



THE COUNTY TREASURY

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Date: 30th January 2026

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

Dear Sir,



RE: SUBMISSION OF FY 2025/26 HALF YEAR BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Section 166 (4) of the Public Finance Management Act, 2012, attached please find FY 2025/26 half year 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



REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



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

**MAKUENI COUNTY FY 2025/26 HALF YEAR
BUDGET IMPLEMENTATION REPORT**

JANUARY 2026

Makueni County Budget Implementation Report (MCBIR)

FY 2025/26

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

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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 County Treasury to prepare and submit quarterly budget implementation reports to the County Assembly and the Controller of Budget. This quarter two Budget Implementation Report for FY 2025/26 presents the financial and non-financial performance of the County Government of Makueni for the period 1st July to 31st December 2025, against the approved budget estimates. The report assesses progress made in service delivery and development implementation in line with the County Integrated Development Plan (CIDP) 2023–2027 and the FY 2025/26 Annual Development Plan (ADP).

The Budget Implementation Report integrates financial data generated from the Integrated Financial Management Information System (IFMIS) and hospital-generated Appropriations-in-Aid (AIA), alongside non-financial performance data from departmental quarterly progress reports aligned to programme-based budgets and performance targets. This approach provides a holistic view of county performance by linking resource utilization to actual service delivery outcomes. The report consolidates submissions from all county departments, semi-autonomous government agencies (SAGAs), municipalities, and the County Assembly, thereby presenting a comprehensive picture of budget execution across the county government.

During the first half, the County Government recorded notable progress in revenue mobilization, expenditure absorption, and implementation of key development projects. Improvements were observed in own source revenue performance, settlement of pending bills, and rollout of priority programmes in health, agriculture, water, youth empowerment, and infrastructure development. However, the county continued to experience challenges, including delayed disbursement of conditional grants and procurement-related delays. These factors affected the pace of development expenditure and completion of some projects

Notwithstanding these challenges, the County Government remains committed to prudent financial management. Efforts are ongoing to strengthen revenue administration, enhance project readiness, fast-track procurement processes, and deepen monitoring and evaluation to improve absorption and impact of public investments. Strategic partnerships with development partners, the private sector, and community institutions continue to play a vital role in complementing county resources.

In line with Article 10 and Article 201 of the Constitution of Kenya, which emphasize 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 MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING, BUDGET & REVENUE AND HEAD OF THE COUNTY TREASURY

ACKNOWLEDGEMENT

The preparation of the FY 2025/26 Half Year 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 and Accounting Officers and sector working group members across departments and county entities for the timely submission of accurate financial and non-financial performance information that enabled a comprehensive assessment of budget implementation during 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 Anastacia Muendo (Director, Budget and Expenditure), Mark Muthoka (Ag. Director Revenue), Patrick Nzula (Ag. Director M&E), Benson Kiniva (Deputy Director, Revenue), Jeremiah Mutunga (Budget Officer), Richard Mwendwa (Budget Officer), Charity Mumo (Senior Economist), Evans Kisilu (Senior Economist), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Hastings Mwangangi (Senior Statistician), Nathan Wahome (Economist), Ruth Mwongeli (Economist), Benjamin Mengo (M&E Officer), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Franklin Mambo, Sharon Boniface, Francis Mwova, and Margaret Muteti (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 Half-Year 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 the County Government of Makueni's budget implementation for the period 1st July to 31st December 2025, covering both financial and non-financial performance.

The report consolidates data submitted by Accounting Officers to the County Treasury through IFMIS and departmental reports 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 total approved county budget for FY 2025/26 amounts to **Ksh. 13.11 billion**, of which **KSh. 4.87 billion (37 percent)** is allocated to development expenditure and **Ksh. 8.24 billion (63 percent)** to recurrent expenditure, in line with the fiscal responsibility principles under the Public Finance Management Act, 2012. Personnel emoluments constitute a significant share of the recurrent budget, reflecting staffing requirements and salary adjustments across key service delivery sectors. 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.

Chapter Two reviews revenue performance for the first half of FY 2025/26, covering equitable share transfers, conditional allocations, loans and grants, and Own Source Revenue performance. By **31st December 2025**, total revenue realized amounted to **Ksh. 4.91 billion**, representing **37 percent** of the annual revenue target. The equitable share accounted for **Ksh. 4.43 billion**, while Own Source Revenue amounted to Ksh. 472.7 million, comprising Ksh. 342.1 million from Health Appropriation-in-Aid and Ksh. 130.6 million from other revenue streams such as agricultural cess, parking fees, market fees, and sand levies. Revenue performance during the period was affected by delayed disbursement of conditional grants and lower-than-expected

receipts in some revenue streams. Nevertheless, the county continues to strengthen revenue administration through automation and enforcement measures.

Chapter Three analyzes expenditure performance for the half-year 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. 3.67 Billion**, representing an overall absorption rate of **30 percent** of the approved budget. Of this, **Ksh. 3.20 billion** was spent on recurrent activities, while **Ksh. 510.52 million** was incurred on development expenditure, reflecting a relatively low absorption of development funds. The County Executive accounted for **Ksh. 3.15 billion** of total expenditure, while the County Assembly incurred **Ksh. 312.91 million**.

By economic classification, personnel emoluments recorded the highest absorption, while operations and maintenance and development expenditures posted lower absorption rates due to procurement delays, cash flow constraints, and delayed release of funds. Sectoral performance varied, with social sectors recording relatively better absorption compared to infrastructure and capital-intensive departments.

At the beginning of the financial year, the county had pending bills amounting to **Ksh. 821.14 million**. By the end of the half-year period, **Ksh. 445.32 million (54 percent)** had been settled, mainly for recurrent obligations, leaving an outstanding balance of **Ksh. 375.81 million**, including both recurrent and development-related pending bills. The slow settlement of development-related pending bills continued to constrain development expenditure execution.

Chapter Four presents a consolidated assessment of budget execution across all county departments and agencies for the period 1st July to 31st December 2025. The chapter evaluates financial performance and project implementation using departmental reports, IFMIS data, and monitoring and evaluation findings. It highlights overall expenditure trends, departmental achievements, and variances between planned and actual outputs, covering recurrent operations, development projects, and service delivery outcomes. The analysis identifies absorption rates, implementation challenges, and emerging issues, providing evidence to inform policy and operational decisions.

Chapter Five outlines the emerging issues, challenges, and recommendations for the reporting period. Budget implementation in Makueni County continues to face challenges including delayed exchequer releases, low absorption of development expenditure, procurement bottlenecks, limited institutional capacity, and climate-related shocks such as drought and erratic rainfall. Social challenges, including youth unemployment, poverty, and vulnerability, continue to exert pressure on county resources. However, the county has registered positive progress through increased adoption of digital systems in finance, health, and human resource management, as well as strengthened partnerships with communities, development partners, and the private sector. To enhance performance in the second half of the financial year, the county will prioritize timely financing, accelerated procurement, strengthened institutional and human capacity, expansion of climate-resilient and technology-driven interventions, and improved monitoring and evaluation to support inclusive and sustainable development.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual development plan
AI	Artificial Insemination
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
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
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CSA	County Statistical Abstract
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
eGPS	Electric Government Procurement
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally-Led Climate Action Program
FY	Financial Year
HMIS	Health Management Information System
HRIS	Human Reosource 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
Ksh	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Inter County Sports Association
MCA	Member of County Assembly
MCEF	Makueni County Empowerment Fund
MHA	Makueni Hospitality Association
MSME	Micro, Small and Medium Enterprise
MT	Metric tones
NAVCDP	National Agricultural Value Chain Development Project
NCDs	Non Communicable Diseases
O&M	Operations and Maintenance
OCOB	Office of Controller of Budget
OSR	Own Source Revenues
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development
PPPs	Public Private Partnership
PWD	People With Disability
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SHA	Social Health Authority
SHG	Self Help Group
SHIF	Social Health Insurance Fund
SRC	Salaries and Remuneration Commission
TICA	Turkish Cooperation and Coordination Agency
TRA	Tourism Regulatory Authority
UHC	Universal Health Care
UHC	Universal Health Coverage
UIG	Urban Institutional Grants
VTC	Vocational Training Centre
WB	World Bank
WRI	World Resources Institute

KEY HIGHLIGHTS

FY 2025/26 Approved Budget Estimates

The approved budget estimates for FY 2025/26 amounts to Ksh. 13,106,070,306, comprising of Ksh 12,080,959,693 (92 percent) allocated to the County Executive and Ksh 1,025,110,613 (eight percent) to the County Assembly. Of the total budget, Ksh 8,238,172,194 is earmarked for recurrent expenditure, and Ksh 4,867,898,113 for development, representing 63 percent and 37 percent of the total budget, respectively



Figure 1: Total Projected Revenue Basket and Receipts for the FY 2025/26

The county's total revenue target for the year is Ksh 13,106,070,306. This amount consists of Ksh 8,976,335,654 from the equitable share, Ksh 1,546,174,731 from conditional allocations, loans, and grants, Ksh 916,003,457 from FY 2024/25 reallocations and Ksh 1,667,556,464 projected as own source revenue.

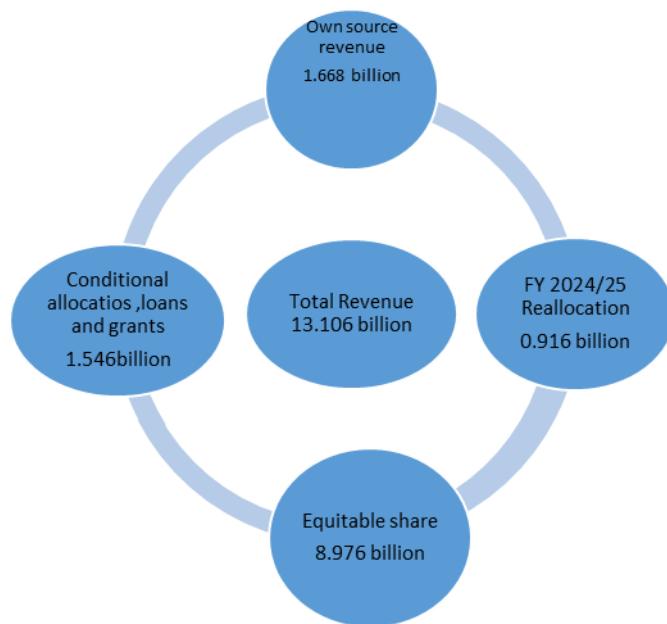


Figure 2: Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 Second Quarter Revenue Receipts

Revenue performance by the end of the second quarter of FY 2025/26 stood at 37 percent, with cumulative receipts of Ksh 4,905,763,111 against a target of Ksh 13,106,070,306. This represents a four percent decline in performance compared to 41 percent recorded same period in FY 2024/25.

The performance comprised KShs 3,725,179,296 (90 percent) from the equitable share, Ksh 707,890,983 from FY 2024/25 reallocations and KShs 472,692,832 (10 percent) from own source revenue. The own source collections included KShs 342,123,196 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 130,569,636 from normal revenue streams.

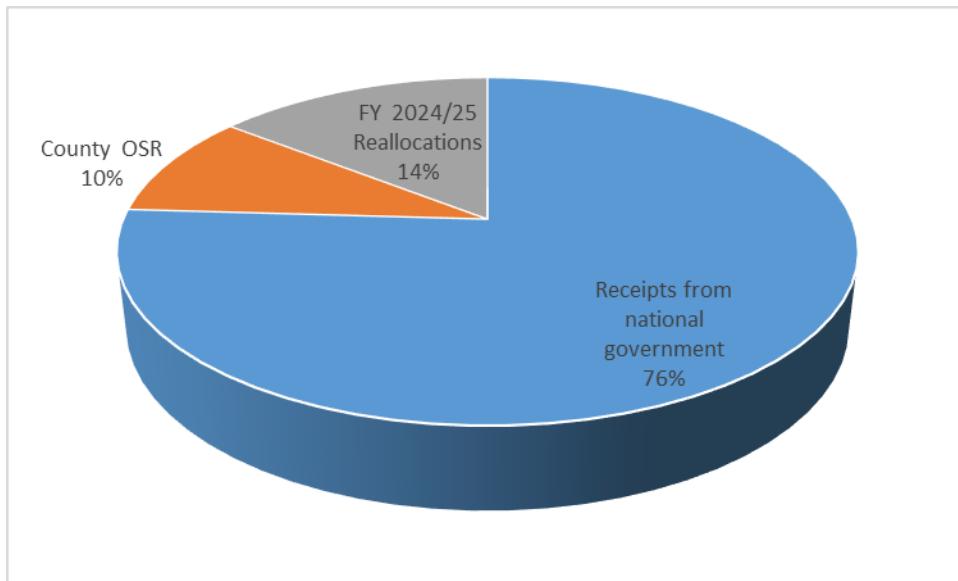


Figure 3: FY 2025/26 second quarter Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the quarter stood at Ksh 3,665,378,993 against an annual budget of KShs 13,106,070,306, translating to an overall absorption rate of 28 percent. The County Executive utilized KShs 3,352,467,393, achieving a 28 percent performance rate, while the County Assembly spent KShs 312,911,600, representing 31 percent absorption rate.

Recurrent expenditure for the period was Ksh 3,154,859,990 comprising of Ksh 2,855,201,198 for the County Executive and Ksh 299,658,792 for the County Assembly. Development expenditure during the period was Ksh 510,519,003, reflecting an absorption rate of 10 percent.

Expenditure Analysis per Department

The Department of Health Services recorded highest absolute expenditure of Ksh 1,757,982,712 which include AIA related expenditure spent at the hospital facilities. The Fruit Development Authority recorded the lowest expenditure of Ksh 9,277,226

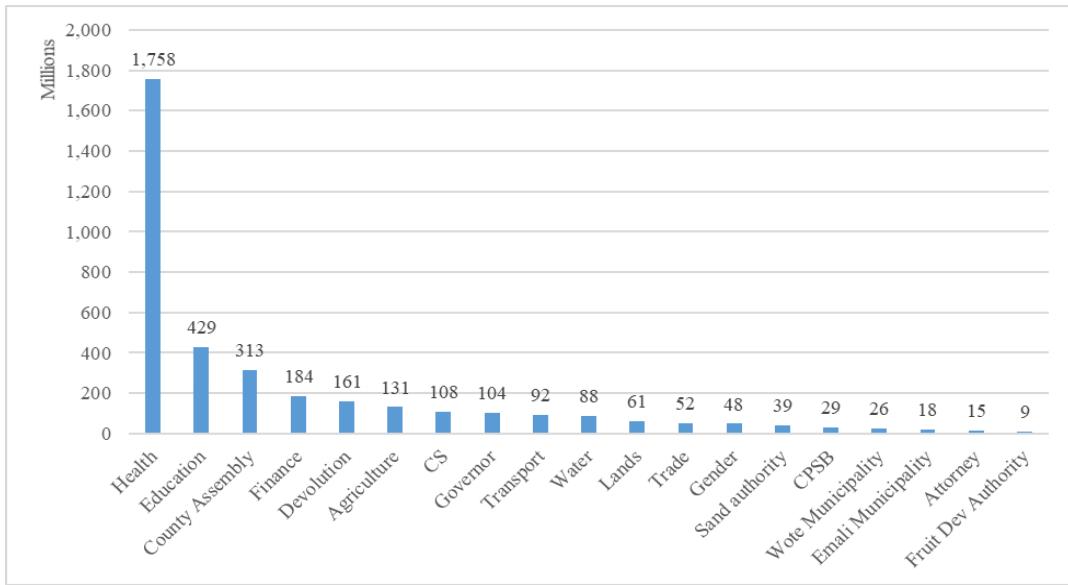


Figure 4: Overall Expenditure per Department

Absorption Capacity

The County Government's absorption rate for the second quarter of FY 2025/26 was 28 percent which was largely affected by challenges encountered in budget implementation during the period. These included delays in the disbursement of conditional allocations, loans, and grants and low performance in Own Source Revenue (OSR) collections. Sand authority recorded the highest absorption of 46 percent while department of lands had the lowest absorption rate of 9 percent.



Figure 5: Overall Expenditure absorption per Department

1.0. INTRODUCTION

The FY 2025/2026 Budget is the fourth budget under implementation of the Third Generation County Integrated Development Plan (CIDP 2023–2027), themed “A Resilient Economy for Sustainable Development.” The budget is anchored on the County Annual Development Plan (ADP) 2025/2026, which focuses on stimulating local economies to achieve shared prosperity.

The budget is designed to achieve the following key objectives:

- i. Expanding access to potable water through last-mile connectivity for both domestic and agricultural use
- ii. Transforming agriculture to enhance food security and improve livelihoods through value chain development
- iii. Strengthening universal healthcare
- iv. Enhancing security of land tenure through succession programmes and urban infrastructure development
- v. Automating government services, procedures, and innovative systems
- vi. Mobilizing resources through enhanced automation of revenue collection, expansion of tax base, and strengthening strategic partnerships
- vii. Investing in youth empowerment and sports development
- viii. Decentralizing service delivery by strengthening local service units to improve accessibility, governance, and public participation at the grassroots level.

The report presents the County’s financial and non-financial performance for the first half of FY 2025/2026.

1.1. Rationale for County Budget Implementation Reports

The half year budget implementation report is prepared in accordance with Section 166(4)(a) of the Public Finance Management Act (PFMA), 2012, which mandates the County Treasury to prepare and submit quarterly budget implementation reports 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.

The report provides a basis for monitoring the utilization of public funds against the approved budget, promoting accountability and transparency. It presents an analysis of revenue and expenditure performance, as well as non-financial achievements for the period under review. In addition, it highlights emerging issues and challenges affecting budget implementation and proposes recommendations aimed at enhancing efficiency and effectiveness in budget execution.

1.2. Budget Trends from FY 2023/24- 2025/26

The figure below presents the County’s development and recurrent budgets comparative analysis for FY 2023/24 to FY 2025/26. Personnel emoluments consistently increased from Ksh 4.60 billion in FY 2023/24 to Ksh 5.52 billion in FY 2025/26, while operations and maintenance

declined steadily over the same period from Ksh 3.25 billion to Ksh 2.71 billion. Capital expenditure rose from Ksh 3.3 billion to Ksh 4.9 billion indicating a gradual shift toward increased investment in development activities despite recurrent costs remaining dominant.

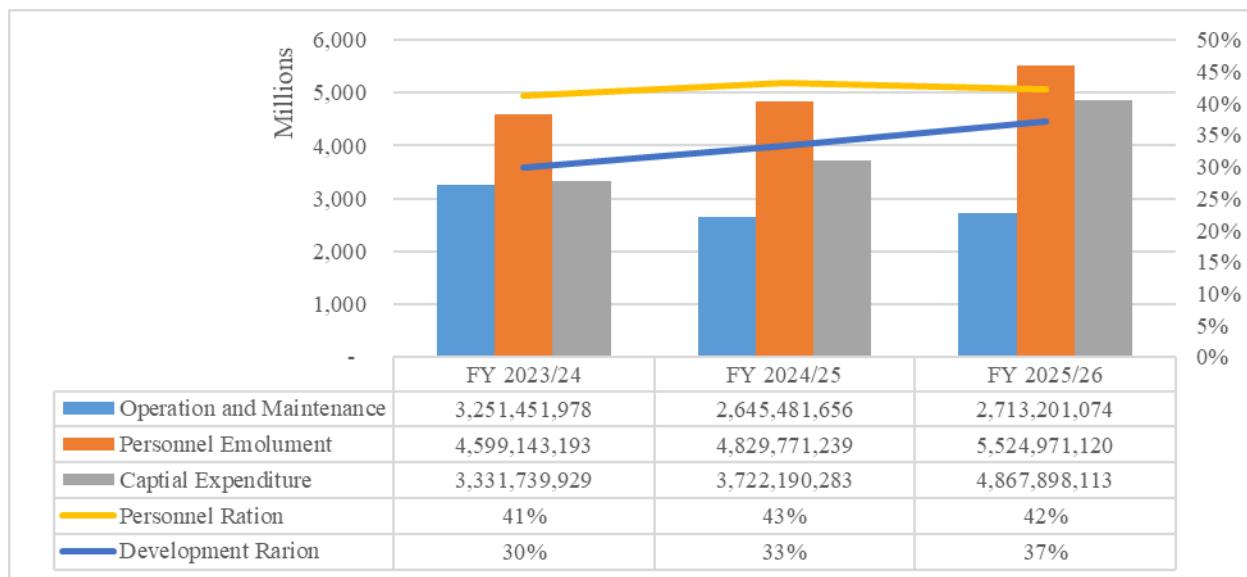


Figure 6: Budget Allocation by Economic Classification

1.3. FY 2025/26 Budget

The total revised County Budget Estimates for FY 2025/26 amounts to Ksh 13,106,070,306, with Ksh 4,867,898,113 allocated for development and Ksh 8,238,172,194 for recurrent expenditure. The development allocation accounts for 37 percent of the total budget, in compliance with the Public Finance Management Act (PFMA), 2012 fiscal responsibility requirement of a minimum of 30 percent allocation to development. Personnel emoluments constitute 42 percent of the county budget, exceeding the recommended threshold of 35 percent. This increase is primarily attributed to the implementation of the Salaries and Remuneration Commission (SRC) circular reference SRC/TS/29 (81), which revised civil service salary structures, salary adjustments for ECDE staff, and the absorption of library personnel. The County Government is implementing measures to enhance Own Source Revenue (OSR) and strengthen external resource mobilization in order to increase funding for development programmes and progressively reduce the personnel emoluments ratio.

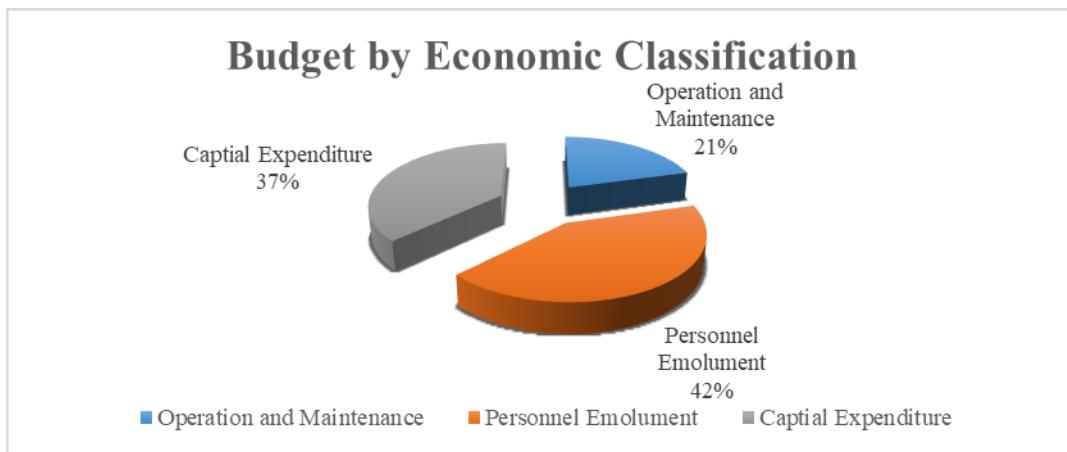


Figure 7: County Budget Allocation by Main Economic Classification

1.3.1 County Development Budget

The development budget for the financial year 2025/26 is Ksh 4,867,898,113 as indicated in table 1 below. The Department of Health Services has the highest allocation of Ksh 1,160,822,662 which accounted for 24 percent of the total development budget

Table 1: County Development Budget per Department

No.	Department	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Supplementary Budget (2) Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Ratio(%) out of total development budget
1	Governorship	-	-	-	0
2	County Secretary	-	-	-	0
3	County Attorney	-	5,200,000	-	0
4	Devolution, Public Participation, County administration and Special Programs	22,834,646	38,834,054	444,700,000	9
5	Finance and Socio-Economic Planning	54,787,552	23,134,141	55,771,261	1
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	699,186,309	358,867,098	430,745,674	9
7	Makueni Fruit Development and Marketing Authority	58,049,729	48,101,203	50,050,222	1
8	ICT, Education and Internship	249,913,827	247,171,549	291,662,159	6
9	Gender, Children, Youth, Sports and Social Services	92,677,740	126,476,892	96,890,290	2
10	Health Services	531,108,204	1,085,411,487	1,160,822,662	24
11	Trade, Marketing, Industry, Culture and Tourism	19,893,722	35,719,270	109,210,164	2
12	Infrastructure, Transport, Public Works, Housing and Energy	570,628,703	550,450,968	808,349,131	17
13	Lands, Urban Planning & Development, Environment and Climate change	287,143,760	533,199,524	609,321,391	13
14	Wote Municipality	15,091,169	50,314,211	112,605,348	2

No	Department	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Supplementary Budget (2) Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Ratio(%) out of total development budget
15	Emali Municipality	26,546,800	37,545,731	71,993,438	1
16	Water and Sanitation	627,000,694	511,534,319	553,297,075	11
17	Makueni County Sand Conservation and Utilization Authority	10,228,589	5,000,000	12,000,000	0
18	County Public Service Board	-	-	-	0
	Sub Totals	3,265,091,444	3,656,960,449	4,807,418,814	99
19	County Assembly	66,948,487.80	21,345,015	60,479,298	1
		3,332,039,932	3,678,305,464	4,867,898,113	100

Source: County Treasury, 2025

1.3.2 County Recurrent Budget

The recurrent budget for FY 2025/26 amounts to Ksh 8,238,172,194, accounting for 63 percent of the total county budget. The Health Department received the largest share, representing 38 percent of the recurrent allocation, mainly due to a high wage bill and the cost of procuring medical supplies.

Table 2: Recurrent Budget Allocations Per Department

No	Department	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Supplementary Budget (2) Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Ratio(%) out of total recurrent budget
1	Governorship	470,500,469	492,830,807	494,464,747	6
2	County Secretary	419,944,772	464,745,270	631,707,545	8
3	County Attorney	48,854,412	43,240,335	81,925,899	1
4	Devolution, Public Participation, County administration and Special Programs	325,193,531	308,663,402	346,755,001	4
5	Finance and Socio-Economic Planning	513,478,744	575,341,583	449,034,256	5
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	302,241,077	263,377,606	283,525,924	3
7	Makueni Fruit Development and Marketing Authority	50,356,413	35,555,220	37,000,435	0
8	ICT, Education and Internship	701,571,576	941,752,087	809,670,727	10
9	Gender, Children, Youth, Sports and Social Services	135,532,688	148,472,879	232,738,604	3
10	Health Services	3,272,979,542	3,114,502,327	3,137,161,645	38
11	Trade, Marketing, Industry, Culture and Tourism	148,683,883	140,487,215	153,169,472	2
12	Infrastructure, Transport, Public Works, Housing and Energy	160,070,255	130,284,354	157,097,513	2
13	Lands, Urban Planning & Development, Environment and Climate change	94,262,073	85,877,580	87,076,924	1
14	Wote Municipality	48,981,275	69,931,405	66,593,777	1
15	Emali Municipality	27,653,364	32,044,280	42,538,960	1
16	Water and Sanitation	111,488,605	109,352,698	117,279,673	1
17	Makueni County Sand Conservation and Utilization Authority	63,935,887	58,553,699	72,548,596	1
18	County Public Service Board	72,813,647	70,498,317	73,251,184	1

No	Department	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Supplementary Budget (2) Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Ratio(%) out of total recurrent budget
	Sub Totals	6,968,542,212	7,085,511,064	7,273,540,878	88
19	County Assembly	882,052,960	816,395,851	964,631,315	12
	Sub Totals	7,850,595,172	7,901,906,915	8,238,172,194	100

Source:County Treasury, 2025

1.4 Makueni County Revenue Targets

The approved annual revenue target for FY 2025/26 is Ksh 13,106,070,306, comprising Ksh 10,522,510,385 from the National Government, Ksh 1,667,556,464 from County Own Source Revenue and FY 2024/25 funds reallocation of Ksh 916,003,457.

Table 3: FY 2023/24 –Fy 2025/26 Revenue Targets

Sources	Target 2025/26	Actual 2025/26	Balance	Performance (%)
Equitable share from National Government	8,976,335,654	3,725,179,296	5,251,156,358	41
Conditional Allocation -Other loans and Grants	1,546,174,731	0	1,546,174,731	0
Sub Total-Other Sources 2025/26	10,522,510,385	3,725,179,296	6,797,331,089	35
County Own Generated Revenue- Normal streams	1,067,556,464	130,569,636	936,986,828	12
County Own Generated Revenue- Health AIA	600,000,000	342,123,196	257,876,804	57
Total Own Generated Revenue	1,667,556,464	472,692,832	1,194,863,632	28
FY 2024/25 Reallocation Budget	916,003,457	707,890,983	208,112,474	77
FY 2024/25 Reallocation Budget	916,003,457	707,890,983	208,112,474	77
Grand Total	13,106,070,306	4,905,763,111	8,200,307,195	37

Source:County Treasury, 2026

2.0. REVENUE PERFORMANCE FY 2025/26

The FY 2025/26 budget is financed through four main revenue streams, with the Equitable Share constituting the largest component at Ksh 8,976,335,654 (68 percent), County Own Source Revenue accounts at Ksh 1,667,556,464 (13 percent), Conditional Allocations (Loans and Grants) amount to Ksh 1,546,174,731 (12 percent) and FY 2024/25 reallocations at Ksh 916,003,457 (seven percent)

Revenue performance by the end of the second quarter of FY 2025/26 stood at 37 percent, with cumulative receipts of Ksh 4,905,763,111 against a total approved budget of Ksh 13,106,070,306. This represents a four percent decline in performance compared to a 41 percent recorded same period in FY 2024/25.

The lower revenue performance was mainly attributable to the drop in Own Source Revenue and delays in equitable share and loans & grants disbursement.

2.1. Overall Revenue Performance

The revenue realized was drawn from two main sources: County Own Source Revenue and transfers from the National Government.

2.1.1 Own Source Revenue

The total County Own Source Revenue (OSR) collected by the end of the second quarter amounted to Ksh 472,692,832, representing a 28 percent performance against the annual target. This reflects a marginal decline of Ksh 594,448.20 compared to the Ksh 473,287,280 collected during the second quarter of FY 2024/25. The total OSR realized includes Ksh 342,123,196 generated from Health Appropriation-in-Aid (AIA) and Ksh 130,569,636 collected from normal revenue streams.

Table 4: FY 2025/26 Second Quarter OSR Performance per Stream

S/ No	Sources	Targets FY 2025/26	Actual FY 2025/26	Variance	Performance (%)
	A) OWN SOURCES	Ksh	Ksh	Ksh	
1.	Advertisement & Wall Branding Fees	31,411,990	2,054,400	29,357,590	7
2.	Agricultural Cess Fees	28,317,987	9,924,891	18,393,096	35
3.	Building Materials cess Fees	4,706,554	1,134,900	3,571,654	24
4.	Community Information Centres Fees	1,573,222	47,100	1,526,122	3
5.	Conservancy Fees	8,102,091	577,880	7,524,211	7
6.	Coop Audit services Fees	498,187	34,300	463,887	7
7.	Development Approvals Fees(all lands development fees	65,550,897	8,661,553	56,889,344	13
8.	Fines and Penalties Fees	1,573,222	168,330	1,404,892	11
9.	Fire certificate Fees	1,573,222	269,450	1,303,772	17
10.	Hire of County Facilities / Equipment /Gym Fees	1,573,222	174,900	1,398,322	11
11.	Liquor License Fees	96,818,675	8,975,055	87,843,620	9
12.	Market Entrance Fees	65,550,897	13,316,310	52,234,587	20
13.	Motor Veh/Cycle Reg Fees	4,706,554	132,000	4,574,554	3

S/ No	Sources	Targets FY 2025/26	Actual FY 2025/26	Variance	Performance (%)
14.	Parking Fees	67,530,534	8,454,164	59,076,370	13
15.	Plot Rates/Rent Fees & other dues	131,691,752	7,349,560	124,342,192	6
16.	Renewal Fees(Kiosks)	10,986,330	694,940	10,291,390	6
17.	Single Business Permits /Application Fees	230,739,157	13,695,452	217,043,705	6
18.	Stall Rent Fees	12,087,585	3,109,950	8,977,635	26
19.	Stock Market Fees	17,279,216	4,949,882	12,329,334	29
20.	Stock Movement Fees	10,986,330	2,678,710	8,307,620	24
21.	Veterinary Health Fees	22,942,814	5,879,230	17,063,584	26
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	4,706,554	392,600	4,313,954	8
23.	Weights & Measures Fees	3,133,333	389,110	2,744,223	12
24.	Tetheka interest revenue	18,742,114	-		0
25.	Other Revenues(Salary Refund, Direct Customer Deposits)	0	8,525,666	-8,525,666	0
26.	Agriculture- Agricultural Training Conference Fees	4,706,554	94,500	4,612,054	2
27.	Agriculture- Mechanization Fees	3,133,333	373,900	2,759,433	12
28.	Public health Services Fees	51,824,539	5,114,665	46,709,874	10
29.	Makueni Fruit Processing Plant Fees	92,872,511	6,531,224	86,341,287	7
30.	Sand Authority Fees	72,237,088	16,865,014	55,372,074	23
	Sub Total	1,067,556,464	130,569,636	936,986,828	12
	AIA				
31.	Medical Health Services Fees	182,388,000	126,468,258	55,919,742	69
32.	SHA/SHIF Reimbursement Fees	417,612,000	215,640,938	201,971,062	52
33.	Universal Health Care Registration Fees		14,000	-14,000	0
	Sub Total	600,000,000	342,123,196	257,876,804	57
	TOTAL OWN SOURCE REVENUE	1,667,556,464	472,692,832	1,194,863,632	28

Source: County Treasury, 2025

2.1.2 Equitable share, conditional allocations, loans and grants

Table 5: FY 2025/26 Second Quarter Equitable share, conditional allocations, loans and grants

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

Source: County Treasury, 2025

2.1.3 Revenue Trend for FY 2023/24, 2024/25 and 2025/26

Revenue performance over the three financial years under review indicates a general upward trend, with a marginal decline observed in the most recent year. The comparative revenue performance for the period is presented in table below.

Table 6: Revenue Performance Per Source in comparison with quarter Two for FY 2023/24, 2024/25 and 2025/26

No	Revenue Source	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)	FY 2025/26 Budget Estimates	Performance as at Dec 31, 2025	Performance Rate (%)
1.	Equitable Share	8,455,460,962	2,149,290,419	25	8,762,816,136	3,470,391,308	40	8,976,335,654	3,725,179,296	41
2.	Conditional Allocations - (Loans And Grants)	833,842,598	500,000	0	990,048,872	31,000,000	3	1,546,174,731	0	0
	Other Revenues Sub Total	9,289,303,560	2,149,790,419	23	9,752,865,008	3,501,391,308	36	10,522,510,385	3,725,179,296	35
3.	County Own Generated Revenue- Other Streams	865,000,000	145,817,098	17	905,177,623	165,198,317	18	1,067,556,464	130,569,636	12
4	County Own Generated Revenue- AIA	375,000,000	222,070,115	59	566,255,700	308,088,963	54	600,000,000	342,123,196	57
	Total OSR	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32	1,667,556,464	472,692,832	28
5	FY 2022/23 to 2024/25 Reallocations	641,011,699	641,011,699	100	1,004,193,182	1,004,193,182	100	916,003,457	707,890,983	77
	Total OSR & Other Revenues	11,170,315,259	3,158,689,331	28	12,228,491,513	4,978,871,770	41	13,106,070,306	4,905,763,111	37

Source: County Treasury, 2025

Table 7: Revenue Performance Per Stream in comparison with quarter two for FY 2023/24, 2024/25 and 2025/26

No.	Revenue Stream	FY 2023/24			FY 2024/25			FY 2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	Ksh	Ksh		Ksh	Ksh		Ksh	Ksh	
1.	Advertisement & Wall Branding Fees	20,000,000	3,134,139	16	20,922,470	8,633,074	41	31,411,990	2,054,400	7
2.	Agricultural Cess Fees	18,000,000	7,995,868	44	18,000,000	10,128,493	56	28,317,987	9,924,891	35
3.	ASK Show Fees	3,000,000		-						
4.	Building Materials cess Fees	3,000,000	1,372,625	46	3,000,000	1,126,700	38	4,706,554	1,134,900	24
5.	Community Information Centres Fees	1,000,000	113,950	11	1,000,000	76,740	8	1,573,222	47,100	3
6.	Conservancy Fees	6,000,000	826,950	14	6,000,000	653,269	11	8,102,091	577,880	7
7.	Coop Audit services Fees	300,000	38,300	13	300,000	34,700	12	498,187	34,300	7
8.	Development Approvals Fees(all lands development fees	45,000,000	8,585,170	19	48,000,000	8,035,847	17	65,550,897	8,661,553	13
9.	Fines and Penalties Fees	1,000,000	534,000	53	1,000,000	1,209,027	121	1,573,222	168,330	11
10.	Fire certificate Fees	1,000,000	133,100	13	1,400,000	275,950	20	1,573,222	269,450	17
11.	Hire of County Facilities	1,000,000	256,000	26	1,000,000	1,138,550	114	1,573,222	174,900	11
12.	Liquor License Fees	70,000,000	5,850,901	8	70,000,000	7,009,331	10	96,818,675	8,975,055	9
13.	Market Entrance Fees	45,000,000	14,992,212	33	45,000,000	14,234,399	32	65,550,897	13,316,310	20
14.	Motor Vehicle./Cycle Reg. Fees	3,000,000	340,903	11	3,500,000	332,000	9	4,706,554	132,000	3
15.	Parking Fees	43,000,000	12,882,017	30	44,000,000	16,079,260	37	67,530,534	8,454,164	13
16.	Plot Rates/Rent Fees & other dues	170,000,000	6,746,237	4	196,855,153	11,813,072	6	131,691,752	7,349,560	6
17.	Renewal Fees(Kiosks)	7,000,000	1,016,000	15	7,000,000	726,200	10	10,986,330	694,940	6
18.	Single Business Permits /Application Fees	200,000,000	18,845,250	9	200,000,000	15,188,475	8	230,739,157	13,695,452	6
19.	Stall Rent Fees	7,700,000	2,468,401	32	8,700,000	3,798,000	44	12,087,585	3,109,950	26
20.	Stock Market Fees	11,000,000	4,661,880	42	11,000,000	4,416,747	40	17,279,216	4,949,882	29
21.	Stock Movement Fees	7,000,000	2,157,345	31	7,000,000	1,981,435	28	10,986,330	2,678,710	24
22.	Veterinary Health Fees	13,000,000	3,390,258	26	17,500,000	4,654,433	27	22,942,814	5,879,230	26
23.	Water & Environment Fees- Consent, NEMA	3,000,000	280,360	9	3,500,000	422,100	12	4,706,554	392,600	8

No.	Revenue Stream	FY 2023/24			FY 2024/25			FY 2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	Ksh	Ksh		Ksh	Ksh		Ksh	Ksh	
	mining, penalties									
24.	Weights & Measures Fees	2,000,000	776,600	39	2,500,000	726,300	29	3,133,333	389,110	12
25.	Tetheka interest revenue							18,742,114	-	0
26.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		44,000			3,658,895		0	8,525,666	0
27.	Agriculture- Agricultural Training Conference Fees	3,000,000	1,547,810	52	3,000,000	4,674,940	156	4,706,554	94,500	2
28.	Agriculture- Mechanization Fees	2,000,000	1,256,617	63	2,000,000	492,200	25	3,133,333	373,900	12
29.	Public health Services Fees	33,000,000	3,574,851	11	36,000,000	5,325,297	15	51,824,539	5,114,665	10
30.	Makueni Fruit Processing Plant Fees	100,000,000	27,894,000	28	100,000,000	16,672,021	17	92,872,511	6,531,224	7
31.	Sand Authority Fees	46,000,000	14,101,355	31	47,000,000	21,680,863	46	72,237,088	16,865,014	23
	Normal Streams Sub Total	865,000,000	145,817,098	17	905,177,623	165,198,317	18	1,067,556,464	130,569,636	12
32.	Medical Health Services Fees	120,000,000	99,485,510	83	176,430,000	144,346,468	82	182,388,000	126,468,258	69
33.	NHIF and Linda Mama	250,000,000	120,088,605	48	382,475,700	162,199,716	42	417,612,000	215,640,938	52
34.	Universal Health Care Registration Fees	5,000,000	2,496,000	50	7,350,000	1,542,780	21		14,000	0
	AIA Sub Total	375,000,000	222,070,115	181	566,255,700	308,088,963	54	600,000,000	342,123,196	57
	Total Own Source Revenue	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32	1,667,556,464	472,692,832	28

Source:County Treasury, 2026

2.2. Funds Release to Makueni County

2.2.1. Receipts into Makueni County Revenue Fund (CRF) for Quarter two of the FY 2025/26

Total Receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to Ksh. 3,857,163,429 mainly from National government disbursements and county own source revenue receipts. This excluded health AIA received and spent at the health facilities.

2.2.2. Exchequer Disbursements from the national government

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

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

The office of Controller of budget approved funds withdrawals totalling Ksh. 3,599,922,457 from Makueni County Revenue Fund; Ksh. 3,258,474,247 (91 percent) to Makueni County Executive and Ksh 341,448,210 (9 percent) to Makueni County Assembly.

The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Ksh. 431,748,212 (13 percent) and Ksh. 2,826,726,035 (87 percent) respectively.

3.0. EXPENDITURE ANALYSIS

3.1. Overall Expenditure Performance for the Second Quarter FY 2025/26

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

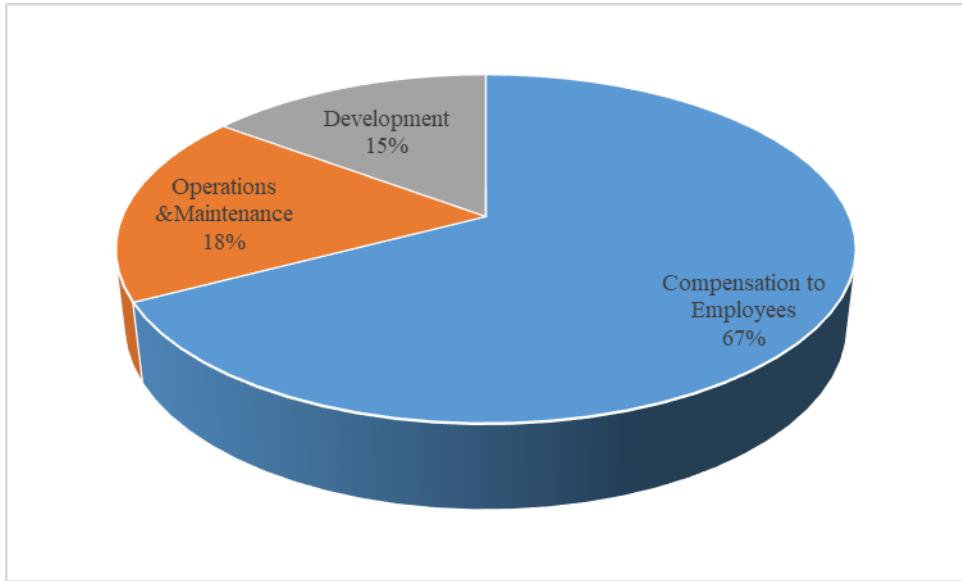


Figure 8: Overall Expenditure Performance for the First Half of FY 2025/26

3.2. Expenditure by economic classification

During the first six months of FY 2025/26, the actual expenditure was Ksh 3,665.38 million, resulting in a 28 percent absorption rate. In comparison, total expenditure during the first six months of FY 2024/25 was KShs 3,908.83 million, with a 32 percent absorption rate. The County Government utilized Ksh 3,154.86 million for recurrent expenditures and Ksh 510.52 million for development, representing absorption rates of 38 percent and 10 percent, respectively.

Table 8: Expenditure by Economic Classification of The County Executive and County Assembly

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

The County Executive's spending decreased to Ksh 3,352.47 million, down from KShs 3,469.85 million in FY 2024/25, leading to a reduction in the absorption rate from 31 percent to 28 percent. Similarly, the County Assembly's expenditure dropped to Ksh 312.91 million in FY 2025/26, compared to Ksh 438.99 million in FY 2024/25, resulting in a decline in the absorption rate from 45 percent to 31 percent.

3.3. Departmental Expenditures

In the first half of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 1.76 Billion, primarily due to elevated salary costs and substantial spending on operational and development activities. The Department of Education, ICT, and Internship

followed with an expenditure of Ksh 429.4 Million, largely driven by personnel emoluments for ECDE teachers. The County Assembly ranked third with a spending Ksh 312.91Million, mainly reflecting recurrent costs associated with its legislative and oversight functions. In contrast, the Fruit Development Authority had the lowest expenditure at Ksh 9.28 Millions.

Table 9: Departmental Expenditures

S/No	Departments	FY 2025/26 Supplementary Budget (1) Estimates	Salaries Expenditure 31 st December, 2025	O&M Expenditure as at 31 st December, 2025	Total Recurrent Expenditure as at 31 st December, 2025	Development Expenditure 31 st December, 2025	Total Expenditure as at 31 st December, 2025	Overall Absorption (%)
1.	Agriculture	714,271,597	117,721,029	8,173,511	125,894,540	5,139,350	131,033,890	18
2.	Attorney	81,925,899	8,721,972	5,959,327	14,681,299	-	14,681,299	18
3.	CPSB	73,251,184	19,110,907	9,434,517	28,545,424	-	28,545,424	39
4.	CS	631,707,545	97,656,225	10,166,250	107,822,475	-	107,822,475	17
5.	Devolution	791,455,001	94,545,672	56,038,098	150,583,770	10,000,000	160,583,770	20
6.	Education	1,101,332,886	360,856,883	33,312,881	394,169,763	35,189,843	429,359,606	39
7.	Emali Municipality	114,532,398	-	8,346,391	8,346,391	9,500,000	17,846,391	16
8.	Finance	504,805,518	116,194,058	65,983,168	182,177,226	2,099,206	184,276,432	37
9.	Fruit Dev Authority	87,050,657	-	7,890,006	7,890,006	1,387,220	9,277,226	11
10.	Gender	329,628,894	27,275,955	20,020,709	47,296,664	1,172,131	48,468,795	15
11.	Governor	494,464,747	24,248,120	79,441,560	103,689,680		103,689,680	21
12.	Health	4,297,984,306	1,251,023,731	198,836,260	1,449,859,990	308,122,722	1,757,982,712	41
13.	Lands	696,398,315	25,359,931	5,733,801	31,093,732	29,968,262	61,061,994	9
14.	Sand authority	84,548,596	12,785,261	25,294,973	38,080,234	1,164,475	39,244,709	46
15.	Trade	262,379,637	28,234,943	21,782,597	50,017,540	1,921,692	51,939,232	20
16.	Transport	965,446,644	36,189,876	16,572,205	52,762,081	39,697,702	92,459,783	10
17.	Water	670,576,747	35,878,967	18,621,619	45,391,634	42,659,763	88,051,397	13
18.	Wote Municipality	179,199,124	-	16,898,750	16,898,750	9,243,831	26,142,581	15
	Sub total	12,080,959,695	2,255,803,529	608,506,623	2,855,201,200	497,266,197	3,352,467,396	28
19.	County Assembly	1,025,110,613	182,208,702	106,727,035	299,658,792	13,252,808	312,911,600	31
	Total Budget	13,106,070,308	2,438,012,231	715,233,658	3,154,859,992	510,519,004	3,665,378,996	28

3.4. Expenditure by programme and Sub programme

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

Table 10;Expenditure By Programme and Sub Programme

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

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)			
		Recurrent	Development	Recurrent	Development	Recurrent	Development
services	care services						
	Sub Total	3,137,161,645	1,160,822,661	1,449,859,990	308,122,722	46	27
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	104,112,513	-	50,519,361		49	
Road Transport	SP2.1 : Road transport	27,945,000	725,411,182	1,240,260	10,660,932	4	1
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	260,000		13	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000	81,937,949	742,460	29,036,770	3	35
	Sub Total	157,097,513	808,349,130	52,762,081	39,697,702	34	5
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	731,352,040	-	362,013,754		49	
Early childhood development education	SP2.1 : Early childhood development education	18,309,687	193,690,236	5,108,652		28	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,650,000	77,615,361	507,982	28,500,000	31	37
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,829,000	3,350,000	22,747,361		82	
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	16,530,000	17,006,562	1,799,336	6,689,843	11	39
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	14,000,000	-	1,992,680	-	14	
	Sub Total	809,670,727	291,662,159	394,169,765	35,189,843	49	12
Trade, Marketing, Industry, Culture and Tourism							
General administration & planning	SP1. 1 General administration &	134,582,981	-	41,506,376	-	31	

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)			
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	planning						
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	101,559,984	4,894,154	1,921,692	70	2
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	2,585,300	-	-	0	
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634	2,564,880	1,158,410	-	33	0
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,074,626	2,500,000	2,458,600	-	35	
	Sub Total	153,169,472	109,210,164	50,017,540	1,921,692	33	2
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	76,051,247	1,000,000	27,659,751		36	
Gender and Social Development	P2: Gender and Social Development	34,856,857	54,875,667	5,355,027	474,331	15	1
Sports development	P3; Sports development	79,604,846	27,310,224	5,572,265	298,000	7	1
Youth empowerment	P4; Youth empowerment	42,225,654	13,704,399	8,709,620	399,800	21	3
	Sub Total	232,738,604	96,890,290	47,296,663	1,172,131	20	1
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899		14,681,299		18	
	Sub Total	81,925,899		14,681,299		18	
Governship							
General Administration & Support Services	P1: General administration & planning	494,464,747		103,689,679		21	
	Sub Total	494,464,747	-	103,689,679		21	
County Secretary							
Leadership & coordination of	SP1. 1 Leadership & coordination of	631,707,545		107,822,475		17	

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)			
		Recurrent	Development	Recurrent	Development	Recurrent	Development
departments	departments						
	Sub Total	631,707,545	-	107,822,475		17	
County Public Service Board							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	73,251,184		28,545,424		39	
	Sub Total	73,251,184	-	28,545,424		39	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	283,334,256	55,771,261	129,662,881	2,099,206	46	4
Public financial management	Sub-Programme 2.1:Financial Accounting services	20,900,000	-	10,699,752		51	
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	-	21,561,292		44	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	2,222,333		20	
	Sub-Programme 2.4; Resource mobilization	41,950,000	-	10,035,565		24	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	1,833,545		32	
	Sub-Programme 2.6; Economic planning	14,300,000	-	4,605,858		32	
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000				0	
	Sub-Programme 2.8; County Statistics	5,550,000	-	491,413		9	
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000				0	
	Sub-Programme	5,000,000	-	1,064,587		21	

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)			
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	2.10; Assets Management						
	Sub Total	449,034,256	55,771,261	182,177,226	2,099,206	41	4
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	129,609,948	10,000,000	52	2
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,300,000	6,913,582		13	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000				0	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,688,699	5,000,000	10,619,043		32	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	2,158,373		26	0
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	4,800,000	-	1,282,823		27	
	Sub Total	346,755,001	444,700,000	150,583,769	10,000,000	43	2
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	104,679,673	20,300,598	40,290,015	655,719	38	3
Water infrastructure Development	SP2.1: Water harvesting and storage	4,680,000	91,768,358	1,867,299	8,200,289	40	9
	SP2: Piped water supply infrastructure	3,670,000	334,687,357	1,655,464	24,534,503	45	7
	SP.3: Ground water development	4,250,000	106,540,762	1,578,855	9,269,252	37	9
	Sub Total	117,279,673	553,297,075	45,391,633	42,659,763	39	8
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration	SP1: General	264,721,684	318,666,422	117,987,750	3,648,792	45	1

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)			
		Recurrent	Development	Recurrent	Development	Recurrent	Development
& planning	Administration & Planning						
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	2,106,225	1,490,558	75	4
Agribusiness and information management	SP3: Agribusiness and information management	4,280,000	34,908,077	1,722,254		40	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	24,586,468	3,879,650		45	0
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	198,660		6	0
	Sub Total	283,525,924	430,745,674	125,894,539	5,139,350	44	1
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	50,050,222	7,890,006	1,387,220	21	3
	Sub Total	37,000,435	50,050,222	7,890,006	1,387,220	21	3
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	299,658,792	13,252,808	31	22
	Sub Total	964,631,315	60,479,298	299,658,792	13,252,808	31	22
Total County Budget		8,238,172,193	4,867,898,110	3,154,859,989	510,519,004	38	10

3.5. Payment of FY 2024/25 Pending bills

The County Government had outstanding pending bills amounting to Ksh 821.14 Million as at 1st July, 2025 constituting the County Executive pending bills of Ksh 656.36 million while the County Assembly pending bill stood at Ksh 164.78 million. The County Executive had settled Ksh 402.92 Million by the end of first half, significantly reducing its pending bills to Ksh 253.44 Million while the County Assembly settled Ksh 42.40 Million leaving a balance of Ksh 122.38 Million.

Table 11: Status of Payment of Pending Bills Per County Departments and Entities as at 31st December 2025

S/No	Department Name	Recurrent		Development		Total	
		Amount of Pending Bills As At 1 st July 2025	Amount of Pending Bills Paid As At 31 st December 2025	Amount of Pending Bills As At 1 st July 2025	Amount of Pending Bills Paid As At 31 st December 2025	Amount of Pending Bills As At 1 st July 2025	Amount of Pending Bills Paid As At 31 st December 2025
1	Agriculture, Livestock, Fisheries and Cooperative Development	300,000	300,000	2,268,136		2,568,136	300,000
2	County Attorney	73,301,190	-			73,301,190	-
3	County Public Service Board	881,889	-			881,889	-
4	County Secretary	414,448,387	374,948,836			414,448,387	374,948,836
5	Devolution, Public Participation, County administration and Special Programs	1,034,456	119,856			1,034,456	119,856
6	Emali-Sultan Hamud Municipality	603,282	-			603,282	-
7	Finance and Socio-Economic Planning	16,711,363	996,324	120,000		16,831,363	996,324
8	Gender, Children, Youth, Sports and Social Services	12,120,281	8,076,849	16,023,499	697,800	28,143,780	8,774,649
9	Health Services	12,637,437	3,036,192	10,917,418	-	23,554,855	3,036,192
10	ICT, Education and Internship	5,374,631	669,160	14,472,501	6,689,843	19,847,131	7,359,003
11	Infrastructure, Transport, Public Works, Housing and Energy	1,783,990	-	25,677,306	4,354,072	27,461,296	4,354,072
12	Lands, Urban Planning & Development, Environment and Climate change	291,876	-	990,337	967,837	1,282,213	967,837
13	Office of the Governor	34,397	-			34,397	-
14	Trade, Marketing, Industry, Culture and Tourism	8,258,199	210,046	6,112,253	480,000	14,370,451	690,046
15	Water, Sanitation and Irrigation	94,000	-	20,281,549	1,375,937	20,375,549	1,375,937
16	Wote Municipality	10,114,229	-	1,505,704	-	11,619,933	-
	Sub Total	557,989,605	388,357,262	98,368,703	14,565,489	656,358,308	402,922,751
17	County Assembly	164,778,726	42,400,933			164,778,726	42,400,933
	Grand Total	722,768,331	430,758,195	98,368,703	14,565,489	821,137,034	445,323,684

Source: County Treasury, 2026

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

This chapter provides a consolidated review of budget execution across all county departments and agencies for the financial year 2025/26 second quarter (1st July 2025 – 31st December 2025). It reviews financial performance and project implementation progress, drawn from departmental reports and IFMIS records.

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, offering insights into absorption rates, challenges, and proposed recommendations to enhance service delivery.

Notable successes in priority sectors are weighed against identified implementation challenges, presenting a transparent account of the county's fiscal management. The findings form the basis for the recommendations outlined in subsequent sections aimed at enhancing future budget performance.

4.1. Office of the Governor

4.1.1. Financial Performance Summary

In the mid-year of FY 2025/26, the total expenditure for the Office of the Governor was Ksh 103,689,679.10 which reflected an absorption rate of 21 percent against a budget of Ksh 494,464,746.50. The operations and maintenance expenditure was Ksh. 79,441,559.60 representing 18 percent absorption rate, while personnel emoluments had Ksh. 24,248,119.50, representing a 42 percent absorption rate. Analysis of the total expenditure by main economic classification show that Office of the Governor spent 30 percent on operations and maintenance and 70 percent on personnel emoluments. Figure below illustrates the departmental expenditures by economic classification.

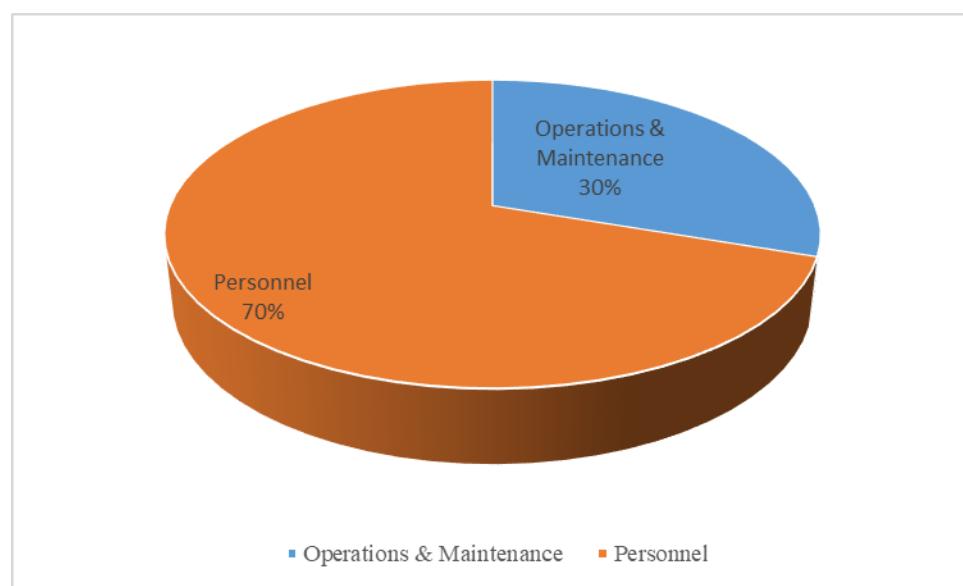


Figure 9: Governorship Expenditure by Economic Classification

Table 12: Governorship Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure s As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)
Operations	115,568,077	74,325,639	18	412,707,900.00	73,731,845.75	18
Maintenance	50,450,000	10,884,296	22	23,975,000.00	6,161,313.85	26
Sub Total	466,018,077	85,209,935	18	436,682,900.00	79,441,559.60	18
Personnel	55,030,330.00	27,515,165	50	57,781,846.50	24,248,119.50	42
Total Recurrent Budget	521,048,407	112,725,100	22	494,464,746.50	103,689,679.10	21

Recurrent Expenditure Performance

Analysis of recurrent expenditure of Ksh 103,689,679.10 shows that the office of the Governor spent the highest expenditure of Ksh. 19,004,500 on community outreach, followed by contracted guards at Ksh 11,374,800 shown in the table below.

Table 13: Recurrent Expenditure per Vote

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Community Outreach	26,000,000	19,004,500	73
Contracted Guards	27,000,000	11,374,800	42
Contracted cleaning services	20,000,000	7,809,960	39
Refined Fuels & Lubricants	11,000,000	5,450,000	50
Daily Subsistence Allowance	10,000,000	4,952,196	50
Maintenance of Motor vehicles	12,000,000	3,110,863	26
Security Operations	6,600,000	3,018,750	46
Hospitality supplies	3,000,000	2,665,200	89
Governors office administration	2,500,000	2,112,600	85
Travel Costs	5,000,000	1,882,913	38
Catering Services (Receptions, Accommodation, drinks)	6,000,000	1,720,483	29
Corporate communication	13,000,000	1,689,400	13
Intergovernmental relations-	2,000,000	1,657,400	83
Community Events & Field Activities	3,500,000	1,500,800	43
General Office Supplies-Stationery	3,000,000	1,488,550	50
National Celebrations	2,000,000	1,246,000	62
Records management	2,600,000	1,030,100	40
Budget Tracking and Implementation	1,000,000	754,600	75
Supplies and Accessories for Computers	1,500,000	749,800	50
Daily subsistence allowance	1,500,000	689,499	46
Maintenance-Buildings- Residential	1,000,000	633,160	63
Committee / Board allowances	800,000	519,458	65
Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	500,000	50
Performance Management	1,000,000	499,800	50
Stakeholder Engagements	2,000,000	492,900	25
Media Outreach	5,000,000	456,340	9
Publicity	1,500,000	451,600	30
Training Expenses	1,000,000	401,429	40
Publishing & printing Services	900,000	400,094	44
Public relations	1,000,000	284,300	28
Membership fees	1,000,000	265,230	27

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Internet Connections	400,000	200,000	50
Maintenance of Office Furniture	275,000	180,990	66
Medical Insurance	220,000,000	150,800	0
Office & General Supplies others	900,000	148,960	17
Courier & Postal Services	50,000	18,200	36
Electricity	200,000	-	0
Water and Sewerage	1,500,000	-	0
Travel Costs	1,000,000	-	0
Subscription to Newspapers, Magazines and Periodicals	57,900	-	0
Advertising, Awareness & Publicity Campaigns	800,000	-	0
Official residence expenses	2,000,000	-	0
GPA/WIBA/ Fire Burglary	19,000,000	-	0
Supplies for Broadcasting and Information Services	1,000,000	-	0
Sanitary and Cleaning Materials	300,000	-	0
Contracted Technical Services	500,000	-	0
County Branding & Publications	1,500,000	-	0
Monitoring and evaluation	500,000	-	0
Social safety nets	5,300,000	-	0
Financial Management & Accrual Reporting	400,000	-	0
Maintenance-Buildings-Non Residential	2,000,000	-	0
Maintenance of Generators	800,000	-	0
Purchase of Furniture & Equipment	1,000,000	-	0
Purchase of Computers	1,000,000	-	0
Maintenance of Computers, Software	300,000	-	0
Support to PPP projects	500,000	-	0

4.1.2. Non-Financial Performance

During the period under review, the department maintained functional administrative structures, ensuring continuous service delivery. Five County Budget and Economic Forum meetings were held within the planning period, and the County Communication Policy was completed awaiting approval. Protocol services remained effective with all reported citizen complaints addressed, while third Annual Partners Conference was successfully held strengthening coordination and strategic partnerships

Table 14: Governorship Non-Financial Performance

Sub Program me	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
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	26	Within Target
			Executive circulars /Directives issued	Continuous	Continuous	Continuous
		County Budget and Economic forum meetings held	Number of meetings held	6	4	Within target for the planning period
		Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	0	Drafting in Progress
	Communication	County Communication Policy developed	No. of communication policies developed	1	1	Policy Developed. Awaiting Approval
		E-magazine and website content developed	No. of E magazines and website content developed	12	5	
		County public archives and public records housed, controlled and preserved	Proportion of county public archives and public records housed, controlled and preserved	60%	0%	
		Efficient Protocol Service	Number of citizen's complaints/concerns received and handled;	4	4	Continous
	Strategic Partnerships	Annual Partners Conference Held	No. of Partners Conference held	1	1	
		Coordination of SEKEB activities	Coordination of SEKEB activities	Continuous	Continuous	

Sub Program me	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 31st December 2025	Variance
		Mapping of Partners	No. of Partners Mapped	200	50	Mapping to be finalized in Third Quarter

4.2. County Secretary

4.2.1. Financial Performance Summary

In the mid-year of FY 2025/26, the total expenditure for the Office of the County Secretary was Ksh 107,822,475.00 which reflected an absorption rate of 17.1 percent against a budget of Ksh 631,707,544.57. The operations and maintenance expenditure was Ksh. 10,166,250.00 representing 16.4 percent absorption rate, while personnel emoluments had Ksh. 97,656,225.00 representing a 17.1 percent absorption rate.

Analysis of the total expenditure by main economic classification show that Office of the County Secretary spent 49 percent on operations and maintenance and 51 percent on personnel emoluments.

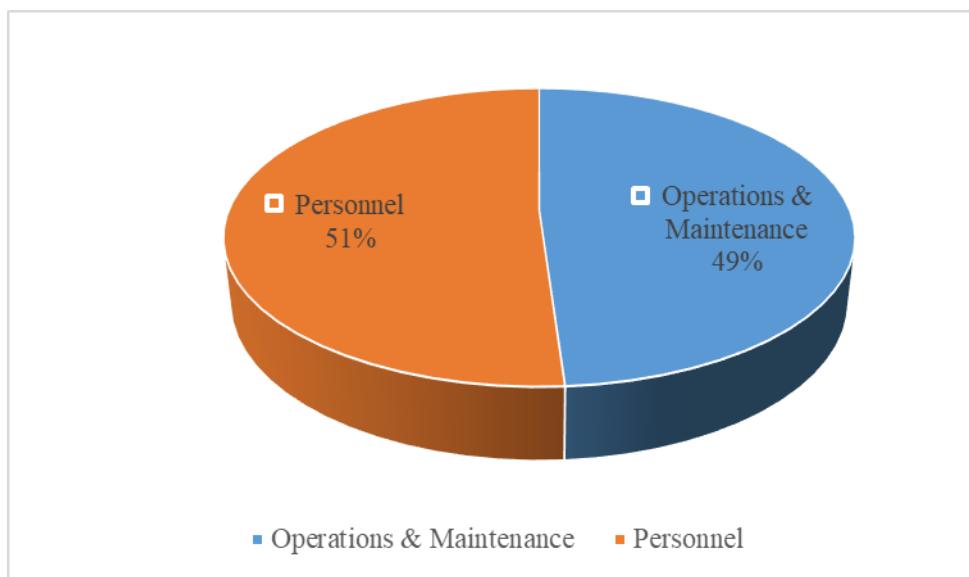


Figure 10: County Secretary Expenditure by Economic Classification

Table 15 presents a comparative analysis of the Office of the County Secretary budget estimates and actual expenditures for the second quarters of the financial years 2024/25 and 2025/26 categorized by economic classification. Overall absorption rate in the second quarter of FY 2025/26 improved by 3.1 percent from 14 percent in the second quarter of FY 2024/25 to 17.1 percent in FY 2025/26.

Table 15: County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)
Operations	54,134,747.00	33,057,013.00	61	55,900,000.00	9,290,450.00	16.6
Maintenance	3,500,000.00	312,100.00	9	6,038,069.00	875,800.00	14.5
Subtotal	57,634,747.00	33,369,113.00	58	61,938,069.00	10,166,250.00	16.4
Personell	406,610,523.00	29,383,716.00	7	569,769,475.57	97,656,225.00	17.1
Total	464,245,270.00	62,752,829.00	14	631,707,544.57	107,822,475.00	17.1

Recurrent Expenditure Performance

Analysis of recurrent expenditure of Ksh 107,822,475.00 shows that the office of County Secretary spent the highest expenditure of Ksh. 97,656,225.00 on basic salaries and wages followed by performance contracting with Ksh 1,832,050.00 as shown in the table below.

Table 16: Recurrent Expenditure per Vote

Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorptio n Rate (%)
Salaries & Wages	569,769,475.57	97,656,225.00	17
Performance Contracting	4,000,000.00	1,832,050.00	46
Daily Subsistence Allowance	3,000,000.00	1,486,700.00	50
Refined Fuels & Lubricants	2,000,000.00	900,000.00	45
General office Supplies-stationery	1,500,000.00	750,000.00	50
Office and General Supplies	1,500,000.00	750,000.00	50
Coordination of Government programs and activities	1,500,000.00	667,800.00	45
Travel Costs	1,000,000.00	495,620.00	50
Purchase of ICT Equipment	938,069.00	450,000.00	48
South Eastern Kenya Economic Block	4,000,000.00	444,500.00	11
Fleet Management	2,000,000.00	425,800.00	21
Hospitality -Catering Services(Receptions, Accommodation,drinks	1,500,000.00	420,000.00	28
CEC AFFAIRS	2,500,000.00	390,600.00	16
Payroll Management	1,000,000.00	389,599.00	39
Training Expenses	2,400,000.00	387,500.00	16
Telephone, Telex, Fascimile and Mobile Phone Services	500,000.00	250,700.00	50
HR registry	1,000,000.00	47,000.00	5
Supplies and accessories for Computers	1,500,000.00	42,781.00	3
Other operating expenses Financial management and reporting	600,000.00	35,600.00	6
Water and Sewerage	200,000.00	-	0
Courier & postal Services	100,000.00	-	0
2210502 Publishing & printing Services	200,000.00	-	0
2211103 Sanitary and Cleaning Materials	200,000.00	-	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000.00	-	0
Records and publications	500,000.00	-	0
Budget Tracking and Implementation	500,000.00	-	0
Coordination of SWGs,Planning and Indicator Tracking	500,000.00	-	0
Insurance -Motor Vehicle	24,000,000.00	-	0
Maintenance expenses motor vehicles	2,500,000.00	-	0
Maintenance of Office Furniture	200,000.00	-	0
Maintenance of ICT Equipment	200,000.00	-	0
Maintenance-Buildings-Non Residential	200,000.00	-	0

4.2.2. Non-Financial Performance

On Intergovernmental Coordination, Institutional Performance, and Human Resource Management; payroll processes were fully automated with all staff migrated to HRIS-Ke, staff and skills audits initiated, and HRMIS rolled out. Further, Payroll audit implementation plans were developed, while performance contracting was cascaded across departments with integrated performance management practices applied. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.

Table 17: County Secretary Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
County Leadership and Coordination	Public Service Performance Management and Delivery Services	Human Resource	Staff satisfied and motivated	Staff Satisfaction index	80%	60%	-20%
			Service delivery improved	Customer satisfaction index	80%	60%	-20%
			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	30	-22
			County services decentralized	Proportion of county services decentralized	80	60	-20
			Compliance to National values and principles of public service enhanced	% compliance with national values and principles of public service	70		-70
			Policy, legal and institutional frameworks drafted and approved	Number of policy, legal and institutional frameworks drafted and approved	10	1	-9
			Non-state actors engagements in county development	No. of non-state actors engaged in county development	15	4	-11
	Human Resource Management and Development	Human Resource	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	0	-1
			HR Plans Developed	No. of HR plans developed	1	0	-1
			HR functions automated	% of automation HR functions	60	20	-40

4.3. County Attorney

4.3.1 Financial Performance

At the mid-year of FY 2025/26, the total expenditure for the Office of the County Attorney was Ksh 14,681,299.45, reflecting an absorption rate of 18 percent against a budget of Ksh 81,925,898.50. The operations and maintenance expenditure was Ksh. 5,959,327.45 representing 10 percent absorption rate, while personnel emoluments had Ksh. 8,721,972.00, representing a 42 percent absorption rate. Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 19 percent on operations and maintenance and 81 percent on personnel emoluments

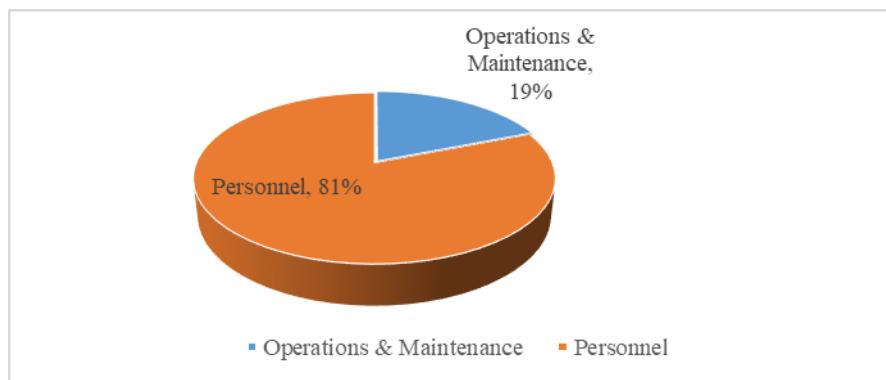


Figure 11: County Attorney Expenditure by Economic Classification

Expenditure by economic classification

Table 18 presents a comparative analysis of the Office of the County Attorney budget estimates and actual expenditures for mid-year of the financial years 2024/25 and 2025/26 categorized by economic classification. Overall absorption rate in mid-year of FY 2025/26 reduced by 36 percent.

Table 18: County Attorney Summary of Budget and Expenditures

Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As At 31st December 2025	Absorption Rate (%)
Operations	9,803,477	4,168,070	43	32,823,099.70	4,645,871.55	14
Maintenance	12,800,952	11506,527	90	28,170,066.00	1313455.9	5
Sub Total	22,604,399	15,674,597	69	60,993,165.70	5,959,327.45	10
Personnel	19,935,936.00	9,967,968	60	20,932,732.80	8,721,972.00	42
Total Recurrent Budget	47,740,335	25,642,565	54	81,925,898.50	14,681,299.45	18

Recurrent Performance

Analysis of recurrent expenditure of Ksh 14,681,299.45 shows that the office of the County Attorney spent the highest expenditure of Ksh. 8,721,972.00 on basic salaries and wages followed by Coordination of policy & bills preparation at Ksh 1,481,780.00 shown in the table below.

Table 19: Recurrent Budget and Expenditure per vote

Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As at 31 st December 2025	Absorp tion Rate (%)
Basic Salaries and Wages	20,932,733	8,721,972.00	42
Coordination of policy & bills preparation	2,526,000.00	1,481,780.00	59
Daily Subsistence Allowance	2,730,000.00	1,328,440.00	49
Refined Fuels, Oils & Lubricants	2,000,000.00	1,050,000.00	53
Maintenance of Vehicles and Other Transport Equipment	2,000,000.00	413,029.00	21
Catering Services	517,099.70	293,852.55	57
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	243,960.00	24
Travel Costs(airlines, bus railway)	1,260,000.00	214,299.00	17
Hospitality supplies	960,000.00	170,000.00	18
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000.00	166,000.00	8
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,253.00	149,100.00	19
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,553.00	145,200.00	18
Planning and Budget Implementation Committee	500,000.00	50,000.00	10
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	537,704.00	43,100.00	8
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	40,300.00	4
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	38,060.00	4
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	38,060.00	4
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000.00	36,646.90	2
Supplies and Accessories for Computers and Printers	110,000.00	35,000.00	32
Training Expenses	315,000.00	17,500.00	6
Membership fees, Dues and Subscriptions	150,000.00	5,000.00	3
Water and Sewerage	105,000.00	-	0
General Office Supplies(Papers, pencils, forms)	300,000.00	-	0
Legal Dues/Fees, Arbitration / opinion	3,150,000.00	-	0
Legal Pending Bills	15,000,000.00	-	0
Legal compensation for Health car accident	3,200,000.00	-	0
Purchase of Office Furniture and Fittings	500,000.00	-	0
Purchase of Computers & IT equipment	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	-	0

Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As at 31 st December 2025	Absorp tion Rate (%)
Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	500,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000.00	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	3,000,000.00	-	0
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	806,953.00	-	0
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	818,300.00	-	0
Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	396,303.00	-	0

4.3.2 Non-Financial performance/Achievements

During the reporting period, the Office of the County Attorney recorded notable achievements in the delivery of legal and advisory services. The office successfully handled 1,000 land succession cases, fully meeting the set target and significantly improving access to justice for residents. Litigation management improved, with four cases concluded, demonstrating enhanced case resolution capacity. In addition, the office conducted 15 legal clinics, nearly attaining the annual target, thereby strengthening public legal awareness and outreach.

Table 20: County Attorney Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
Legal & advisory services	Legal & advisory services	Office of County Attorney	Reduced number of litigations	No of cases concluded	3	4	+1
			Processing of County Bills policies formulated	No of bills formulated	8	3	-5
			Land succession cases handled	No. of policies formulated	4	1	-3
			Drafting of conveyancing documents	Number of Succession cases handled	1000	1000	0
			Legal clinic held	Number of conveyancing documents drafted	5	3	-2
			Legal advisories done	No.of clinic held	16	15	-1
			Court cases in which the county was sued, and cases where the county itself sued its clients.	No. of Legal advisories done	6	1	-5
				No. of Court cases in which the county was sued, and cases where the county itself sued.	4	9	+5

4.3.3 Challenges, Lessons Learnt and Recommendations

Challenges

- a. Delay in the conclusion of land succession cases due to the late/lack of delivery of required documentation by the affected families
- b. High litigation exposure, as evidenced by the increased number of court cases involving the County

Lesson Learnt

- a. Early legal intervention and advisory services are critical in reducing litigation and safeguarding County interests.
- b. Legal clinics, play a key role in improving access to justice and reducing future disputes.

Recommendation

- a. Strengthen preventive legal services by prioritizing legal advisories, bill drafting, and policy formulation to reduce future litigation.
- b. Increase resource allocation for the legal clinics

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

4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2025/26 was Ksh 160,583,770, representing an absorption rate of 20 percent against a budget of Ksh. 791,455,001.

Table 21: Department of Devolution Budget and Expenditure Summary

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Operations	81,720,543	36,938,643	45	112,695,388	53,138,239	47
Maintenance	11,025,124	1,962,230	18	7,150,000	2,899,859	41
Sub-total	92,745,667	38,900,873	42	119,845,388	56,038,098	47
Personnel Emoluments	216,104,393	108,052,097	50	226,909,613	94,545,672	42
Total Recurrent	308,850,060	146,952,970	48	346,755,001	150,583,770	43
Capital Expenditure	38,741,225	-	0	444,700,000	10,000,000	2
Totals	347,591,285	146,952,970	42	791,455,001	160,583,770	20

Analysis of the total expenditure for the department show that the department spent 62 percent on personnel emoluments, 37 percent on operations and maintenance and one percent on development.

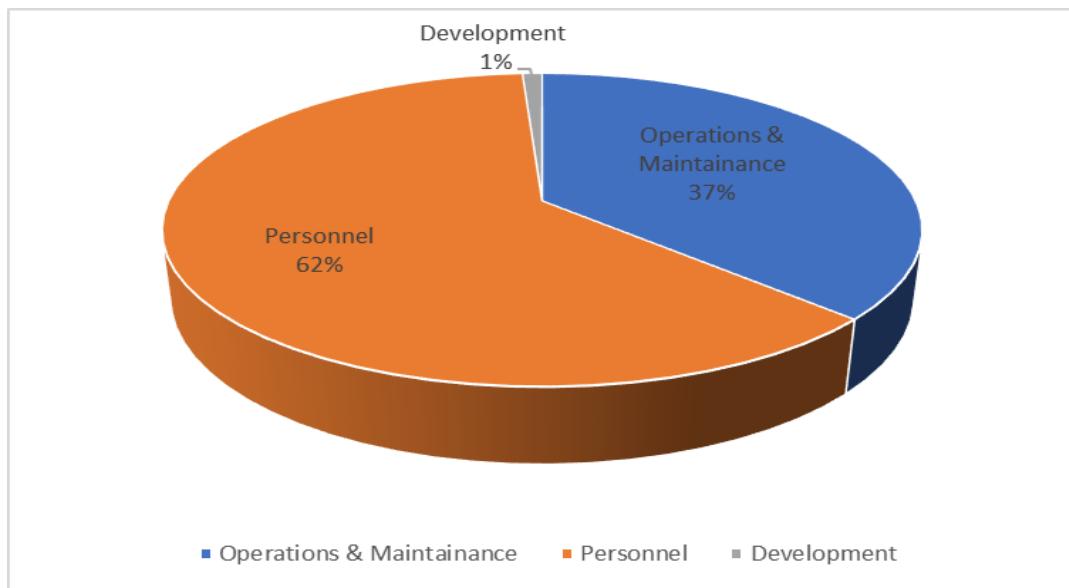


Figure 12: Devolution Expenditure percentage per economic classification

Expenditure by programme and sub programme

During FY 2025/26 first half, total expenditure including accrued expenditure across all programmes amounted to Ksh 208.4 million against an approved budget of Ksh 791.5 million, representing an overall absorption rate of 26 percent. Recurrent expenditure recorded a 57 percent absorption, mainly driven by General Administration and Planning (69 percent) and Coordination of Service Delivery and Enforcement (42 percent). Development expenditure registered two percent absorption, which was largely attributed to delays in implementation of development projects.

Table 22: Expenditure by programme and sub programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	170,749,030	10,000,000	69	2
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,300,000	9,108,000	-	17	0
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	-	-	0	0
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,688,699	5,000,000	13,989,600	-	42	0

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	2,843,456	-	35	0
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	4,800,000	-	1,690,000	-	35	0
Totals		346,755,001	444,700,000	198,380,086	10,000,000	57	2

Recurrent Budget Performance

The highest expenditure was recorded under the Salaries and Wages vote, totalling Ksh. 94,545,672.20 followed by KDSP II-Development of HR policies/skills audit, which accounted for Ksh. 14,981,410.

Table 23: Summary of Budget and Expenditures

S/No	Economic Item & Title	FY 2025/26 Supplementary (1) Budget Estimates	Expenditure as at 31 st December 2025	Absorption rate (%)
1	Salaries & Wages	226,909,613.00	94,545,672.20	42
2	Electricity	400,000.00	-	0
3	Water and Sewerage	500,000.00	-	0
4	Telephone, Telex, Facsimile and Mobile Phone Services	468,000.00	4,500.00	1
5	Travel Costs	1,500,000.00	694,847.00	46
6	Daily Subsistence Allowance	1,500,000.00	743,200.00	50
7	Field Allowance	1,288,699.00	640,660.00	50
8	Payment of Rent	2,700,000.00	-	0
9	Trainer Allowance	1,000,000.00	483,000.00	48
10	Training Expenses (School for Community Led Development)	1,300,000.00	292,000.00	22
11	Hospitality Supplies and Services	580,000.00	280,000.00	48
12	Catering Services(Receptions, Accommodation, drinks	1,500,000.00	637,200.00	42
13	General office Supplies-stationery	650,000.00	244,073.20	38
14	Supplies and accessories for Computers	300,000.00	61,400.00	20
15	2211103Sanitary and Cleaning Materials	250,000.00	-	0
16	Staff Uniform and identification badges	316,000.00	-	0
17	Refined Fuels & Lubricants	8,000,000.00	3,600,000.00	45
18	Other Operating Expenses	800,000.00	189,350.00	24
19	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200.00	10,000.00	47
20	Planning, Budgeting and Indicator Tracking	200,000.00	-	0
21	Sub County Admins AIEs	25,800,000.00	12,928,000.00	50

S/No	Economic Item & Title	FY 2025/26 Supplementary (1) Budget Estimates	Expenditure as at 31 st December 2025	Absorption rate (%)
22	SCCEC AIES	14,500,000.00	7,200,000.00	50
23	Devolution Conference	2,000,000.00	2,000,000.00	100
24	Participatory Development (PP and civic education)	4,016,000.00	1,378,623.00	34
25	KDSP II-Development of HR policies/skills audit	15,000,000.00	14,981,410.00	100
26	Administrators & Civic AIES-Pending Bill	13,600,000.00	111,600.00	1
27	Bills and Policies	1,000,000.00	454,200.00	45
28	Coordination of Government activities & intelligence gathering	1,000,000.00	490,320.00	49
29	AIE-Enforcement	800,000.00	399,900.00	50
30	Inspection of Premises (Liquor & Fire Compliance)	2,400,000.00	1,200,000.00	50
31	Liquor Compliance	1,000,000.00	373,520.00	37
32	Community Feedback	650,000.00	146,980.00	23
33	Security Operations (National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings)	1,500,000.00	750,000.00	50
34	Coordination of special programmes	6,155,489.00	2,843,455.90	46
35	Maintenance of Office Furniture	50,000.00	-	0
36	Maintenance of computers	100,000.00	-	0
37	Maintenance motor vehicles	7,000,000.00	2,899,858.55	41

Development Budget Performance

During the period, the department incurred an expenditure of Ksh 10,000,000 for KDSP-II Matching grant.

Table 24: Development Expenditure Per vote

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP))	352,500,000	-	0	Ongoing
2	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP))	75,000,000	-	0	
3	HQ	KDSP-II Matching Grant	10,000,000	10,000,000	100	
4	HQ	Fencing of Makindu Fire station(stalled)	900,000	-	0	
5	Kikumbulyu South	Civic Education Programme	500,000	-	0	

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
6	Kilungu	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices) - Construction of Ward headquarter Offices to host all the ward Head of Departments (HoD). The offices to have common store and Kitchen. The offices to have an ICT centre with WIFI and a mini hall of 50 seater.	4,000,000	-	0	
7	Thange	Civic Development Education -Enhancement Of Civic Development Education Programs	500,000	-	0	
8	Wote/Nziu	Budget for civic education - Sensitization forums for public on matters development/issuance of IDs	800,000	-	0	
9	Mavindini	Mavindini Ward administrator's office - Furnishing of Mavindini ward admin's office and Kanthuni's sub ward admin's office	500,000	-	0	

4.4.2. Non-Financial Performance

Over the period under review, the county government through the disaster preparedness and response directorate responded to 19 disaster incidents and enhanced community awareness, contributing to a reduction in disaster occurrences. Under the participatory development and civic education programme, a total of 1,100 public participation forums were held, reaching 48,251 citizens who were sensitized, trained, and educated on themed civic education. 485 functional Community Development Committees were engaged to support local development initiatives. Under Liquor Drinks Control and Licensing, a total of 2,639 liquor premises were inspected and licensed, with general inspections conducted across all establishments. These efforts, alongside continuous sensitization on revenue payment, generated Ksh 10,023,755 in revenue.

Through the Kenya Devolution Support Programme, key policy instruments such as the Revenue Enhancement Action Plan, Finance Bill, and Tax Waivers Bill, as well as the mapping of revenue streams, was realized. These interventions shall strengthen the county's

ability to mobilize and manage own-source revenue more effectively. Intergovernmental Coordination, Institutional Performance, and Human Resource Management, payroll processes were fully automated with all staff migrated to HRIS-Ke, staff and skills audits initiated, and HRMIS rolled out. Promoted openness and citizen engagement by updating the project monitoring system, training project management committees, and taking stock of projects implemented from FY 2013/14 to FY 2024/25, including geo-spatial mapping. Additionally, screening and feasibility studies were undertaken for three investment projects.

Table 25: Department of Devolution Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 31 st December, 2025	Variance
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	19	-11
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	1,100	-2512
			Citizens sensitized, trained, and educated on themed civic education	Number of people reached on themed Civic Education	209,000	48251	-160,749
			Operational Community Development Committee	Number of functional development committees	485	485	0
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	6	-6
			Barazas / forums Held	Number of forums / baraza	400	165	-235
			Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	24	-48
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	directorate of special programs	Inspections conducted	Number of Liquor premises inspected and licensed	3000	2639	-361
			Revenue generated	Amount of revenue generated	73,850,000	10,023,755	- 63,826,245
			People trained in Psycho education on drugs and substances	Number of people reached	2,000	0	-2000

4.4.3. Challenges, Lessons Learnt and Recommendations

Challenges

- a) Payment processing delays impeded the timely execution of planned programs.
- b) Staffing constraints
- c) Competing departmental priorities exerted additional pressure on already constrained resources.

Lessons learnt

- a) Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- b) Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.

Recommendations

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- c) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- d) Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

4.5. Department of Finance and Socio-Economic Planning

4.5.1. Financial Performance Summary

The department of Finance recorded a total expenditure of Ksh 84,276,431 in the first half of FY 2025/26 against a total budget allocation of Ksh 504,805,518, reflecting an overall absorption rate of 37 percent. Analysis of the total expenditure by main economic classification show that the department spent 36 percent on operations and maintenance 63 percent on personnel emoluments and one percent on development.

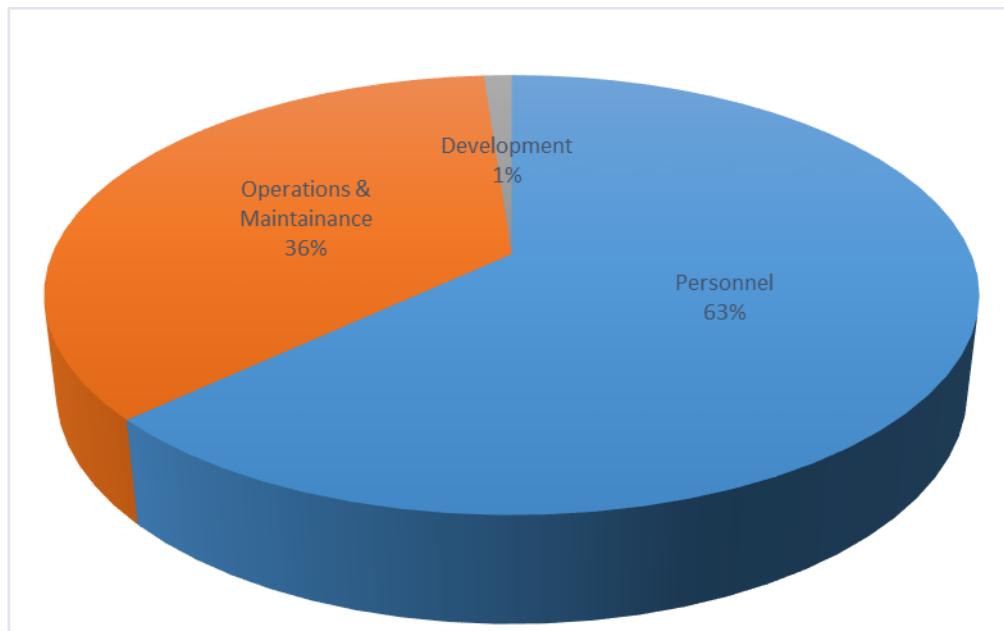


Figure 13: Finance and Socio Economic Planning Expenditure by economic classification

Table 27 presents a comparative analysis of the finance department's budget estimates and actual expenditures for the second quarters of the financial years 2024/25 and 2025/26, categorized by economic classification.

Table 26: Finance and Socio-Economic Planning Summary of Budget and Expenditure

Expenditure by economic classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Budget Estimates	Expenditures as at 31 st December 2025	Absorption Rate (%)
Personnel	226,697,666	113,348,833	50	232,388,115	116,194,058	50
Operations & Maintenance	274,546,294	122,006,479	44	216,646,141	65,983,168	30
Total recurrent	501,243,960	235,355,312	47	449,034,256	182,177,226	41
Development	48,834,972	-	0	55,771,261	2,099,206	4
Grand Total	550,078,932	235,355,312	43	504,805,518	184,276,431	37

In the first half of FY 2025/26, the department had a Budget allocation of Ksh 504,805,518. Of this, Ksh 232,388,115 was allocated to salaries, with actual expenditure amounting to Ksh. 116,194,058 reflecting a 50 percent absorption rate. Operations and Maintenance (O&M) had a budget of Ksh 216,646,141 and Ksh 65,983,168 was spent, resulting in a 30 percent absorption rate. Overall recurrent expenditure absorption rate stood at 41 percent. Development had an allocation of Ksh 55,771,261 and expenditure of Ksh 2,099,206 resulting to four percent absorption rate.

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below. Financial accounting services sub programmes recorded the highest absorption rate of 51 percent.

Table 27: Department of Finance Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & Support Services	SP1: General administration & planning	283,334,256	55,771,261	129,662,881	2,099,206	46	4
Public financial management	Sub-Programme 2.1: Financial Accounting services	20,900,000	0	10,699,752	-	51	-
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	0	21,561,292	-	44	-
	Sub-Programme 2.3; Internal audit services	11,050,000	0	2,222,333	-	20	-
	Sub-Programme 2.4; Resource mobilisation	41,950,000	0	10,035,565	-	24	-

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub-Programme 2.5; Supply chain management services	5,700,000	0	1833545	-	32	-
	Sub-Programme 2.6; Economic planning	14,300,000	0	4605858	-	32	-
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000	0	-	-	0	-
	Sub-Programme 2.8; County Statistics	5,550,000	0	491413	-	9	-
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000	0	-	-	0	-
	Sub-Programme 2.10; Assets Management	5,000,000	0	1,064,587	-	21	-
Sub Total		449,034,256	55,771,261	182,177,26	2,099,206	41	4

Recurrent Expenditure

The break down of recurrent expenditure for Finance department shows that Compensation to employees had the highest expenditure of Ksh 116,194,058 followed by preparation of budgets at Ksh 11,556,400 while Publishing & Printing Services had the least expenditure at Ksh 8,035. The other items had zero expenditure.

Table 28: Department of Finance Recurrent Budget Performance

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st December 2025	Absorption Rate(%)
Compensation to	232,388,115	116,194,058	50

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st December 2025	Absorption Rate(%)
Employees			
Preparation of Budgets	24,000,000	11,556,400	48
Revenue mobilization	27,000,000	8,392,628	31
Financial reporting and Management	11,000,000	7,053,672	64
Emergency fund	10,000,000	4,835,760	48
Stakeholder Engagements on PFM Act 2012 compliance	9,000,000	4,807,680	53
Facilitation for KICOSCA	3,000,000	3,000,000	100
Maintenance Expenses- Motor Vehicles/Generator	8,000,000	2,829,122	35
1Refined Fuels & Lubricants	8,000,000	2,500,000	31
Transition to Accrual Basis of Financial Accounting and Reporting - capacity building and support to technical committee	5,000,000	2,357,600	47
Coordination of county plans	4,000,000	2,154,593	54
Coordination of county statistics and indicators	4,000,000	2,120,034	53
Daily Subsistence Allowance	4,000,000	1,901,600	48
Internal Audit Services - executive and entities	4,000,000	1,587,500	40
Asset Management Operations	3,000,000	1,274,400	42
Cash Management - documentation, reconciliation and requisition	2,500,000	1,032,000	41
Supply Chain Management/E procurement	1,500,000	1,013,000	68
County Ward Development Profiles FY 2022/23-24/25	2,000,000	999,800	50
Training Expenses	2,400,000	900,279	38
County Annual Progress Report 2024/25	1,500,000	772,100	51
Electronic Government Procurement System	2,000,000	750,700	38
Project Monitoring and	1,500,000	720,404	48

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31st December 2025	Absorption Rate(%)
Evaluation			
Catering Services(Receptions, Accommodation,drinks)	5,000,000	621,750	12
Office Administration Services	2,000,000	551,680	28
Performance Contracting	1,000,000	543,600	54
Boards, Committees, Conferences and Seminars-CBEF	5,000,000	455,000	9
Quarterly M&E Meeting(Ward and Sub counties)	1,000,000	427,600	43
Contracted Guards & Cleaning services	4,800,000	297,000	6
Preparation of CBROP	2,000,000	250,000	13
Travel Costs	1,500,000	115,070	8
Water and Sewarage	1,000,000	82,160	8
Boards, Committees, Conferences and Seminars-Audit Committee	5,000,000	57,000	1
Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000	15,000	2
Publishing & Printing Services	2,596,141	8,035	0
Maintenance of Computers, Software, and Networks (System, USSD)	8,400,000	-	0
Preparation of CFSP	4,000,000	-	0
Purchase of Computers, Printers and other IT Equipment (POS)	3,000,000	-	0
Preparation of Budget Implementation Reports	2,500,000	-	0
GIS mapping of all the projects across the 30 wards	2,000,000	-	0
CIDP 2023-27 Midterm Review	2,000,000	-	0
Coordination of Sectoral Plans	2,000,000	-	0
Purchase of Office Furniture and Fittings	2,000,000	-	0
Telephone, Telex, Fascimile and Mobile	1,500,000	-	0

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st December 2025	Absorption Rate(%)
Phone Services			
Payment of Rent	1,500,000	-	0
General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	-	0
Supplies and accessories for Computers	1,500,000	-	0
Preparation of Makueni Long term Plan- 2nd Vision	1,500,000	-	0
SDG Tracking and Reporting	1,500,000	-	0
Maintenance of Buildings and Stations-- Non-Residential	1,200,000	-	0
Electricity	1,000,000	-	0
Project Investment Management and Flagships	1,000,000	-	0
External Resource Mobilization	1,000,000	-	0
1Specialised Materials- Other-Asset Tags	1,000,000	-	0
Policy development -- Finance Bill 2025	1,000,000	-	0
Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	-	0
Other Operating expenses-Enterprise risk management, sensitization and capacity building	1,000,000	-	0
Routine Maintenance- Other As-Busparks and Livestock sale yard	1,000,000	-	0
Membership fees	550,000	-	0
Medals, Awards and Honors- Medallions	500,000	-	0
Staff Welfare	500,000	-	0
Sanitary and Cleaning Materials	500,000	-	0
Staff Uniform and identification badges	500,000	-	0
Bank Service Commission & Charges	500,000	-	0
Internet Connections	200,000	-	0

Development Expenditure

The department had a development allocation of Ksh. 55,771,261. The total development expenditure in the second quarter was Ksh 2,099,206. The table below presents the projects, allocated budget, expenditure incurred and the absorption rate.

Table 29: Department of Finance Development Budget Performance

S/No.	Ward	Project Name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)
1	HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188	-	0
2	HQ	Supplementary Projects for poor and marginalised areas	44,559,274	2,099,206	5
3	Kee	Kee Ward fuel for Maintenance and repair of critical ward infrastructure	396,800	-	0
4	Kasikeu	Kasikeu - Maintenance of Critical Infrastructure	1,000,000	-	0
5	Kikumbulyu South	Kikumbulyu South - Maintenance of Critical Infrastructure	1,000,000	-	0
6	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	-	0
7	Kisau/Kiteta	Kisau/Kiteta - Maintenance of Critical Infrastructure	2,000,000	-	0
8	Makindu	Makindu - Maintenance of Critical Infrastructure	2,000,000	-	0

4.5.2. Non-Financial Performance

Over the period under review, the county government mapped and assessed 8 out of 37 own source revenue streams, prepared and published 10 statutory documents, County Statistical Abstract 2025, County 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 adherence to submission of statutory documents.

Table 30: Department of Finance Non-Financial Information

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
Resource Mobilization	Resource Mobilization	Revenue	Increased OSR Funding to the Budget	% of OSR funding budget	15	12	-3	Implementation of OSR Strategy in progress
				% increase in Own source revenue collected	23		-23	
				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	10	-10	achieved according to set timelines
				No. of enterprise risks assessed	1	0	-1	
				% of development budget in the total county budget	35	30	-5	
				% of procurement undertaken through e-	100		-100	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
				procurement				
				No. of public expenditure review (PER) reports prepared and published	1	0	-1	
				No. of CSAs published	1	1	0	Achieved
				No. of Indicator Handbooks prepared	1	1	0	Achieved
				No. of periodic progress reports prepared and disseminated	4	2	-2	
				No of Annual Progress Reports	1	1	0	Achieved
				Makueni Vision 2025 End of Term report	1	0	-1	To be completed by March,2026
				No. of ward profiles prepared and disseminated	30	30	0	Done, awaiting Launch
				CIDP (2023-27) mid-term review report	1	0	-1	To be completed by March 2026.

4.5.3. Challenges, lessons learned and recommendations

Challenges

- i. Delays and inconsistencies in the release of funds from the National Treasury disrupted the timely implementation of planned programs and payment of pending bills
- ii. Own source revenue collection fell below target due to unfavorable economic conditions affecting households and businesses.
- iii. Procurement delays, late cash disbursement and weak capacity among implementing departments hindered optimal utilization of development funds
- iv. Some projects were inadequately prioritized or budgeted for, leading to misalignment between planned interventions and allocated resources
- v. Limited capacity and resources to conduct regular tracking of projects affected evidence-based adjustments and decision-making.
- vi. Accumulation of Development pending bills

Lessons Learned

- i. Early planning and inter-departmental coordination is Key. Departments that planned early and worked collaboratively with the finance team had smoother implementation process
- ii. Automation of revenue collection and reporting systems significantly improves accuracy, transparency and accountability
- iii. Community involvement strengthens ownership of projects.
- iv. Performance contacting drives accountability. Having clear targets and regular reporting frameworks showed better budget absorption and program outcomes.
- v. Data- informed planning enhances impact. Use of tools like the County Statistical Abstract and Ward profiles helped align planning with real community needs.
- vi. Strong commitment controls prevent budget overruns by reducing unauthorized expenditures and improve budget discipline.
- vii. Pending bills management requires multi-year planning to avoid crowding out current budgets.

Recommendations

- i. Strengthen fiscal discipline by enforcing strict adherence to budget ceilings, timelines and procurement plans across all departments
- ii. Fast-track disbursements and procurement by improving planning and cash flow projections to avoid delays in fund disbursement and streamline procurement procedures.
- iii. Strengthen the Project Management System and resource the M&E unit
- iv. Implement a structured and prioritized pending bills clearance strategy aligned to available cash.
- v. Reinforce the linkage between CIDP, ADP, CFSP and departmental budget by strengthening the sector working groups and resource allocation panel

4.6. Department of Agriculture, Livestock, Fisheries & Co-operative Development

4.6.1. Financial Performance Summary

The department received a total budget allocation of Ksh 714,271,597.29 for the fiscal year 2025/26. In the first half, it utilized Ksh 131,033,889.45, representing 18 percent absorption rate. Salary and wages accounted for the highest budget absorption, totalling Ksh 117,721,029, which represents 90 percent of the expenditure. Operations and maintenance incurred expenditure of Ksh 8,173,511, equivalent to 6 percent, while development recorded an expenditure of Ksh 5,139,350 representing four percent. The figure below illustrates the departmental expenditures by economic classification.

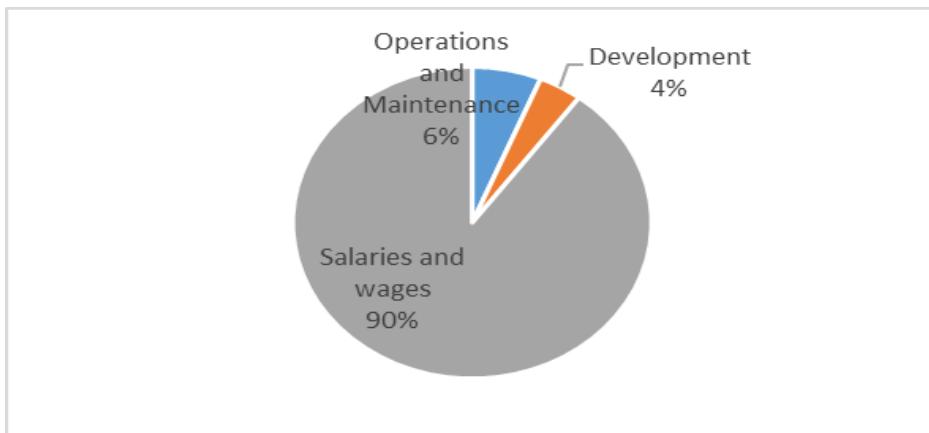


Figure 14: Department of Agriculture, Livestock, Fisheries and Cooperatives Development Expenditure per Economic Classification.

Table 31 presents a comparative analysis of the department's budget estimates and actual expenditures for the first half of the financial years 2024/25 and 2025/26 categorized by economic classification.

Table 31: Half Year Budget and Expenditure Comparative Analysis for FY 2024/25 & 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditure as at 31st December, 2024	Absorption on Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December 2025	Absorption on Rate (%)
Salaries	224,510,531	112,255,166	50	235,736,058	117,721,029	50
O&M	33,139,740	8,716,502	26	47,789,866	8,173,511	17
Recurrent	257,650,271	120,971,668	47	283,525,924	125,894,540	44
Development	356,262,164	23,374,394	7	430,745,674	5,139,350	1
Total	613,912,435	144,346,062	24	714,271,597	131,033,889	18

Source: County treasury 2026

The department budget increased from Ksh 613,912,435 in FY 2024/25 first half to Ksh 714,271,597 in FY 2025/26 which translate to 16.3 percent. The overall absorption rate in the

first half of FY 2025/26 was 18 percent from 24 percent in FY 2024/25. Recurrent expenditure in the first half of the FY 2025/26 stood at 44 percent compared to 47 percent in FY 2024/25. However, the development in the first halves of the two financial years was less than ten percent.

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below. General administration and planning recorded the highest absorption rate of 75 percent.

Table 32: Department of Agriculture Expenditure by Programme and Sub programme

Programme	Sub Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	264,721,684	318,666,422	117,987,750	3,648,792	45	1
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	2,106,225	1,490,558	75	4
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	34,908,077	1,722,254	0	40	0
Livestock production, management and development	SP 4:Livestock Production, Management and Development	8,612,500	24,586,468	3,879,650	0	45	0
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	198,660	0	6	0
Total		283,525,924	430,745,674	125,894,539	5,139,350	4	1

Recurrent expenditure

During the first half, the department recorded a total expenditure of Ksh 125,894,539 against a total budget of Ksh 283,525,924. Salaries and Wages recorded the highest expenditure of Ksh 117,721,028.50 followed by Agriculture extension programme -Technical support to Value Chain development-strategies at Ksh. 2,441,195.00, Refined Fuels & Lubricants at Ksh. 1,550,000.00 and Support to Veterinary Programmes AIA at Ksh 1,205,640.00.

Table 33: Department of Agriculture Recurrent Budget Performance

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate%
1.	Salaries And Wages	235,736,058.00	117,721,028.50	50
2.	Electricity	400,000.00	-	0
3.	Water and Sewerage	200,000.00	15,500.00	8
4.	Telephone, Telex, Facsimile and Mobile Phone Services	63,000.00	8,000.00	13
5.	Internet Connections(E- extension)	100,000.00	-	0
6.	Courier & Postal Services	10,000.00	-	0
7.	Travel Costs	400,000.00	-	0
8.	Daily subsistence allowance	2,500,000.00	924,900.00	37
9.	Travel costs & Subs-Agri- Extension Serv.	300,000.00	149,676.00	50
10.	Publishing & printing Services	210,000.00	-	0
11.	Subscription to Newspapers, Magazines and Periodicals	21,000.00	-	0
12.	Advertising, Awareness & Publicity Campaigns;	200,000.00	-	0
13.	Training Expenses	800,000.00	-	0
14.	Catering Services (Receptions, Accommodation, drinks)	1,500,000.00	21,500.00	1
15.	General office Supplies-stationery	1,000,000.00	-	0
16.	Supplies and accessories for Computers	630,000.00	-	0
17.	Sanitary and Cleaning Materials	52,500.00	15,000.00	29
18.	Refined Fuels & Lubricants	3,600,000.00	1,550,000.00	43
19.	Agricultural Training Institute	4,000,000.00	100,000.00	3
20.	Community outreach	900,000.00	-	0
21.	Support to Veterinary Programmes AIA	5,000,000.00	1,205,640.00	24
22.	Veterinary Public Health - Meat inspection	2,000,000.00	1,000,000.00	50
23.	Planning, Budget and Indicator Tracking	300,000.00	-	0
24.	Financial management and reporting	300,000.00	146,200.00	49
25.	Fertilizer stores operationalization	900,000.00	-	0
26.	Contracted Guards	526,087.00	-	0
27.	Livestock Value Chain development	1,571,740.00	397,240.00	25

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate%
	Programme			
28.	Agriculture extension programme - Technical support to Value Chain development-strategies	13,800,000.00	2,441,195.00	18
29.	Fisheries development	262,500.00	-	0
30.	Food and feed safety control and coordination	840,000.00	-	0
31.	Co-operative development and management	1,840,000.00	198,660.00	11
32.	Maintenance Expenses-Motor Vehicles	3,000,000.00	-	0
33.	Purchase of furniture and fittings	300,000.00		0
34.	Repair and maintenance of office furniture	52,500.00	-	0
35.	Maintenance of Computers, Software and Networks	105,000.00	-	0
36.	Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in MAP offices	105,538.65	-	0

Source: County treasury 2026

Development Expenditure

The department was allocated a total budget of Ksh 344,5229,758 for development. The expenditure analysis is provided in table 34 below.

Table 34: Department of Agriculture livestock, fisheries and cooperative development expenditure Development Budget Performance

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1.	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000.00	2,500,000.00	50	On going
2.	County wide	Agriculture extension programme	1,200,000.00	1,148,792.00	96	On going
3.	Ilima	Avocado Value Chain -Supply of Locally sourced certified seedling (Ksh. 0.5 for grafting (labour) and Ksh. 1m for purchase of locally sourced certified seedlings)	1,500,000.00	748,501.00	50	Complete
4.	Kilungu	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	1,000,000.00	492,056.95	49	Complete
5.	Kee	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000.00	250,000.00	50	Complete
6.	County wide	Establishment of low pest zones	70,000.00	-	0	Complete
7.	Tulimani	Tulimani - Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	2,980,518.94	-	0	On going
8.	County wide	Fruit development programme	184,032.00	-	0	Complete
9.	County wide	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	3,858,090.00	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
10.	County wide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800.00	-	0	On going
11.		Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	440,058.51	-	0	Complete
12.	County wide	Livestock Disease Control	7,000,000.00	-	0	On going
13.	County wide	Livestock Value Chain Support Project	21,485,520.00	-	0	On going
14.	County wide	Operationalization of dairy unit(through purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	375,550.00	-	0	On going
15.	County wide	Agriculture Mechanization Services(AMS)- farm ponds rehabilitation - Provision of mechanization services	3,000,000.00	-	0	Complete
16.	County wide	Implement Animal Health and breeding program for all 30 wards for dairy and beef animals -Procure assorted livestock vaccines, vaccination equipment and supplies, veterinary supplies for animal health camps at Livestock sale yards, e-voucher for the program and procure refrigerators and freezers	21,172.25	-	0	On going
17.	Kasikeu Nguumo Mbitini Kitise Kilungu	Kasikeu/Nguumo/Kitise/ Kilungu - Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	139,437.25	-	0	Complete
18.	Makindu	Makindu - Makueni Integrated Grain Value	1,100,456.40	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.				
19.	Makindu	Makindu - Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	532,345.90	-	0	Complete
20.	mavindini,kal awa,nzakika, kee,ilima,mu kaa,kiima kiu kalanzoni and kako waia	Mavindini, Kalawa, Nzakika, Kee, Ilima, Mukaa, Kiima kiu, Kalanzoni, Kako/Waia - Grains development (greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet, electricity. Operations and Security)	381,220.00	-	0	Complete
21.		Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses	307,940.00	-	0	Complete
22.	county wide	Industrial crops development (coffee, macadamia) - Procure coffee seedlings, mulching material and manure for 4 cooperative coffee societies in Kilungu,Mbitini ,Mbooni and Mukaa wards	1,450,291.40	-	0	On going
23.	county wide	Maintenance of low pest zones - procurement of low pest management technologies, and training farmers	223,038.50	-	0	Complete
24.	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	1,910,839.00	-	0	On going
25.	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development	290,096,655.00	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		Project(NAVCDP)				
26.	Countywide	Kenya Agricultural Business Development Project (KABDP)	21,837,838.00	-	0	Not started
27.	Kako/ Waia -	Support to farmers - supply of manure-fuel	800,000.00	-	0	Complete
28.	Tulimani -	Renovation and fencing of Tututha cooperative house to be a fertilizer depot- Fencing, Electric power supply and Renovation of the house	1,000,000.00	-	0	On going
29.	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	454,275.00	-	0	Complete
30.	Kitise/Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	818,843.00	-	0	Complete
31.	Mukaa	Avocado development Programme	141,408.00	-	0	On going
32.	Mukaa	Establishment of Mukaa ward tree nurseries	60,000.00	-	0	On going
33.	Mbooni	Agriculture Development Programme	100,000.00	-	0	On going
34.	Ilima	AI Development	329,685.00	-	0	On going
35.	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	248,212.00	-	0	Complete
36.	Kilungu	Avocado Value Chain development	402,480.00	-	0	Complete
37.	Kitise/Kithuki	Kikome Irrigation scheme	54,000.00	-	0	Complete
38.	Mbooni	Dairy farming and livestock keeping	27,960.00	-	0	Complete
39.	Mtito- andei	Green grams value chain development	979,822.00	-	0	Complete
40.	Mukaa	Fruit development- Avocado and mango value chains	2,400,000.00	-	0	On going
41.	Kithungo/	Utangwa Coffee Factory, rehabilitation of	87,507.70	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
	Kitundu	infrastructure and establishment of coffee nursery				
42.	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	935,745.55	-	0	On going
43.	Kathonzweni -	Feasibility study and designs for Kathonzweni livestock abattoir	49,920.00	-	0	Complete
44.	Mavindini -	Youth in Agriculture project	59,425.70	-	0	Complete
45.	Mtito Andei -	Provision of Gala goat	900,000.00	-	0	Complete
46.	Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	102,164.85	-	0	Complete
47.	Thange	purchase of Gala Goats and distribution to farmers	870,000.00	-	0	Complete
48.	Countywide	Agricultural development(Subsidized AI services)	622,160.00	-	0	Complete
49.	Kalawa	Establish Satellite Fertiliser Depot	174,267.27	-	0	Complete
50.	Kathonzweni	Training of young Agripreneurs	174,267.27	-	0	Complete
51.	Kee	Establish Satellite Fertilizer Depot at Kee-equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000.00	-	0	Complete
52.	Kitise/ Kithuki	Training of young Agripreneurs	25,565.70	-	0	Complete
53.	Kee	Ward based SACCO	340,511.00	-	0	Complete
54.		Matching grant to the Ward Agricultural SACCO	159,489.00	-	0	Complete
55.	Kikukmbulyu North	Matching grant to the Ward Agricultural SACCO	150,000.00	-	0	Complete
56.	Emali/Mulala	Support to Emali/Mulala farmers SACCO-	1,000,000.00	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		Funding the SACCO				
57.	Emali/Mulala	Poultry chain value chain development- Purchase of incubators for registered youth groups	1,000,000.00	-	0	On going
58.	Ilima	Fertilizer Depot -Completion of Wautu proposed depot structure	2,500,000.00	-	0	Not started
59.	Ivingoni/Nza mbani	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture and mangoes)	2,000,000.00	-	0	Complete
60.	Ilima	Kalawa - Subsidized farm mechanization - Provision of machines for farming	2,000,000.00	-	0	On going
61.	Kasikeu	Completion of Kasikeu Milling Plant - Installation of tunnels connecting the packaging house, Installation of machines, Construction of a toilet, Purchase of water tanks and Installation of Gutters ,construction of packaging house and purchase and distribution of certified seeds	3,000,000.00	-	0	Not started
62.	Kee	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000.00	-	0	Complete
63.	Kiima kiu/ Kalanzoni	Malili town stockyard -Fencing of stockyard	2,000,000.00	-	0	Not started
64.	Kikumbulyu North	Galla goats for PWDs -Galla goats for PWDs in the ward	1,000,000.00	-	0	On going
65.	Kikumbulyu North	Support to Kikumbulyu Farmer's SACCO - NAVCDP -Support Kikumbulyu Farmers	1,000,000.00	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		SACCO - Mangoes, Poultry, tomatoes and diary value chains				
66.	Kikumbulyu South	Galla Goats (She goats)	1,000,000.00	-	0	On going
67.	Kilungu	Dairy Value Chain -AI services inclunding Farmers' capacity building	1,000,000.00	-	0	On going
68.	Kisau/kiteta	Mango production and storage support and poultry farming.Mango(fruit fly traps and cold storage)and supply with chicks	500,000.00	-	0	Complete
69.	Kisau/ Kiteta -	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard	500,000.00	-	0	On going
70.	Kithungo/Kit undu -	Rehabilitation of Uvuu Coffee Factory	3,000,000.00	-	0	On going
71.	Kitise/ Kithuki	Livestock development-Pasture provision, AI services , trainings and value addition b) Bee keeping -Provision of beehives, protective gears, training, value addition and marketing	2,000,000.00	-	0	On going
72.	Masongaleni	Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers	500,000.00	-	0	On going
73.	Mbitini	Supply of certified maize seeds -distribution of ceryfied maize seeds Duma 43 to farmers accross the ward	4,000,000.00	-	0	Complete
74.	Mbooni	Dairy Development Programme -Provision of subsidized Artificial Insemination services	1,000,000.00	-	0	On going
75.	Mbooni	Agriculture Development Programme - Provision of certified seeds (Maize and	1,000,000.00	-	0	On going

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		beans}, supply of certified Avocado and Macadamia seedlings				
76.	Mbooni	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the sacco	1,000,000.00	-	0	On going
77.	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.	3,000,000.00	-	0	On going
78.	Mukaa	Fuel for Excavation of farm ponds	750,000.00	-	0	On going
79.	Nzakika	Supply of manure and seedlings -Supply of farm inputs	1,500,000.00	-	0	Complete
80.	Nzakika	Support to formation and operationalization of Ward Agricultural Sacco (NAVCD) - Formation of Sacco to drive agricultural production and marketing	1,000,000.00	-	0	On going
81.	Thange	Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000.00	-	0	On going
82.	Thange	Purchase and distribution of Galla goats	2,000,000.00	-	0	Complete
83.	Tulimani	Support Agricultural Saccos Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture Rehabilitation of Tulimani satelite(Electricity drop and wiring) -Support Agricultural Saccos, Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture and Rehabilitation of Tulimani satelite(Electricity	2,700,000.00	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
		drop and wiring)				
84.	Kako/Waia -	Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain	1,000,000.00	-	0	Complete
85.	Wote/ Nziu -	Provision of subsidized certified seeds - Provision of subsidized certified seeds for: maize- Tsavo WF441	3,000,000.00	-	0	Complete On going
86.	Mavindini -	value chain mango farming and goat rearing - Funding Mavindini farmer's Sacco so that farmer's can take out a loan and enhance the value chain	1,000,000.00	-	0	On going
87.	Muvau/ Kikuumini	Rabies vaccination	500,000.00	-	0	Complete

4.6.2. Non-Financial Performance

The department distributed 32 MT of assorted certified seeds to 15,753 farmers across the county, excavated 7 farm pods, distributed 15,000 seedlings to 3 wards, trained 10,221 farmers on integrated pest management system, hosted the 2025 Makueni Agricultural and Trade Fair at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating. 28 trainees (cohort 2) sat for their written and practical exams. The department vaccinated 21,066 dogs under the Rabies Control Programme (2025–2028), delivered 1,822 Artificial Insemination (AI) services, vaccinated, 3396 birds against NCD and Fowl pox, and reached 12,500 farmers through direct extension support across apiculture, dairy, goat, sheep, and poultry value chains. Additionally, 8,567 beef and 26,461 goat/sheep carcasses were inspected, generating revenue amounting to Ksh 6,155,690.

Table 35: Department of Agriculture livestock, fisheries and cooperative Non Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
General Administration & Planning	Efficient and effective support services for delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	10	7	-3	1. Livestock Production Officer 2. Livestock Production Officer 3. Assistant Office Administrator III 4. Assistant Livestock Production Officer III 5. Assistant Cooperative Officer 6. Engineer II (Agriculture) 7. Engineer II (Agriculture)
				Number of farmers accessing the extension services	170,520	30,957	-139,563	ongoing service rendered to farmers

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark	
Land, Crop development & productivity	Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	30	32	-2	No. of beneficiaries for OND 2024 Seeds provision - 18,277 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 from 6 ward	
	Food Security initiative-support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	7	-89	benefited 42 households	
				Number of avocado seedlings supplied to farmers in the county	1000	15000	14,000	15000 seedlings distributed to 3 wards kilungu,ilima,kee	
	Fruits and vegetables value chain development			Area under low pest prevalence zone in Acres	20640	8,145	-12,495	A total of 4700 Ha is under maintenance while another 4000 hectares in in the process of establishment	
				Households under low pest prevalence zone	41040	10,221	-30,819	10000 achieved households	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of farmers trained on integrated pest management system	4300	10,221	5,921	the target was achieved
				Number of Kms of farm terraces constructed	100	0	-100	it ongoing service rendered to farmers
				Number of agroforestry tree nurseries established	2	0	-2	not done
Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture		Number of cold room operationalized	2	3	1	feasibility study ongoing
				Number of aggregation centres constructed	10	1	-9	one packhouse/aggregation centre operationalized
Livestock Resources Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number of AI administered	4,000	1,822	-2,178	the IA was administered in 11 wards
				Quantity in Kgs of pasture seeds procured and supplied to farmers	2000	0	-2,000	Procurement on going
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen/fish farmer trained	12	70	58	Trained on good aquaculture practices
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated - cattle	80,000	0	-80,000	To be done in Q3
				Number of dogs vaccinated	30,000	21,066	-8,934	Vaccinated against Rabies
				Number of birds vaccinated	2,000	3,396	1,396	Vaccinated against NCD and Fowl pox

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
			Veterinary camps outreach	Number of veterinary camps held	6	1	-5	World Rabies Day held in Muvau/Kikumini on 29th September 2025. Others to be done in 3Q
	Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	8,567	-17,433	ongoing program
				Number of carcasses inspected - goats/sheep	90,000	26,461	-63,539	ongoing program
			Slaughter houses inspected	Number of slaughter house inspected	81	0	-81	the activity is done third Q3
				Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme	10,000,000	6,155,690	-3,844,310	ongoing activity
Cooperative Development and Management	Improved governance, management of cooperative societies	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	18	-52	21 cooperatives audits done
			Training meetings	No. of cooperatives trained and have held AGM	90	20	-70	20 AGM done
			AGM reports	No. of SACCOs digitized	10	31	21	new cooperative societies formed
			Improved community savings culture	Percentage increase in members savings by 15%	10%	3%	-7%	ongoing program/ activities

4.6.3. Emerging Issues, Challenges and recommendations

The emerging issues, challenges and recommendations from the department are as highlighted below.

Emerging issues

1. Unpredictable weather patterns and unreliable rainfall
2. Increased demand for climate smart and drought tolerant inputs
3. High cost of farm inputs
4. Technology advancement and up surge of Artificial Intelligence
5. Emerging Collaboration with Partners and Stakeholders

Challenges

1. Insufficient funding and budgetary allocation
2. Human resource gaps and capacity limitations
3. Climate change and environmental stress
4. Vandalism of agricultural infrastructure
5. Limited mechanization and post-harvest infrastructure
6. Weak farmer organizations and limited financial inclusion

Recommendations

1. Strengthen external resource mobilization
2. Strengthen Human Resource Capacity
3. Promote Climate Resilient Agricultural Practices
4. Promote Farmer Institutional Development and Digital Inclusion
5. Enhance Community Ownership and Security of Projects
6. Support Mechanization and Market Infrastructure

4.7. Department of ICT, Education, and Internships

4.7.1. Financial Performance Summary

The total expenditure for the department comprised 84 percent Personnel Emoluments and eight percent on both Operations and Maintenance, and development expenditures. The relatively low development absorption is attributed to the phased implementation of projects, with improved performance anticipated in subsequent quarters.

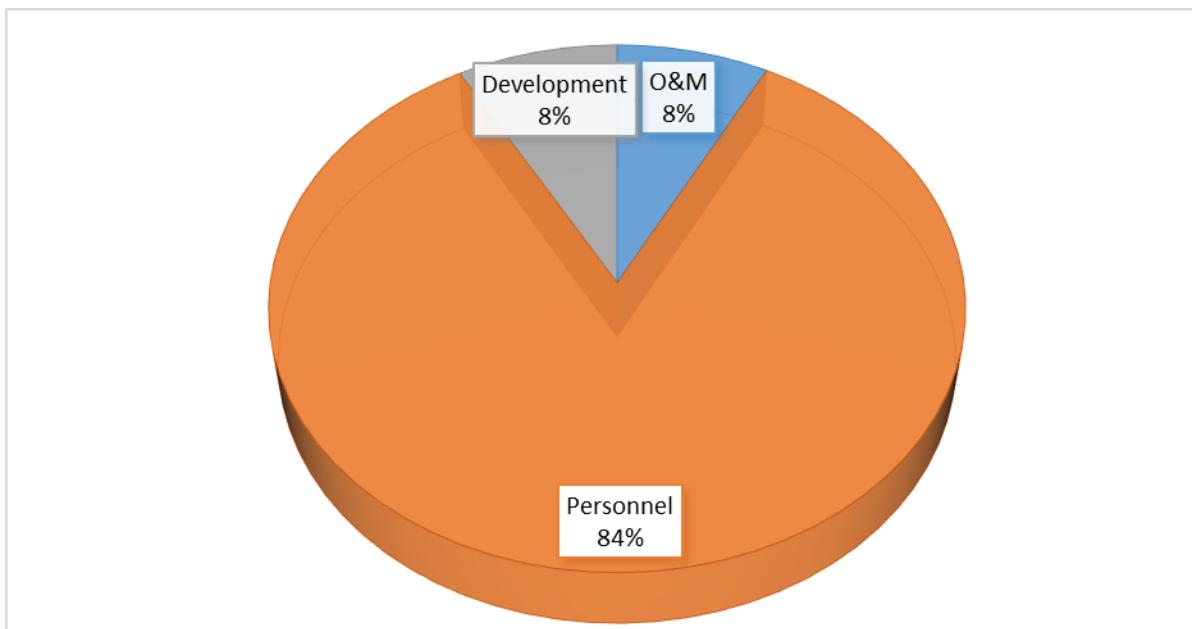


Figure 15: ICT, Education and Internship Expenditure per Economic Classification

A comparison of expenditure by economic classification shows an overall improvement in budget absorption in the first half of FY 2025/26 compared to FY 2024/25 for the same period. As at 31st December 2025, total expenditure stood at Ksh. 429,359,606.15 against a budget of Ksh. 1,101,332,886, translating to an overall absorption rate of 39 percent, up from 32 percent recorded in FY 2024/25.

Recurrent expenditure recorded an absorption rate of 49 percent, compared to 41 percent in the previous financial year, largely driven by Personnel Emoluments, which maintained an absorption rate of 50 percent. Expenditure on Operations and Maintenance improved significantly, with absorption increasing from 10 percent in FY 2024/25 to 38 percent in FY 2025/26.

Development expenditure improved from 2 percent in FY 2024/25 to 12 percent in FY 2025/26. Despite the improvement, development absorption remained relatively low due to ongoing procurement processes and phased implementation of projects, with improved performance expected in subsequent quarters.

Table 36: Department of Education Summary of Budget and Expenditure FY 2024/25 and FY 2025/2026

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2025	Absorption Rate (%)
Operations	19,851,846	5,754,042	29	18,095,762	6,871,410	38
Maintenance	205,402,357	16,713,786	8	69,861,200	26,441,470	38
Sub-total	225,254,203	22,467,828	10	87,956,962	33,312,880	38

Personnel	714,757,884	358,814,067	50	721,713,765	360,856,882	50
Total Recurrent	940,012,087	381,281,895	41	809,670,727	394,169,763	49
Capital Expenditure	265,826,061	6,579,980	2	291,662,159	35,189,842	12
Totals	1,205,838,148	387,861,875	32	1,101,332,886	429,359,606	39

Expenditure by programme and sub programme

During the first half of FY 2025/26, Support to Education and Library Services achieved the highest absorption at 89 percent mainly due to the Tujiajiri program, matching grant by the KCB Bank. General Administration and Planning recorded second highest at 49 percent while Early Childhood Education and Technical training & non formal education recorded nil expenditure.

Table 37: ICT, Education and Internship Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Supplementary Budget (1)Estimates	Actual Expenditure as at Dec 31 st 2025	Absorption Rate(%)
Programme 1: General administration & planning			
SP1. 1 General administration & planning	809,670,727	394,169,763	49
Total Expenditure of P.1	809,670,727	394,169,763	49
Programme 2: Early childhood education			
SP1. 1 Early childhood education	196,286,689	0	0
Total Expenditure of P.1	196,286,689	0	0
Programme 3: Technical training & non formal education			
SP1. 1 Technical training & non formal education	50,518,908	0	0
Total Expenditure of P.1	50,518,908	0	0
Programme 4: Support to Education and library services			
SP1. 1 Support to education	30,850,000	27,500,000	89
Total Expenditure of P.1	30,850,000	27,500,000	89
Programme 5; ICT Infrastructure & Systems Development			
SP3. 1 ICT Infrastructure & Systems Development	14,006,562	6,689,843	48
Total Expenditure of P.3	14,006,562	6,689,843	48
Programme 6; Internship, Mentorship and volunteerism			
Sub-Programme 6.1: Internship, Mentorship and volunteerism	12,700,000	1,992,680	16
Total Expenditure of P.6	12,700,000	1,992,680	16
Total Expenditure of Vote	1,101,332,886	429,359,606	39

Recurrent Expenditure Performance

During the first half of FY 2025/26, the Department spent Ksh. 26,441,471 in recurrent expenditure against a budget of Ksh. 69,861,200, representing an absorption rate of 38 percent. Scholarships received the highest expenditure at 98 percent followed by fuel and lubricants at 73 percent.

Table 38: ICT, Education and Internship Recurrent Budget expenditure Performance

No	Economic Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate(%)
1.	Scholarships (296 secondary students and 291 university students @ 70,000 per student per year)	23,000,000	22,584,987	98
2.	Daily Subsistence Allowance	4,000,000	2,642,820	66
3.	Refined fuels, Oils & Lubricants-others	3,000,000	2,200,000	73
4.	Internship, Mentoring & Volunteer Programme	12,000,000	1,563,580	13
5.	ECDE Capitation	14,000,000	950,400	7
6.	Facilitation of ECDE Officers & teachers	2,027,487	907,910	45
7.	Maintenance Expenses-Motor Vehicles	3,000,000	771,304	26
8.	Internship, Attachment and Volunteerism programme management (recruitment, mentorship and M&E)	700,000	429,100	61
9.	Hospitality-Catering Services	1,688,275	351,600	21
10.	contracted guards	2,500,000	237,600	10
11.	Bandwidth H/Q	6,900,000	112,100	2
12.	Utilities-Water and Sewerage	500,000	110,000	22
13.	Office & General Supplies-stationery	1,300,000	110,000	8
14.	Community Information Centres AIA	400,000	97,500	24
15.	Purchase of Computers, Printers and other IT Equipment	100,000	30,000	30
16.	Communication-Telephone	300,000	16,000	5
17.	Advertising & Publicity	300,000	3,480	1
18.	Rent-Non-Residential (C.I.C Centres & showroom)	480,000	-	-
19.	Membership fees	100,000	-	-
20.	Other Operating Expenses - Policy formulation and debriefing	500,000	-	-
21.	Maintenance of Office-Furniture & Equipment	100,000	-	-
22.	Maintenance of ICT hardware equipment	200,000	-	-
23.	Bandwidth CICs , Resource Centres, Libraries	1,700,000	-	-
24.	Webhosting	2,950,000	-	-
25.	CIC Repair & Maintenance	500,000	-	-
26.	SMS System	500,000	-	-
27.	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	-
28.	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	-	-
29.	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	-
30.	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	-
31.	Issuance of bursaries(Payment of Ward bursary Committee)	43,000	-	-
32.	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	-	-
33.	Library Services	2,900,000	-	-

No	Economic Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate(%)
34.	Makueni Tech and innovation hub programmes	200,000	-	-
35.	UNICEF GRANT SUPPORT - Capacity Building of ECDE Teachers	832,200	-	-

Development Expenditure Performance

An analysis of expenditure performance during the period under review indicates that there was a low overall absorption which is expected to improve significantly in subsequent quarters as projects transition into full implementation and payments commence.

Table 39: ICT, Education and Internship Development Expenditure Performance

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
1	HQ	Government Automation	3,573,943		0	Complete
2	All ward	CTTI Development and capitation - Equiping of CTTIs (VTCs)	9,500,000	2,300,000	24	Not started
3	HQ	Government Automation - Government Automation	8,748,519	4,389,843	50	Complete
4	Mbooni	Construction of Uma Primary School ECDE - Mbooni	4,500,000		0	Not started
5	HQ	Government Automation - Government Automation - budget automation and education system	1,684,100		0	Complete
6	Kikumbul yu North	Kikumbulyu North ECDE toilet (Kisayani toilet)	900,000		0	Ongoing
7	Makindu	Kisingo CTTI Scholarships for 20 students	595,740		0	Not started
8	Kikumini/ Muvau	Construction of Makueni CTTI Dormitory	2,500,000		0	Not started
9	Makindu	Upgrading of Kisingo CTTI- Construction of one workshop	2,000,000		0	Ongoing
10	Wote/Nzi u	Nziu CTTI -Construction of dormitory	4,000,000		0	Not started
11	Nzaui/Kil ili/Kalam ba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000		0	Ongoing
12	Nzaui/Kil ili/Kalam ba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000		0	Ongoing
13	Kisau/Kit eta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit,	159,758		0	Complete

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		metallic cabinet, lockable wooden table and arm chair.				
14	Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	28,321		0	Complete
15	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478		0	Complete
16	Mukaa	construction of Kitaingo CTTI workshops and power connection	1,078,870		0	Ongoing
17	Nguu/Ma sumba	Completion of Kwa Matungu classes	110,213		0	Ongoing
18	Nguu/Ma sumba	Kwa Matungu CTTI	686,240		0	Ongoing
19	Nguu/Ma sumba	Kwa Matungu CTTI- Purchase of Land	300,000		0	Ongoing
20	Kilungu	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting	1,657,123		0	Complete
21	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000		0	Ongoing
22	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	53,004		0	Complete

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		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				
23	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 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	138,711		0	Complete
24	Nguu/Ma sumba	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		0	Complete
25	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	103,431		0	Complete
26	Ilima	Inyokoni ECDE –	104,222		0	Complete

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)				
27	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	75,963		0	Complete
28	Kee	Kivai ECDE Centre - Construction of ECDE classroom	891,212		0	Complete
29	Makindu	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 1No.Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting	2,319,240		0	Ongoing
30	Nzaui/Kili/Kalam ba	Construction of ECDE class at Kalamba Pri.Sch	1,200,000		0	Ongoing
31	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		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
32	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		0	Ongoing
33	KiimaKiu /Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	67,133		0	Complete
34	KiimaKiu /Kalanzoni	Construction of Mwanyani ECDE	21,416		0	Complete
35	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		0	Ongoing
36	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	2,846,875		0	Complete

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorp tion Rate (%)	Status
		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				
37	Kalawa	Mutanda CTTI - Construction of a twin workshop	844,298		0	Ongoing
38	Emali/Mu lala	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		0	Not started
39	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		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
40	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		0	Not started
41	Ilima	Electification of Nzukini CTTI (REREC matching grant)	1,000,000		0	Not started
42	Ilima	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
43	Ivingoni/ Nzambani	Construction of Kiunduani ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,300,000		0	Ongoing
44	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	3,300,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorp tion Rate (%)	Status
		(10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritings				
45	Ivingoni/ Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000		0	Not started
46	Ivingoni/ Nzambani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
47	Kalawa	Construction of ECDE Centre at Muambani - Construction of one class	1,500,000		0	Not started
48	Kalawa	Construction of ECDE at Mutembuku -Construction of one class	1,500,000		0	Not started
49	Kalawa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
50	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
51	Kasikeu	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory	1,500,000		0	Not started
52	Kasikeu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
53	Kathonzw eni	Mutini ECDE -Construction of 2no. ECDE Classroom	2,500,000		0	Not started
54	Kathonzw eni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom	2,500,000		0	Not started
55	Kathonzw eni	Syethe ECDE- Construction of 2 no. ECDE Classroom	2,500,000		0	Ongoing
56	Kathonzw eni	Kathonzweni CTTI - Construction of two workshops	2,500,000		0	Not started
57	Kathonzw eni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
58	Kee	Mwea VTC Dormitory - Construction of a dormitory	3,000,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
59	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		0	Not started
60	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		0	Ongoing
61	Kee	School feeding programme - School feeding for ECDE children	1,500,000		0	Ongoing
62	Kee	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
63	Kiimakiu/ Kalanzoni	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water	3,700,000		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorp tion Rate (%)	Status
		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				
64	Kiimakiu/ Kalanzioni	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		0	Ongoing
65	Kiimakiu/ Kalanzioni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
66	Kikumbul yu 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		0	Not started
67	Kikumbul yu North	Youth Empowerment - 2Jiajiri Programme (KCB	1,000,000	1,000,000	100	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		Matching Grant)				
68	Kikumbul yu 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		0	Not started
69	Kikumbul yu South	Ward Bursary - Award of Bursaries	3,350,000		0	Not started
70	Kikumbul yu South	Construction of Mutokwe ECDE Toilet -Construction of Mutokwe ECDE 3 door toilet	700,000		0	Not started
71	Kikumbul yu South	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
72	Kilungu	Construction of an ECDE Class Kisekini - Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000		0	Not started
73	Kilungu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	500,000	100	Ongoing
74	Kisau/Kit eta	Construction and equipping of Muutini ECDE-Class construction,latrine and playground	3,000,000		0	Not started
75	Kisau/Kit eta	Construction and equipping of Iviani ECDE-Class construction,latrine and playground	3,000,000		0	Ongoing
76	Kisau/Kit eta	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000		0	Not started
77	Kisau/Kit eta	Youth Empowerment- 2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
78	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		0	Ongoing
79	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		0	Ongoing
80	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	2,500,000		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		and Branding, Publicity and Signwriting				
81	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		0	Not started
82	Kithungo/ Kitundu	Youth Empowerment- 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
83	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		0	Not started
84	Kitise/ Kithuki	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and	2,500,000		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		Signwriting				
85	Kitise/ Kithuki	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
86	Makindu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
87	Masongal eni	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		0	Not started
88	Masongal eni	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		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
89	Masongale ni	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		0	Not started
90	Masongale ni	Iongoni ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000		0	Ongoing
91	Masongale ni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
92	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	3,600,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		(double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
93	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		0	Ongoing
94	Mbitini	Construction of Mbuvuni 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		0	Not started
95	Mbitini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorp tion Rate (%)	Status
96	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		0	Not started
97	Mbooni	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the dormitory	1,000,000		0	Not started
98	Mbooni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
99	Mtito Andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	3,500,000		0	Not started
100	Mtito Andei	Construction of Miamba ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
101	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		0	Not started
102	Mtito Andei	Construction of Kamulalani ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000		0	Ongoing
103	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	2,500,000		0	Ongoing

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		(double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin				
104	Mtito Andei	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
105	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		0	Not started
106	Mukaa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
107	Nguu/Ma sumba	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		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
108	Nguu/Ma sumba	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		0	Not started
109	Nguu/Ma sumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000		0	Not started
110	Nguu/Ma sumba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
111	Nguumo	Kawelu ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000		0	Not started
112	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	2,500,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin				
113	Nguumo	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
114	Nzaui/Kili/Kalam ba	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 Signwritin	2,400,000		0	Not started
115	Nzaui/Kili/Kalam ba	Kwa Kalui ECDE - Construction of an additional classroom	1,200,000		0	Not started
116	Nzaui/Kili/Kalam ba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
117	Thange	Purchase of matresses for ECDE kids	500,000		0	Not started
118	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,	2,500,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin				
119	Thange	ECDE Classes At Thange - Construction of an additional classroom	1,500,000		0	Not started
120	Thange	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
121	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		0	Ongoing
122	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		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
123	Tulimani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
124	Ukia	Kavani ECDE -Construction of 1 class and office	2,000,000		0	Not started
125	Ukia	Kikongooni ECDE - Construction of 1class and Office	2,000,000		0	Not started
126	Ukia	Iiuni ECDE -Construction of 1class and Office	2,000,000		0	Not started
127	Ukia	Matindini CTTI - Construction of toilet and electrification	1,500,000		0	Not started
128	Ukia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
129	Waia/Kak o	Construction of Nduluku VTC dinning Hall - Construction of a dinning hall	5,000,000		0	Not started
130	Waia/Kak o	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		0	Not started
131	Waia/Kak o	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs	4,250,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorpt ion Rate (%)	Status
		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				
132	Waia/Kako	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
133	Wote/Nziumu	Construction of Kitikyumu ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,400,000		0	Not started
134	Wote/Nziumu	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks	1,500,000		0	Not started
135	Wote/Nziumu	Youth Empowerment - Ujuzi Teke teke	1,000,000	1,000,000	100	Ongoing
136	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	3,600,000		0	Not started

S/N o	Ward	Expenditure item	FY 2025/26 Supplementary Budget	Expenditure As at 31 st December 2025	Absorp tion Rate (%)	Status
		and Branding, Publicity and Signwriting				
137	Mavindini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
138	Muvau/Ki kuumini	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000		0	Not started
139	Muvau/Ki kuumini	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000		0	Not started
140	Muvau/Ki kuumini	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000		0	Not started
141	Muvau/Ki kuumini	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000		0	Not started
142	Muvau/Ki kuumini	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000		0	Not started
143	Muvau/Ki kuumini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing

4.7.2. Non-financial performance for the period

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

Table 40: ICT, Education and Internship Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
Early Childhood Development Education	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centers	No. of ECDE centers with newly constructed classroom(s)	60	0	-60
	ECDE school feeding programme	Early Childhood Development Education	ECDE learners under feeding programme	No. of ECDE learners under school feeding programme	894	0	-894
	ECDE Capitation	Early Childhood Development Education	ECDE learners under ECDE capitation	No. of ECDE learners under ECDE capitation	40,000	0	-40,000
County Bursary and Scholarship	County Bursary and Scholarship	Support to Education	Students supported with bursary	No. of bursary beneficiaries	3,000	0	-3000
		Support to Education	Continuing students supported through scholarships	No. of continuing students supported through scholarships.	529	373	-156
Vocational Training	Infrastructural development	Vocational training	CTTIs Rehabilitated and equipped	No. of CTTIs rehabilitated and equipped;	17	0	-17
	CTTI Capitation	Vocational training	Trainees benefiting from capitation	No. of trainees under capitation	5,000	0	-5000
	2jiajiri programme	Vocational training	Youth trained to gain skills for employability	No. of youth trained to gain skills for employability	900	900	0
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteeris	Interns recruited	No. of interns under intrenship	90	104	14

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
		m		programme			
Information and Communication Technology	ICT Infrastructure Development	ICT	Community information centres established	No. of new community information centres established	1	0	-1

4.7.3. Challenges and Recommendations

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

1. Delays in Procurement Processes:

Challenges in the procurement process delayed the commencement of development projects, contributing to zero absorption under the development budget during the quarter.

2. Inadequate Budgetary Provisions:

Certain sub-sectors, notably the Library Services, lacked allocations for essential activities such as officer facilitation and maintenance. This hindered smooth implementation of planned operations. Several projects were inadequately budgeted for, leading to the need for subsequent budget reallocations. This not only delayed project execution but also created inconsistencies in implementation timelines and financial reporting.

3. Understaffing

Vocational Training Centres (VTCs) continue to experience staff shortages, limiting the department's ability to effectively deliver training, supervision, and monitoring services.

Recommendations

To enhance performance and ensure effective implementation of departmental programmes in subsequent quarters, the following measures are recommended:

1. Streamline Procurement Processes:

Fast-track procurement procedures while ensuring compliance with the Public Procurement and Asset Disposal Act to avoid implementation delays.

2. Strengthen Budgetary Planning:

Adopt realistic costing of projects during the budgeting process to minimize under-budgeting and eliminate the need for frequent budget reallocations. This will enhance predictability and project continuity. Modernization of library services in line with the county's education objectives.

3. Staff rationalization

Address the staffing gaps in Vocational Training Centres and other educational institutions to strengthen capacity, improve training quality, and enhance institutional management.

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

4.8.1. Financial Performance Summary

In the first half of FY 2025/26, the department spent a total of Ksh 48,468,795 against a budget of Ksh. 329,628,894 translating to an absorption rate of 15 percent. The absorption rate for recurrent was 20 percent while for development was one percent. The total departmental expenditure comprised 41 percent for Operations and Maintenance, 3 percent for Development and 56 percent for Personnel Emoluments in the first half of FY 2025/26.

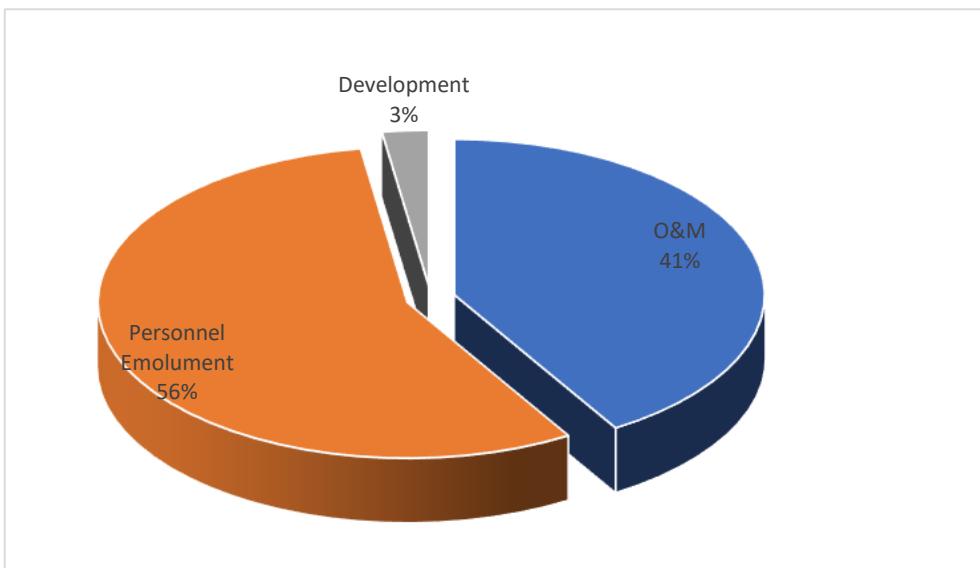


Figure 16: Expenditure absorption for Gender Department

Expenditure by Economic Classification

The overall performance in the first half of FY 2025/26 increased by one percent compared to same period in FY 2024/25. The table below shows a comparative performance of expenditures per economic classification.

Table 41: Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary Budget Estimates	Expenditure as at 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)
Salaries	51,966,026	25,983,013	50	54,564,327	27,275,955	50
O&M	90,458,308	5,620,933	6	178,174,276	20,020,709	11
Recurrent	142,424,334	31,603,946	22	232,738,604	47,296,664	20
Development	149,165,453	8,454,300	6	96,890,290	1,172,131	1
Total	291,589,787	40,058,246	14	329,628,894	48,468,795	15

Expenditure by Programme and Sub-programme

In the first six months of FY 2025/26, the General administration and planning incurred the highest expenditure at Ksh 27,659,751 followed by Youth Empowerment at Ksh 9,109,420.00 and Sport Development at Ksh 5,870,265.00. A detailed analysis of the expenditure is provided in table 42 below;

Table 42: Expenditure by Programme and Sub-Programme

Programme	Sub-Programme	FY 2025/26 Revised Budget Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General administration & planning	SP1. 1 General administration & planning	76051247.4	1,000,000	27,659,751	0	36	0
Programme 2: Gender & Social Development	SP2. 1 Gender & Social Development	34,856,857	54,875,667	5,355,027	474,330.65	15	1
Programme 3: Youth Empowerment	SP3. 1 Youth Empowerment	42,225,654	13,704,399	8,709,620	399,800	21	3
Programme 4: Sport Development	SP4. 1 Sport Development	79,604,846	27,310,224	5,572,265	298,000	7	1
Total		233,738,604	95,890,290	47,296,664	1,172,130.65	20	1

Recurrent Budget Performance

The total recurrent expenditure for the first six months of FY 2025/26 was Ksh. 47,296,663.85 against a budget of Ksh. 232,738,603.75, translating to a 20 percent absorption rate. The highest expenditure was incurred under Salaries and Wages at Ksh. 27,275,954.50, followed by Coordination of Sports activities at devolved units and Coordination of Youth activities at devolved units at Ksh. 2,615,740 and Ksh. 2,072,440 respectively. The detailed analysis of the expenditure is provided in the table below;

Table 43: Department of Department of Gender Recurrent Expenditure Performance.

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
1.	Salaries And Wages	54,564,327.40	27,275,954.50	50
2.	Coordination of Sports activities at devolved units	6,226,823.00	2,615,740.00	42
3.	Coordination of Youth activities at devolved units	6,168,360.00	2,072,440.00	34

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
4.	Huduma Mashinani	6,500,000.00	1,950,000.00	30
5.	Sport Development programme	9,000,000.00	1,593,200.00	18
6.	KYISA Games- facilitating activities for county teams in KYISA games	3,021,830.30	1,522,844.85	50
7.	Support to Vulnerable groups (OVCs/PWDs/Elderly/GBV)	3,283,085.00	1,488,800.00	45
8.	Youth Empowerment Programme	3,018,130.00	1,433,750.00	48
9.	Refined Fuels, Oils & Lubricants	4,522,246.00	1,422,246.00	31
10.	Maintenance motor vehicles	3,608,821.00	885,192.75	25
11.	MCEF (Tetheka Fund) - Administration Costs	1,600,000.00	800,000.00	50
12.	Makueni County Empowerment Fund	6,000,000.00	789,700.00	13
13.	Coordination of Gender and social services activities at devolved units	1,500,000.00	749,500.00	50
14.	Financial Reporting	1,360,553.00	487,300.00	36
15.	Daily Subsistence Allowance	1,100,000.00	446,300.00	41
16.	Hospitality-Catering Services	1,300,000.00	429,750.00	33
17.	Training Expenses	700,000.00	310,000.00	44
18.	Office & General Supplies-stationery	700,000.00	285,985.75	41
19.	Makueni Youth Apprenticeship Programme	500,000.00	250,000.00	50
20.	Partnership and linkages	400,000.00	200,000.00	50
21.	Performance Contracting	500,000.00	122,760.00	25
22.	Budget implementation Committee	400,000.00	69,200.00	17
23.	Computer &Computer Accessories	400,000.00	47,000.00	12
24.	Domestic Travel Costs	400,000.00	37,800.00	9
25.	Membership Fees, Dues and Subscriptions to Professional Bodies	50,000.00	11,200.00	22
26.	Telephone, Telex, Facsimile & mobile phone services	210,000.00	-	0
27.	Courier & Postal Services	30,000.00	-	0
28.	Publishing & printing Services	200,000.00	-	0
29.	Advertising, Publicity Campaigns & Awareness	200,000.00	-	0
30.	Office & General Supplies-Sanitary	100,000.00	-	0
31.	Planning, Budget, Statistics and Indicator Tracking	405,300.00	-	0
32.	Youth Empowerment Programme-MIS	800,000.00	-	0
33.	Launch of MCEF	5,000,000.00	-	0
34.	Coordination of Makueni county youth sector working groups	600,000.00	-	0
35.	Maintenance of a fitness centre	200,000.00	-	0
36.	Maintenance of Office Equipment	200,000.00	-	0
37.	Purchase of office furniture	300,000.00	-	0
38.	Emali Mulala - Makueni Child Protection Centre	653,086.45	-	0
39.	KYISA Games	19,000,000.00	-	0
40.	Pwd empowerment support programme	1,000,000.00	-	0
41.	Ultra poor graduation model	1,953,500.00	-	0
42.	Gender based violence Mitigation Programme	2,000,000.00	-	0
43.	Youth Empowerment-Makueni youth fair)	2,000,000.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
44.	Youth empowerment-Boda Boda support programme	3,000,000.00	-	0
45.	Supa Cup	7,000,000.00	-	0
46.	Emali/Mulala - Sports Development - Ligi Mashinani	2,000,000.00	-	0
47.	Emali/Mulala - PWD Economic empowerment program -Income generating activities for mapped PWDs	500,000.00	-	0
48.	Emali/Mulala - Training and issuance of driving licenses-Tractor operators	300,000.00	-	0
49.	Ilima - Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium	1,500,000.00	-	0
50.	Ivingoni/ Nzambani -Ligi Mashinani, men, women and youth groups empowerment	1,500,000.00	-	0
51.	Kalawa - Ligi Mashinani	1,500,000.00	-	0
52.	Kalawa - PWDS Sports development	500,000.00	-	0
53.	Kasikeu - Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000.00	-	0
54.	Kathonzweni - Support to organised Youth Group Programme	300,000.00	-	0
55.	Kathonzweni - Youth Sports development	1,000,000.00	-	0
56.	Kathonzweni - UPG Programme. (PLWD Households)	350,000.00	-	0
57.	Kee - Youth empowerment -Ligi Mashinani (all sports, creative arts, paralympics)	1,000,000.00	-	0
58.	Kee - Youth empowerment -Driving course	700,000.00	-	0
59.	Kee - Youth empowerment -Computer training	300,000.00	-	0
60.	Kiimakiu/Kalanzoni - Ligi Mashinani -sports development	1,000,000.00	-	0
61.	Kiimakiu/Kalanzoni - First edition of marathon	500,000.00	-	0
62.	Kiimakiu/Kalanzoni - PWD mapping -mapping and registration	500,000.00	-	0
63.	Kikumbulyu North - Ajira kwa vijana -Ajira kwa vijana	2,000,000.00	-	0
64.	Kikumbulyu North - Ligi Mashinani - Ligi Mashinani	1,000,000.00	-	0
65.	Kikumbulyu South - Ligi Mashinani - Support teams with playing kits (uniforms and balls) , Support to youth groups and Support to ward leagues	3,000,000.00	-	0
66.	Kikumbulyu South - facilitation to the issuance of IDs and Birth certificates	330,000.00	-	0
67.	Kilungu - Ligi mashinani and awards- Awards, Health cover (first aid kit), Training of Coaches and Refs,Purchase of Uniforms for the	2,000,000.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
	clubs and Introduction of Indoor games and Athletics			
68.	Kilungu - PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	1,000,000.00	-	0
69.	Kisau/Kiteta - Ligi-Mashinani	1,000,000.00	-	0
70.	Kitise/Kithuki - Sports Development - Ligi Mashinani	1,000,000.00	-	0
71.	Kitise/Kithuki Sports Development - Ward Tournament	500,000.00	-	0
72.	Kitise/Kithuki - Pwd support - Mapping and assessment of pwds	500,000.00	-	0
73.	Makindu - PWDS support -Provision of chicks & beehives- poultry & Apiculture	1,300,000.00	-	0
74.	Makindu - Ligi Mashinani - Facilitation of sports through cash awards and equipment	1,500,000.00	-	0
75.	Makindu - Ajira kwa vijana - Employment of casuals for five days to do meter drains and drainage unblocking across the ward	2,000,000.00	-	0
76.	Masongaleni - Sports and Ligi Mashinani	1,000,000.00	-	0
77.	Masongaleni - Training and issuance of driving liscences	1,000,000.00	-	0
78.	Mbitini - Enhance support of youth activities through Ligi Mashinani	1,000,000.00	-	0
79.	Mbitini - Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000.00	-	0
80.	Mbitini - Group training and Empowerment	200,000.00	-	0
81.	Mbitini - Issuance of birth certificates -Issuance of birth certificates across the ward	200,000.00	-	0
82.	Mbooni - Sports Development Programme -Support sport activities in the ward	1,000,000.00	-	0
83.	Mbooni - PWD Empowerment programme -Registration of PWDS in the ward	500,000.00	-	0
84.	Mtito Andei - Youth Empowerment Mashinani-Sports development - Ligi Mashinani	1,000,000.00	-	0
85.	Mukaa sports development programme (Ligi Mashinani) - Purchase of sport items, cash awards and training of coaches	1,000,000.00	-	0
86.	Nguu/Masumba support to the elderly through issuance of blankets	300,000.00	-	0
87.	Nguu Masumba -Ajira kwa vijana - Metre drains on ward roads	1,000,000.00	-	0
88.	Nguu Masumba - Sports development Ligi Mashinani	1,700,000.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
89.	Nguumo - Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000.00	-	0
90.	Nguumo - Ajira Kwa Vijana	1,000,000.00	-	0
91.	Nzakika- Sports development - Support to teams in sporting leagues and marathon	1,000,000.00	-	0
92.	Thange - Sports Development -Ligi Mashinani	1,500,000.00	-	0
93.	Thange - Social Support to women	200,000.00	-	0
94.	Tulimani - Support to Youth Groups	1,000,000.00	-	0
95.	Tulimani - Ligi Mashinani and Sports development programme	2,000,000.00	-	0
96.	Ukia - Ligi Mashinani/Paralympic - Ligi Mashinani Support and Paralympic program	1,000,000.00	-	0
97.	Waia kako- Ligi Mashinani -Ligi Mashinani	1,500,000.00	-	0
98.	Wote/Nziu - Ajira Kwa vijana - Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time	2,000,000.00	-	0
99.	Wote/Nziu - Ligi Mashinani – purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000.00	-	0
100.	Wote/Nziu - PWD empowerment - Seed capital for business start-ups for organized groups and also mapping	1,500,000.00	-	0
101.	Mavindini - Sports -Supply of sports gear and Award of cash prizes	2,000,000.00	-	0
102.	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	1,000,000.00	-	0
103.	Kithungo/ Kitundu - Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000.00	-	0
104.	Kithungo/Kitundu PWDs Mapping	500,000.00	-	0
105.	Ilima - PWD Mapping, Registration and Census	25,978.00	-	0
106.	Kalawa - PWD Mapping, Registration and Census	132,800.00	-	0
107.	Kalawa - PWD Mapping, Registration and Census	112,500.00	-	0
108.	Kathonzweni - PWD Mapping, Registration and Census	28,500.00	-	0
109.	Kee - Ujuzi TekeTeke	104,210.00	-	0
110.	Kee - PWD Mapping, Registration and Census	30,500.00	-	0
111.	Kikumbulyu North - PWD Mapping, Registration and Census	30,500.00	-	0
112.	Kikumbulyu North - Youth Empowerment and Sports Development	19,580.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
113.	Kikumbulyu South - Youth Empowerment and sports development	42,254.00	-	0
114.	Kikuumini Muvau - PWD Mapping, Registration and Census	28,500.00	-	0
115.	Kilungu - PWD Mapping, Registration and Census	29,500.00	-	0
116.	Kitise/ Kithuki - PWD Mapping, Registration and Census	30,500.00	-	0
117.	Makiindu - PWD Mapping, Registration and Census	30,500.00	-	0
118.	Masongaleni - PWD Mapping, Registration and Census	29,700.00	-	0
119.	Nguu/Masumba - PWD Mapping, Registration and Census	29,500.00	-	0
120.	Nguumo - PWD Mapping, Registration and Census	32,500.00	-	0
121.	Tulimani - Youth empowerment programme	69,600.00	-	0
122.	Tulimani - Social Groups development programme	41,340.00	-	0
123.	Wote/Nziu - Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360.00	-	0
124.	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	90,757.20	-	0
125.	Mbooni - Sports development programme and levelling of Kyangoma stadium	96,192.40	-	0
126.	Ilima - Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150.00	-	0
127.	Kikumbulyu South - Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k	600,000.00	-	0
128.	Kikumbulyu South - Team cash support	360,000.00	-	0
129.	Kikumbulyu North - Sports and Youth development- Ujuzi teketeke	700,000.00	-	0
130.	Nguu/Masumba - 'Youth Development through empowerment- Ujuzi teketeke'	300,000.00	-	0
131.	Ilima - PWD mapping, Registration and Census	500,000.00	-	0
132.	Kathonzweni - Youth Economic Empowerment (Ujuzi Teke Teke)	93,280.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate(%)
133.	Mavindini - Mapping, Registration and census of PWDs	323,500.00	-	0
134.	Ilima - Sports development – Ward Tournament	700,000.00	-	0
135.	Kitise/Kithuki - Youth Empowerment- Ujuzi Teke Teke	179,840.00	-	0
136.	Thange - Ujuzi Teketeke	200,000.00	-	0
137.	Ivingoni - Youth Economic Training	1,000,000.00	-	0

Development Budget Performance

In the first half of FY 2025/26, the total development expenditure for the department was Ksh. 1,172,130.65 against a budget of Ksh. 96,890,290.40 translating to one percent absorption rate. The detailed analysis is provided in table 44 below.

Table 44: Department of Gender Development Expenditure and Project Status

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
1	All wards	Youth empowerment programme	188,000		0	Comple te
2	All wards	Sport Development	517,011		0	Comple te
3	All wards	Gender Based Violence programmes	47,225		0	Comple te
4	Emali/Mulala	Makueni Child Protection Centre	3,787,058		0	Not started
5	Emali/Mulala	Upgrading mulala play ground	157,623		0	Comple te
6	All wards	KYISA Games- facilitating activities for county teams in KYISA games	419,580	298,000	71	Comple te
7	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization	19,692		0	Comple te
8	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	414,785		0	Comple te
9	All wards	Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)	2,289,539		0	Not started
10	Mbitini	Mbeletu playground	3,500,000		0	Comple te
11	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and	1,000,000		0	Not started

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
		Chairs Ksh.500,000.00				
12	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)	2,000,000		0	Not started
13	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000		0	Not started
14	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172		0	Not started
15	Thange	Support to groups (Public address systems)	1,000,000		0	Not started
16	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027		0	Complete
17	Kisau/Kiteta	Construction of Ngoni Bodaboda shade	100,899		0	Not started
18	Kithungo/Kitund u	Levelling of Kusyongali playground	34,554		0	Complete
19	Kitise/ Kithuki	Construction of public dias (Jukwaa) at Kitise Market	81,011		0	Complete
20	Nguumo	Gender and social services- PWD-Assistive devices, assessment and registration	140,140		0	Complete
21	Thange	Construction of Boda boda Shed- Kyaani	48,050		0	Complete
22	Wote/Nziu	Completion of Kitikyumu playground	12,332		0	Complete
23	Mbitini	Mbeletu playground -Levelling and protection works	1,362,079		0	Complete
24	Mbitini	Purchase of chairs and Tents	159,468		0	Complete
25	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	193,182		0	Complete
26	Kisau/Kiteta	Kiteta Playground	99,923		0	Complete
27	Kikumbulyu South	Support to Groups with Gas cylinders	21,671		0	Complete
28	Masongaleni	Purchase of Tents	106,390		0	Complete
29	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	33,676		0	Complete
30	Kee	Tents and chairs- For SHGs	24,029		0	Complete
31	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	56,346		0	Complete
32	Kikumbulyu South	Plastic chairs for FBOs	25,445		0	Complete
33	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000		0	Ongoing
34	Kithungo/Kitund	Support to registered groups(75,600		0	Complete

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
	u	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				te
35	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		0	Comple te
36	Ukia	Kwa Kamoli talent center- Construction of a modern talent center and equipping	48,152		0	Comple te
37	Nzaui/Kilili/Kala mba	Tents and Chairs to five groups	1,206,250		0	Comple te
38	Emali/Mulala	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	500,000		0	Comple te
39	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teke Teke)	315,849		0	Comple te
40	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 Ksh. 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	Comple te
41	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	300,000		0	Comple te
42	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		0	Comple te
43	Kitise/ Kithuki	Rehabilitation of Kitise Market public dias	999,700		0	Comple te
44	Kitise/ Kithuki	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport	200,000	199,900	100	Comple te

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
		fund and development of sports development proposals				
45	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	99,020		0	Comple te
46	Nguu/Masumba	‘Youth Development through empowerment-Ujuzi teketeke’	103,850		0	Comple te
47	Nzaui/Kilili/Kala mba	Support to Youth Groups	850,000		0	Comple te
48	Thange	Social support-purchase of mattresses and blankets	19,648		0	Comple te
49	Thange	Ujuzi Tekete	800,000		0	Comple te
50	Tulimani	Youth empowerment- Licensing	173,636		0	Comple te
51	Emali/Mulala	Boda-boda Shades	500,000		0	Ongoin g
52	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850		0	Comple te
53	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	8,498		0	Comple te
54	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Ongoin g
55	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Ongoin g
56	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
57	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	400,000		0	Comple te
58	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,878		0	Comple te
59	Kee	Youth Empowerment Programme-Issuance of Driving licenses	122,000		0	Comple te
60	KiimaKiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
61	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
62	Kikumbulyu South	Support to elderly	482,500		0	Ongoin g
63	Muvau/Kikuumi ni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,502		0	Comple te
64	Kithungo/Kitund	PWD support-Assistive	482,500		0	Ongoin

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
	u	Devices - Support PWDs with assorted assistive devices				g
65	Kitise/ Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,744		0	Comple te
66	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
67	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,985		0	Comple te
68	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
69	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	5,573		0	Comple te
70	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	474,331	98	Ongoin g
71	Ukia	PWD support-assistive Devices-support PWDs with assorted assistive devices	7,705		0	Comple te
72	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500		0	Comple te
73	Kilungu	Youth empowerment (Training and licensing of Boda Boda Riders and car driving)	1,400,000		0	Comple te
74	Ilima	Boda boda training and licensing	190,000		0	Comple te
75	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	7,520		0	Comple te
76	Ilima	Sports development – Ward Tournament	300,000		0	Comple te
77	Kitise/ Kithuki	Youth Empowerment- Ujuzi Teke Teke	800,000		0	Comple te
78	Emali/Mulala	Purchase of public address system	7,558		0	Comple te
79	Emali/Mulala	Emali mechanics support program	500,000		0	Comple te
80	Kikumbulyu South	Support to Groups- catering Ksh. 500,000 and Tents and Chairs Ksh. 500,000	1,384,879		0	Not started
81	Masongaleni	Purchase of blankets-Heavy duty	115,608		0	Not started
82	Nzaui/Kilili/Kala mba	Support to Women Groups	454,260		0	Not started
83	Nzaui/Kilili/Kala mba	Purchase of two PA System (@ Ksh. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000		0	Not started
84	Tulimani	Birth and Death certificate registration	267,983		0	Comple te

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
85	Wote/Nziu	Sports Development Programmes	350,000		0	Complete
86	Emali/Mulala	Purchase of Chairs and Tents	1,000,000		0	Not started
87	Ilima	fuel for Levelling of Isoya playground (using county machinery)	500,000		0	Not started
88	Ivingoni/Nzambani	Makutano talent centre - Terraces	3,000,000		0	Not started
89	Kalawa	Construction of a toilet at Kalawa play grounds	500,000		0	Not started
90	Kalawa	Leveling of playgrounds fuel for County machines	500,000		0	Not started
91	Kasikeu	Support to Organized group(Women and Elderly) - Provision of Chairs and tents	2,000,000		0	Not started
92	Kasikeu	Support for PWDs and OVCs - Provision of assistive devices	500,000		0	Not started
93	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)	600,000		0	Not started
94	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000		0	Not started
95	Kiimakiu/Kalanzoni	Levelling of Kiima Kiu Play ground	1,000,000		0	Not started
96	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		0	Not started
97	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs	1,000,000		0	Not started
98	Kikumbulyu South	PWD assistive device	500,000		0	Not started
99	Kikumbulyu South	Support to the elderly (Blankets and mattresses)	1,000,000		0	Not started
100	Kikumbulyu South	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	400,000		0	Not started
101	Kilungu	Purchase of 14 no of 100 brabbed Tents and Chairs	3,500,000		0	Not started
102	Masongaleni	Support social empowerment economic programs - tents and chairs to groups	1,000,000		0	Not started

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31 st December 2025	Absorpti on Rate (%)	Project Status
103	Masongaleni	Purchase of plastic chairs for churches	900,000		0	Not started
104	Mbitini	Levelling of Mbeletu play ground-Drainage works and access culverts	800,000		0	Not started
105	Mbitini	Levelling of Mutyambua Primary school playground and construction of protection works	2,000,000		0	Not started
106	Mbitini	Vulueni play ground-Levelling and Construction of protection works	2,000,000		0	Not started
107	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	500,000		0	Not started
108	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000		0	Not started
109	Mbitini	Tents and chairs	1,000,000		0	Not started
110	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 - basket ball pitch, stone pitching, construction of podium and toilets and greening	2,000,000		0	Not started
111	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members	1,000,000		0	Not started
112	Mtito Andei	Support to organized groups- Purchase of tents and Chair	2,500,000		0	Not started
113	Mtito Andei	Support to groups-Catering and Tents and Chairs and hire of NYS machines	100,000		0	Not started
114	Mtito Andei	Youth Empeworment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000		0	Not started
115	Nguu/Masumba	Vololo Playground	3,000,000		0	Not started
116	Nzaui/Kilili/Kala mba	Purchase of tents and chairs to groups	3,005,000		0	Not started
117	Nzaui/Kilili/Kala mba	PWD support - Start-up capital	500,000		0	Not started
118	Thange	Purchase of chairs for churches in the ward	1,213,700		0	Not started
119	Thange	PWDs Support -PWDs Devices,matresses ,blankets And food stuff	1,500,000		0	Not started
120	Ukia	Kaumoni DEB -Levelling of	1,000,000		0	Not

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
		field and fencing				started
121	Ukia	Kwa kamoli Talent Centre - Construction of Toilet	1,000,000		0	Not started
122	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in wote sub ward	1,500,000		0	Not started
123	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		0	Not started
124	Mavindini	Mavindini Playground - Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000		0	Not started
125	Mavindini	PWD -Provision of PWD assistive devices	700,000		0	Not started
126	Ilima	purchase of six 100 seater tents and seats (all branded) for six self help groups	1,500,000		0	Not started
127	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 Muвая SHG and Kaliani Welfare SHG	1,500,000		0	Not started
128	Tulimani	Widows Empowerment through the UPG model	300,000		0	Not started
129	Kako/Waia	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiyukilya Kwa Aka Nduluku CBO) and 223 Chairs	636,049		0	Not started
130	Ukia	Purchase of 200 pcs high quality plastic Chairs to organised groups	238,504		0	Not started

4.8.2. Non-Financial Performance

During the first half of FY 2025/26, a total of 239 persons with disabilities (PWDs) were supported through the provision of assorted assistive devices. In line with efforts to enhance sports development and nurture talents, one playground was completed, while support for ward-level sporting activities under the Ligi Mashinani programme is currently ongoing. The government also reached 8,724 community members through the ongoing Huduma Manishani Programme. The analysis of the non-financial performance is provided in the table below.

Table 45: 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 as at 31 st December, 2025	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	0	-115	Procurement of various items in progress
	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 issued assistive devices in partnership with hope mobility.
	Ultra-poor graduation programme	Gender	Households supported under ultra-poor graduation programme	No. of households supported through Ultra-poor graduation programme	165	0	-165	The programme is aimed at graduating extreme poor household. Not implemented, it's at cabinet paper/Ministerial paper preparation level
	Gender based violence	Gender	Reduction in GBV cases	% reduction in reported GBV cases	20	0	-20	

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 31 st December, 2025	Variance	
Sport development	Infrastructural development	Sports	Upgrading of sporting infrastructure	No. of play fields developed	14	1	-13	Mbeletu playground done to completion. Other playgrounds are at different stages including procurement, requisition level and development of bills of quantities.
		Sports	Talent centres developed	No. of talents centres developed	2	0	-2	At bills of quantities development stage.
	Sports activities	Sports	Sport league games supported to nurture talents and promote sports development	No. of leagues supported	4	0	-4	Support to sporting activities at ward level ' <i>ligi mashinani</i> ' is in progress.
Youth empowerment	Support to youth groups	Youth	Youth groups supported to start income generating activities	No. of youth groups supported to start income generating activities	7	0	-7	At ministerial paper preparation level
	Youth fair	Youth	Youth innovators engaged during exhibitions	No. of youth innovators participating during exhibitions	125	0	-125	At cabinet paper preparation level
	Bodaboda support	Youth	Boda-boda support	No. of bodaboda operators supported	600	0	-600	At cabinet paper preparation level

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 31 st December, 2025	Variance	
	Ajira Kwa vijana	Youth	Youth engaged in casual labour	No. of youth engaged in casual labour for income generation	1,000	0	-1,000	At cabinet/Ministerial paper preparation level
	Skill enhancement	Youth	Youth empowered through motor-vehicle driving and motorcycle riding training	No. of beneficiaries trained and issued with licenses	45	0	-45	The programme is at procurement stage

4.8.3. Emerging Issues, Challenges and Recommendations

a). Emerging issues

1. Youth Substance Abuse and Social Challenges:

Substance abuse among youth contributes to social instability, including crime, family disruption, and gender-based violence. Implementing targeted prevention, rehabilitation, and empowerment programmes for youth is a priority.

2. Gender-based violence, including domestic violence, physical abuse, sexual harassment, and defilement, continues to be a significant emerging issue

3. Youth unemployment is a growing concern in the County, with many young people lacking access to formal employment opportunities. High levels of unemployment among youth increase the risk of social vices, substance abuse, and marginalization, and limit their contribution to the County's socio-economic development.

b). Challenges

Over the period, the department faced the following challenges,

- 1) **Delayed disbursement of funds from the national treasury;** Late transfers from the National Government hindered the timely start of programs, projects, and the settlement of pending bills
- 2) **Budget Constraints:** Inadequate budget allocations resulted in the non-implementation of several key programmes and projects, many of which are essential for achieving the department's core objectives and improving service delivery.
- 3) **Inadequate staff:** The department faced persistent staffing shortages due to budgetary ceilings on staff emoluments. Additionally, natural attrition, inadequate succession planning, and limited investment in staff capacity building further weakened the efficiency and effectiveness of service delivery.
- 4) **Facilitation challenges:** The department lacks a designated vehicle, which has hindered the timely provision of rescue services for Gender-Based Violence (GBV) cases and affected the ability to undertake field activities
- 5) **Increased needy cases reported.** There is an increased number of needy and vulnerable cases reported, far exceeding the available budget.

c). Recommendations

1. **Increase Budgetary Allocation:** Prioritize enhanced funding for critical social protection programs, especially those targeting PWDs, OVCs, and the elderly.
2. **Strengthen Public Private Partnerships:** Promote collaboration with private sectors and non-state actors to bridge resource gaps and leverage technical expertise.
3. **Procure departmental vehicle:** This will provide gender-based rescue operations, follow-up interventions and strengthen fieldwork
4. **Invest in continuous capacity building of the staff:** Allocate resources and develop structured training programs to regularly upskill staff in emerging technologies, education trends, and project management practices
5. **Develop and implement a staff exit and succession strategy:** Establish a formal staff exit and succession planning framework to proactively address staffing gaps resulting from retirement, transfers, or resignations. This will ensure service continuity and retention of institutional knowledge.
6. **Mainstream Gender and Disability in All Programs:** Ensure every project or initiative includes a gender and disability inclusion component.

4.9. Department of Health Services

4.9.1. Financial Performance Summary

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

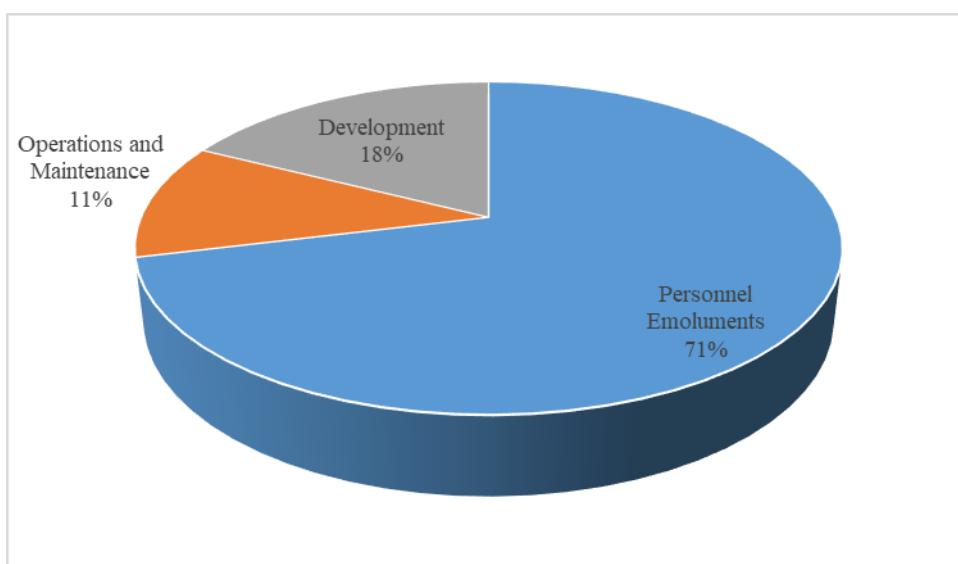


Figure 17: Second quarter; Department of Health Services Expenditure per Economic Classification

Expenditure by economic classification

The overall departmental absorption rate decreased by four percent, dropping from 45 percent in FY 2024/25 to 41 percent in FY 2025/26. In FY 2025/26, recurrent expenditure achieved a 46 percent absorption rate, reflecting a two percent decline from the 48 percent recorded in FY 2024/25. Furthermore, the department reported absorption rates of 50 percent for personnel emoluments, 31 percent for operations and maintenance, and 27 percent for development expenditure.

Table 46:Expenditure By Economic Classification

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

Expenditure by programme and sub programme

General Administration and Planning programme achieved the highest absorption rate with recurrent expenditure recording 51 percent while development absorption remained low at 29 percent. Curative Health Care Services, recurrent absorption was also low at 24 percent, reflecting slow utilization of operational funds. However, development absorption improved to 36 percent, indicating some progress in infrastructure or equipment-related activities within the program. Preventive and Promotive Health Care Services exhibited very low absorption rates for both recurrent (7 percent) and development (0.0042 percent) expenditures.

Table 47; Expenditure by programme and sub programme

Programme	Sub-Programme	FY 2025/26 supplementary Budget(1) Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. 1 General administration & planning	2,642,506,727	1,028,292,205	1,354,689,497	302,675,301	51	29
Curative health care services	SP2. 1 :Curative health care services	353,401,785	13,600,962	85,896,473	4,947,421	24	36
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	9,274,021	500,000	7	0
Sub Total		3,137,161,645	1,160,822,661	1,449,859,991	308,122,722	46	27

Recurrent Budget Performance

The department recorded a recurrent expenditure of Ksh 1,449,859,990 against a budget of Ksh 4,297,984,306, which is equivalent to 46 percent absorption rate. The highest expenditure within the recurrent budget was for salaries and wages, amounting to Ksh 1,251,023,730.60. The second highest expenditure of Ksh 77,568,290 was incurred for Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies). The lowest expenditure of Ksh 44,520.00 was incurred on payment of Water and Sewerage services.

Table 48: Health Department; Recurrent Expenditure for the period 1st July-31st December 2025

S/No.	Vote line Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 31st Dec 2025	Absorption Rate (%)
1	Salaries & Wages	2,502,049,461	1,251,023,731	50
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)	310,000,000	77,568,290	25
3	Community Health strategy	108,853,133	54,000,000	50
4	Recurrent Financing of Healthcare	17,520,000	11,663,420	67
5	Rural Health Facilities Financing	31,461,990	11,334,660	36
6	Electricity	23,061,804	10,871,835	47
7	Public Health	18,000,000	8,601,938	48
8	Refined Fuels & Lubricants	11,000,000	4,665,667	42
9	Universal Health Care-Launch of Mutula Care	5,000,000	3,412,300	68
10	Reproductive Health-Family planning	5,750,000	1,782,730	31
11	Community Medical Support and Outreach	5,000,000	1,775,650	36
12	Primary health care	9,233,472	1,619,480	18
13	Daily Subsistence Allowance	3,600,000	1,355,140	38
14	Maintenance Expenses-Motor Vehicles	10,000,000	1,043,999	10
15	Development of AWP	2,000,000	1,019,200	51
16	Catering Services(Receptions, Accommodation, drinks	3,000,000	975,805	33
17	Travel Costs	2,100,000	900,855	43
18	Post basic training	2,200,000	827,654	38
19	Maintenance of Plant, Machinery and Equipment	10,000,000	810,000	8
20	Promotion of county health laboratory services	10,000,000	664,917	7
21	County Ambulance Services/Maintenance	11,000,000	558,763	5
22	Medical Bills	2,500,000	547,076	22
23	County supportive supervision, Commodity Audit	2,000,000	522,400	26
24	Psychosocial counselling and Well being	3,000,000	520,700	17
25	Publishing & printing Services	6,000,000	482,700	8
26	Seminars,training and conferences	1,500,000	431,600	29
27	Supplies and accessories for Computers	750,000	357,561	48
28	General office Supplies-stationery	2,000,000	270,000	14
29	Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	98,000	49
30	HIV/TB Programme	2,000,000	55,400	3
31	Internet Connections	500,000	54,000	11
32	Water and Sewerage	250,000	44,520	18
33	Courier & Postal Services	50,000	-	0
34	Advertising, Awareness & Publicity Campaigns	300,000	-	0
35	Purchase of Bedding and Linen	1,000,000	-	0
36	Medical bills and surgical implants	1,024,932	-	0
37	Medical bills and surgical implants	272,776	-	0
38	Medical bills and surgical implants	66,302	-	0
39	Medical bills and surgical implants	133,000	-	0
40	Medical bills and surgical implants	543,595	-	0
41	Medical bills and surgical implants	391,180	-	0
42	Sanitary and Cleaning Materials/Equipment	800,000	-	0
43	Membership fees	250,000	-	0
44	Health Promotion and Awareness	1,000,000	-	0
45	Specialized implants	500,000	-	0
46	Health research and data management	2,000,000	-	0
47	Promotion of network of care services	1,000,000	-	0

S/No.	Vote line Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 31st Dec 2025	Absorption Rate (%)
48	Maintenance-Buildings-Non Residential	2,000,000	-	0
49	Purchase of Office Computers, printers & photocopiers	800,000	-	0
50	Planning, budgeting ,Monitoring and evaluation	2,000,000	-	0
51	Annual performance review	1,000,000	-	0
52	Maintenance of Computers, Software	500,000	-	0

Development Budget Performance

The development expenditure was Ksh 308,122,721.76 against a budget of Ksh 1,160,822,661.03 resulting to a 27 percent absorption rate. The Medical Health Services Fees - Facility Improvement fee (Cash collection) - Hospitals recorded the highest expenditure of Ksh 104,671,171.65 while Medical Bills and Implants recorded the lowest expenditure of Ksh 42,508.00.

Table 49: Department of Health Services Development Expenditure and Project Status

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
1	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	HQ	182,388,000	104,671,172	57	Ongoing
2	SHIF/SHA Reimbursements	HQ	167,612,000	101,992,105	61	Ongoing
3	Essential medicines and medical supplies-AIA	HQ	250,000,000	40,796,842	16	Ongoing
4	Conditional Grant - for COVID 19 Emergency response -	HQ	16,547,338	16,547,337	100	Ongoing
5	DANIDA – Matching grant for level 2 and 3 facilities	HQ	12,636,000	12,636,000	100	Complete
6	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	County wide	9,000,000	8,615,400	96	Ongoing
7	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and ICU expansion	HQ	4,380,529	3,666,985	84	Ongoing
8	Infrastructure improvement for Health Facilities-AIA	HQ	3,333,117	3,333,117	100	Complete
9	Purchase of medical Equipment	County wide	7,142,330	2,897,131	41	Ongoing
10	Completion & equipping of Mbooni isolation ward	Mbooni	17,401,436	2,315,404	13	Ongoing
11	Kathonzweni Health Centre -Construction and Equipping of Laboratory	Kathonzweni	2,112,185	1,963,955	93	Complete
12	Recruitment of casual staff (4 nurses) in health facilities within the Ward	Makindu	3,000,000	1,500,000	50	Ongoing
13	Kasunguni Dispensary-fencing and construction of an incinerator	Kee	1,398,900	1,398,480	100	Complete
14	Muua Dispensary -Equipping of a laboratory.	Kasikeu	1,000,000	984,983	98	Complete
15	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	Kisau/Kiteta	3,000,000	852,174	28	Ongoing

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
16	Mwaani Dispensary – construction of galley	Ilima	961,125	805,335	84	Complete
17	Hospital Bills and implants	Makindu	3,000,000	792,500	26	Ongoing
18	Primary Health Care	Emali/Mulala	1,000,000	500,000	50	Ongoing
19	Relief Fund -Hospital waiving of bills to the needy hospitalized	Kilungu	1,000,000	481,200	48	Ongoing
20	hospitals bills and implants	Nguumo	1,602,340	312,550	20	Ongoing
21	Nutrition Programme - matching grant	HQ	3,229,494	176,012	5	Ongoing
22	Medical Bills	Emali/Mulala	776,556	153,750	20	Ongoing
23	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	Kithungo Kitundu	191,075	120,000	63	Complete
24	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	Kikumbulyu South	500,000	120,000	24	Ongoing
25	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	Nguumo	2,707,175	120,000	4	Complete
26	Medical bills	Thange	131,445	90,020	68	Ongoing
27	Health implants to ward	Kikumbulyu North	896,710	71,790	8	Ongoing
28	Matiliku X-Ray and extension of the outpatient block	Nzaui/Killili/Kalamba	119,450	60,000	50	Complete
29	Medical bills	Mtito Andei	480,330	55,620	12	Ongoing
30	Medical Bills	Masongaleni	473,447	50,352	11	Ongoing
31	Medical Bills and Implants	Kitise/Kithuki	221,406	42,508	19	Complete
32	Mutungu Health centre - Medical Bills for the needy cases and PWDs	Kilungu	14,132	-	0	Complete
33	Feasibility and operationalization of Model Health Centers	HQ	16,850	-	0	Complete
34	Masumba Dispensary -Rehabilitation & renovation works	Nguu/Masumba	20,000	-	0	Complete
35	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	Ukia	21,704	-	0	Complete
36	Yikivuthi Dispensary -Tiling and Fencing	Masongaleni	22,500	-	0	Complete
37	Completion & equipping of Mbooni isolation ward	Mbooni	24,000	-	0	Ongoing
38	Upgrading of Kamuthini Dispensary(Completion of	Mukaa	29,542	-	0	Complete

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
	injection room and equipping of maternity)					
39	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	HQ	31,119	-	0	Complete
40	Upgrading of Mavindini Health center	Mavindini	34,681	-	0	Complete
41	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.	Kiima Kiu/Kalanzoni	70,240	-	0	Complete
42	Kyambeke Health Centre – upgrading of the facility	Ilima	118,868	-	0	Complete
43	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.	Kasikeu	201,301	-	0	Complete
44	Surgical Implants	Nzaui/Kilili/Kalamba	240,200	-	0	Ongoing
45	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	Kikumbulyu South	360,000	-	0	Ongoing
46	Medical Bills	Nguu/Masumba	392,353	-	0	Ongoing
47	Medical Bills and Implants	Kee	400,000	-	0	Ongoing
48	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	Kiimakiu/Kalanzoni	400,000	-	0	Ongoing
49	Medical Bills and Implants	Kee	400,000	-	0	Ongoing
50	Payings of medical Bills for patients in the ward	Kasikeu	417,934	-	0	Ongoing
51	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	Kikumbulyu South	438,406	-	0	Not started
52	Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary	Kathonzweni	481,888	-	0	Complete
53	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	Kasikeu	500,000	-	0	Not Started
54	Support of community health promoters mobility – purchase of bicycles	Masongaleni	500,000	-	0	Not started

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
55	Muthungue Dispensary -Electrification Of Muthungue	Thange	500,000	-	0	Not Started
56	Mobility Of CHPs -Supply of bicycles	Thange	500,000	-	0	Not started
57	Medical Bills	Kitise/ Kithuki	650,000	-	0	Ongoing
58	Contracted Hospital Staff	Kikumbulyu North	720,000	-	0	Ongoing
59	Thithi Dispensary	Nguu/Masumba	869,470	-	0	Complete
60	Implants and hospital bills	Kikumbulyu South	960,051	-	0	Ongoing
61	Mumbuni Health Center	Muvau/Kikumini	979,389	-	0	Not Started
62	Medical Bills	Kikumbulyu North	980,000	-	0	Ongoing
63	Fencing of Mutyambua Health Center	Mbitini	984,486	-	0	Not Started
64	Kyanganda Health Facility – construction of staff quarters	Kilungu	985,000	-	0	Not started
65	Nthangu dispensary-Purchase of a land and upgrading to a health center	Ukia	1,000,000	-	0	Not Started
66	Electrification and construction of a latrine in Manza Dispensary	Kitise/Kithuki	1,000,000	-	0	Not Started
67	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization	Emali/Mulala	1,000,000	-	0	Not Started
68	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	Emali/Mulala	1,000,000	-	0	Not started
69	Fencing Mang'elete -Fencing & installation of gate	Ivingoni/Nzambani	1,000,000	-	0	Not Started
70	Kathonzweni health centre -Completion and Equipping	Kathonzweni	1,000,000	-	0	Not Started
71	Mbuvo health centre -Completion and Equipping	Kathonzweni	1,000,000	-	0	Not Started
72	Purchase of Bicycles for CHVs	Kikumbulyu North	1,000,000	-	0	Not started
73	Equipping of Mbuinzau and Kalungu dispensaries laboratory -Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	Kikumbulyu South	1,000,000	-	0	Not Started
74	Issuance of bicycles to CHP'S (mobility) in Kikumbulyu south ward -- Supply of bicycles to CHP'S in Kikumbulyu South ward	Kikumbulyu South	1,000,000	-	0	Not started
75	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills	Kikumbulyu South	1,000,000	-	0	Not Started

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
76	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	Kilungu	1,000,000	-	0	Not started, site handover done
77	Fencing with a Gate of Kaia Dispensary-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	Kilungu	1,000,000	-	0	Not started
78	Equipping of Kamuthini dispensary laboratory	Mukaa	1,000,000	-	0	Not Started
79	Fencing and gate at Mbulutini Dispensary	Nguu/Masumba	1,000,000	-	0	Not started
80	Construction of Kivani staff quarters	Kee	1,023,990	-	0	Complete
81	Purchase of medical Equipment	County wide	1,159,977	-	0	Complete
82	Upgrading of Mutulani Dispensary-	Kee	1,313,911	-	0	Ongoing
83	Upgrading of Mutulani dispensary with ash pit, incinerator, laboratory equipping and staff quarters	Kee	1,347,992	-	0	Ongoing
84	Upgrading of Kamboo Health Centre - fencing and construction of maternity	Makindu	1,379,000	-	0	Not started
85	Hospital bills and implants	Makindu	1,450,720	-	0	Ongoing
86	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	KiimaKiu/Kalanzioni	1,477,500	-	0	Complete
87	Yikivuthi Dispensary -Tiling and Fencing	Masongaleni	1,477,500	-	0	Complete
88	Matiliku Sub County Hospital - Extension of Outpatient Block	Nzaui/Kilili/Kalamba	1,500,000	-	0	Not Started
89	Power backup for Nziu health centre solar and generator	Wote/Nziu	1,500,000	-	0	Not Started
90	Renovation of Nzeveni health centre maternity - Partitioning of rooms, painting , ceiling and toilet construction	Ivingoni/Nzambani	1,500,000	-	0	Not Started
91	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	Kalawa	1,500,000	-	0	Not Started
92	Upgrading and equipping of Kiou Top Dispensary - Construction of a Sluice and partitioning of the	Kasikeu	1,500,000	-	0	Not Started

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
	maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks					
93	Rehabilitation of Kitundu Dispensary	Kithungo/Kitundu	1,500,000	-	0	Not Started
94	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.	Mukaa	1,500,000	-	0	Not Started
95	Kanthuni Dispensary -Renovation of Kanthuni dispensary	Mavindini	1,500,000	-	0	Not Started
96	Kithuki Health centre	Kitise/Kithuki	1,584,790	-	0	Not started
97	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	Kasikeu	1,800,000	-	0	Not Started
98	Surgical implants and employment of a nurse and a nutritionist	Nzaui/Kilili/Kalamba	1,920,000	-	0	Ongoing
99	Upgrading of Mburo Health Centre to model health centre	Kathonzweni	1,922,493	-	0	Complete
100	Kathulumbi - Equipping	Kalawa	1,978,762	-	0	Not started
101	Nutrition Programme - matching grant	HQ	2,000,000	-	0	Not Started
102	Construction of Laboratory at Kyambake health center	Ukia	2,000,000	-	0	Not Started
103	Kanyungu Dispensary - Repairs	Kikumbulyu North	2,000,000	-	0	Not started
104	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	Kilungu	2,000,000	-	0	Ongoing
105	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	Makindu	2,000,000	-	0	Not Started
106	Kyaani Health Center -Construction of Maternity Ward	Thange	2,000,000	-	0	Not Started
107	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient, inpatient, administration and x-ray	Ukia	2,000,000	-	0	Ongoing
108	Kikumi Model health center	Muvau/Kikumi	2,074,869	-	0	Not Started
109	Kathulumbi- Solarization	Kalawa	2,200,000	-	0	Not Started
110	Nziu Health Centre-Installation of solar power	Wote/Nziu	2,500,000	-	0	Not Started
111	Construction of maternity block at Matiliku Sub	Nzaui/Kilili/Kalamba	2,500,000	-	0	Not Started

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
	County Hospital					
112	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre	Ilima	2,500,000	-	0	Not Started
113	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	Mukaa	2,500,000	-	0	Not Started
114	Syumile health centre -renovations	Nguumo	2,500,000	-	0	Not Started
115	Kaunguni health centre -Renovation and upgrading	Nguumo	2,500,000	-	0	Not Started
116	Construction of Maternity unit at Nziu health centre - Construction of the maternity building	Wote/Nziu	2,800,000	-	0	Not Started
117	Mwanyani Model Health Centre - Construction of new staff quarters.	Emali/Mulala	2,903,747	-	0	Ongoing
118	Kyaani Dispensary - construction of Maternity wing	Thange	2,955,000	-	0	Not Started
119	Establishment of Level III in Wote	HQ	3,000,000	-	0	Not Started
120	Construction of Kathyaka Maternity Block	Kikumbulyu North	3,000,000	-	0	Not Started
121	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta put, ash pit and construction of toilet 3 door with urinal	Ukia	3,000,000	-	0	Ongoing
122	Upgrading and construction of ward at Mukuyuni Sub County Hospital	Ukia	3,246,818	-	0	Ongoing
123	Ngunini Dispensary - construction of a new dispensary and a toilet	Kalawa	3,500,000	-	0	Not started
124	Kalawa Sub County Hospital - Solarization	Kalawa	3,799,488	-	0	Ongoing
125	Construction of male wards and theatre at Mukuyuni sub county hospital	Ukia	3,880,000	-	0	Ongoing
126	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	Ukia	3,920,000	-	0	Ongoing
127	Kako health center Construction of administration block	Kako/Waia	3,940,000	-	0	Not Started
128	Mbenuu health centre - renovation of the facility	Mbitini	4,000,000	-	0	Not Started
129	Katulani Dispensary -Construction of outpatient block and latrine	Nguu/Masumba	4,000,000	-	0	Not Started
130	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	Mavindini	4,000,000	-	0	Not Started
131	Universal health care programme	County wide	4,199,830	-	0	Ongoing

S/No.	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project Status
132	Kisayani Health Centre - construction of an observation room	Kikumbulyu North	4,500,000	-	0	Not Started
133	Itumbule Health centre-Maternity block at Itumbule health centre	Kiima Kiu/Kalanzoni	4,600,000	-	0	Not Started
134	Support for CHPs-Purchase of bicycles for the CHPs mobility	Ivingoni/Nzambani	4,900,000	-	0	Not started
135	Kalawa Sub-county hospital X-ray building - Construction and equipping of x-ray facility	Kalawa	5,000,000	-	0	Ongoing
136	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land scaping and rehabilitation unit	Thange	6,450,000	-	0	Not Started
137	Upgrading and construction of ward at Mukuyuni Sub County Hospital	Ukia	10,000,000	-	0	Ongoing
138	MCRH Morgue Fridges - AIA	HQ	20,000,000	-	0	Not Started
139	DANIDA- Primary healthcare in devolved context	HQ	23,341,500	-	0	Not Started
140	Doctor Salary Arrears	HQ	30,568,273	-	0	Ongoing
141	Mutula Care-Registration of Vulnerable and the needy @ Ksh 3 Million Per Ward	All Wards	90,000,000	-	0	Ongoing
142	Conditional Allocation for Community Health Promoters (CHPs) Project	HQ	113,700,000	-	0	Ongoing

4.9.2. Non-Financial Performance

In curative care services, the average inpatient length of stay was 4.4 days, slightly exceeding the target of 4.2 days. Further, only 78 percent of facilities had functional sample referral networks, falling short of the 80 percent target. Laboratory services performed well, with 92 percent of laboratories enrolled in external quality assurance schemes, surpassing the target of 90 percent.

Rehabilitative services significantly underperformed, with physiotherapy visits totaling 16,654 against a target of 25,000, orthopedic visits at 13,675 versus a target of 21,000, and occupational therapy visits at 7,634 compared to a target of 13,700. In general administration, only 2 health facilities were renovated, far below the target of 18. Conversely, health automation exceeded expectations, with 241 facilities automated compared to the planned target of 17. In contrast, health financing fell short, with no households registered under Makueni UHC against a target of 18,000, and SHIF/SHA coverage at 41 percent, below the 50 percent target.

Preventive and promotive services showed strong performance, achieving full immunization coverage at 100 percent, IFAS supplementation at 100 percent, a TB cure rate of 94 percent, and 100 percent ART coverage among expectant women living with HIV. However, skilled deliveries reached only 87 percent against a target of 93 percent, and attendance for the 4th ANC visit was at 69 percent, below the target of 73 percent. While all 240 community health units were fully established, only 1,100 of the targeted 2,200 community dialogue days were conducted. Additionally, health promotion activities, including World Health Day commemorations (6 out of 11) and IEC material dissemination (13,089 of 24,000), remained below target.

Table 50: Department of Health Services Non-Finance Performance For The Period 1st ,July to 31st December 2025

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026			
					Target (s)	Actuals as at 31 st December 2025	Variance	Remark
Curative and rehabilitative services	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.2	4.4	0.2	
				Facility death rate	4.4	5.3	0.9	
				Percentage of facilities with sample referral networks	80	78	-2.0	
	Laboratory services	Improved diagnostic		Percentage of laboratories enrolled in External quality	90	92	2.0	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026			
					Target (s)	Actuals as at 31 st December 2025	Variance	Remark
			services	assurance schemes				
	Pharmacy	Health commodity management	Reduced stock out	number of orders placed	4	2	-2.0	There is one order per quarter
	Rehabilitative services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	25,000	16654	-8346.0	Above target
				No. orthopedic visits	21,000	13675	-7325.0	Above target
				No. occupational therapy visits	13,700	7634	-6066.0	Above target
General administration and planning	Health Infrastructure	administration	improved health infrastructure	No. of health facilities renovated	18	2	-16.0	Projects ongoing
	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		-18000.0	scheme realigned to align with SHA
			improved health insurance coverage	The proportion of population registered under NHIF/SHA	50	41	-9.0	on course to meet target
Preventive and promotive services	NCDs	Immunization	Reduced cases of NCDs	Proportion of children under one year Fully immunized	100	100	0.0	Above target
				% of deliveries conducted under-skilled personnel	93	87	-6.0	SHA requirement have negatively affected skilled deliveries
				% of pregnant women attending at least 4 ANC visits	73	69	-4.0	SHA requirement have negatively affected ANC

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026			
					Target (s)	Actuals as at 31 st December 2025	Variance	Remark
								visits
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	0.0	target achieved.
				Proportion of children 6-59 months supplemented with Vitamin A	90	88	-2.0	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	1.3	0.3	Above target
				% of over five outpatient cases patients screened for hypertension	1	1.2	0.2	Above target
				% of over five outpatient cases screened for diabetes	1	1.4	0.4	Above target
Mental health	Psychological counseling	Improved physiological health care		No. of residents reached with counseling services	65,000	34676	-30324.0	Above target
				No. of one on one structured sessions	7,000	4321	-2679.0	Above target
				No. of groups therapy services provided	3,300	1874	-1426.0	Above target
Community health strategy	Community health	Improved community health		No. of established community health units	240	240	0.0	No new community health units established
				No. of community dialogue days conducted	2,200	1100	-1100.0	within target
HIV/AIDS	HIV/TB	Improved		% of expectant women	100	100	0.0	within target

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026			
					Target (s)	Actuals as at 31 st December 2025	Variance	Remark
			ART take	LWHIV who are currently on ART				
				% of HIV positive clients linked to care	100	100	0.0	within target
	TB	TB/HIV	Improved cure rate	TB cure rate	94	94	0.0	within target
				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 supported
				The proportion of school-going children dewormed	60	67	7.0	partner supported
	Health promotion	health promotion	Improved health awareness	The number of world health days commemorated	11	6	-5.0	within half year target
				Number of Radio/TV sessions held	12	8	-4.0	within half year target
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	24,000	13,089	-10911.0	Partner supported (procurement process ongoing)

4.9.3. Emerging Issues, Challenges and Recommendation

The emerging issues, key challenges, and recommendations in the health sector are centered on the transition to a new national health financing model and the continuous drive toward Universal Health Coverage (UHC).

Emerging issues

- i. There is a growing demand for health services, especially at primary healthcare facilities and the County Referral Hospital.
- ii. The ongoing implementation of digital health and financial management systems requires additional staff training and system stabilization.

Challenges

- i. Cash flow constraints caused by delayed and partial disbursement of funds are leading to low absorption in some programs.
- ii. Shortages of health personnel in critical and specialized roles are increasing workloads and negatively affecting service delivery.
- iii. Inadequate and aging health infrastructure in certain facilities is limiting service capacity.
- iv. Occasional stock-outs of essential medicines and medical supplies are occurring due to supply chain challenges related to the use of e-GP and CIFMIS.
- v. Underperformance of own-source revenue from health facilities in certain revenue streams is due to delayed disbursement from SHA/SHIF.

Recommendations

- i. Strengthen cash flow planning and prioritize expenditures to ensure the continuity of essential health services.
- ii. Improve the mobilization of own-source revenue and enhance accountability at the facility level.
- iii. Accelerate the recruitment, redistribution, and capacity building of health personnel, focusing on critical service areas
- iv. Increase investments in health infrastructure, medical equipment, and supply chain management systems.
- v. Offer continuous support and capacity building on digital health and financial systems to enhance efficiency and reporting.

4.10. Department of Trade, Marketing, Industry, Culture, and Tourism

4.10.1. Financial Performance Summary

In the first half of FY 2025/26, the department of trade had a total expenditure Ksh. 51,939,232 against a budget of Ksh 262,379,637 which represented 20 percent absorption rate. Personnel had the highest absorption of 53 percent followed by operations and maintenance at 42 percent. Development recorded the lowest expenditure of five percent.

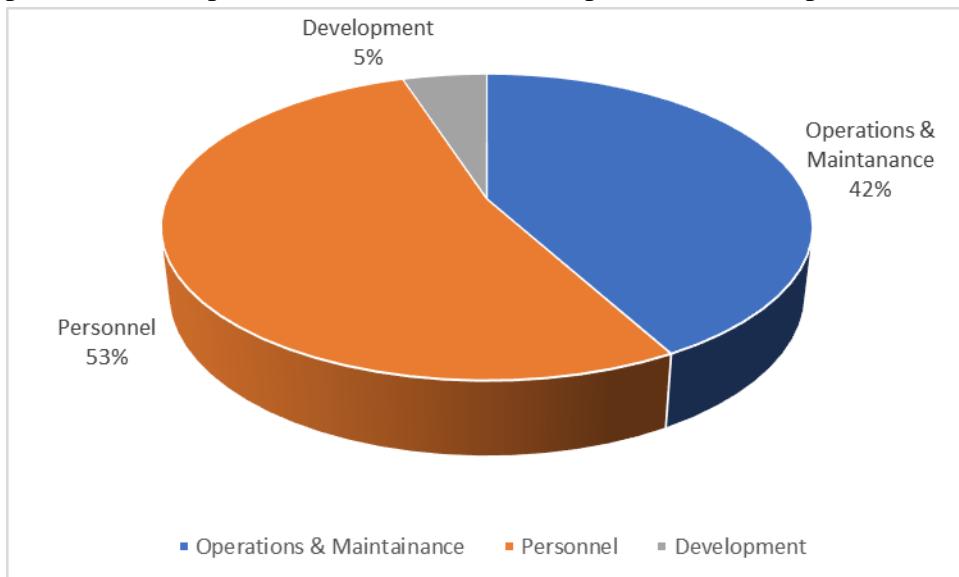


Figure 18: Expenditure Percentage per Economic Classification

Expenditure by Economic Classification

The overall performance in the first half of FY 2025/26 decreased by 11 percent compared to the same period in FY 2024/25. The table below shows a comparative analysis of performance of expenditures per economic classification.

Table 51: Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure As At 31 st December 2024	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditure As At 31 st December 2025	Absorption Rate (%)
Salaries	58,990,000	29,495,000	50	67,763,862	28,234,943	42
O&M	81,497,215	25,867,445	32	85,405,610	21,782,597	26
Recurrent	140,487,215	55,362,445	39	153,169,472	50,017,540	33
Development	39,719,271	459,440	1	109,210,164	1,921,692	2
Total	180,206,486	55,821,885	31	262,379,637	51,939,232	20

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of Ksh 41,506,376 translating to 31 percent absorption rate followed by Trade development & promotion with expenditure of Ksh 4,894,154 representing 70 percent absorption rate. Culture, Art and the Music

promotion had the third highest expenditure of Ksh 2,458,600 translating to an absorption rate or 35 percent.

Table 52: Trade Department, Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 supplementary Budget(1) Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. 1 General administration & planning	134,582,981.14	-	41,506,376	-	31	0
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056.00	101,559,983.80	4,894,154	1,921,692	70	2
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175.00	2,585,300.00	-	-	0	0
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634.00	2,564,880.25	1,158,410	-	33	0
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,074,626.00	2,500,000.00	2,458,600	-	35	0
	Sub Total	153,169,472	109,210,164	50,017,540	1,921,692	33	2

Recurrent Budget Performance

The highest expenditure was recorded under the salaries and wages vote, totalling, Ksh 28,234,943, followed by promotion of public sanitation, which accounted for Ksh 11,789,076. Makueni County Music and Cultural Festival had the third highest expenditure of Ksh 1,635,300.

Table 53; Trade Department, Recurrent Expenditure for the period 1st July-31st December 2025

S/No	Expenditure item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures as at 31 st December 2025	Absorption rate
1.	Salaries & Wages	67,763,862	28,234,943	42
2.	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and	47,376,885	11,789,076	25

S/No	Expenditure item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures as at 31 st December 2025	Absorption rate
	disposal			
3.	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	1,810,626	1,635,300	91
4.	Exhibitions and Trade fairs	1,317,016	1,214,000	92
5.	Tourism Promotion development programme	2,511,793	1,158,410	46
6.	Market Governance	3,178,321	993,598	31
7.	Maintenance Expenses-Motor Vehicles	2,364,033	864,318	37
8.	Daily Subsistence Allowance	1,952,100	831,595	43
9.	Arts, Music and Culture Promotion and Development	1,889,000	808,300	43
10.	Marketing of County products(Promotion)	1,484,375	453,280	31
11.	Domestic Travel Costs	1,323,620	406,520	31
12.	Fuels, Oils & Lubricants	3,235,000	405,000	13
13.	Consumer Protection programme	1,500,000	384,200	26
14.	Hospitality-Catering Services	1,827,360	244,000	13
15.	Telephone, Telex, Facsimile and Mobile Phone Services	791,000	227,000	29
16.	Planning, Budget and Indicator Tracking	300,000	143,000	48
17.	Office & General Supplies-stationery	700,000	100,000	14
18.	E Marketing Portal	400,360	60,000	15
19.	Water and Sewerage	106,480	50,000	47
20.	Makueni Recording Studios	415,000	15,000	4
21.	Utilities- Electricity	700,000	-	0
22.	Foreign Travel Costs	200,000	-	0
23.	Foreign Daily subsistence allowance	250,000	-	0
24.	Publishing & printing Services	200,000	-	0
25.	Subscription to professional bodies	100,000	-	0
26.	Advertising & Publicity	200,000	-	0
27.	Financial reporting and management- quarterly, annual	300,000	-	0
28.	Training Expenses	687,641	-	0
29.	Office & General Supplies-Sanitary, furniture	400,000	-	0
30.	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	500,000	-	0
31.	Makueni County Choir	2,000,000	-	0
32.	Maintenance of other assets - Markets, tourism centres	35,000	-	0
33.	Nunguni Business Centre (Technical supervision, PMC and M&E)	5,350,000	-	0

Development Budget Performance

During the period, development expenditure recorded an absorption of two percent with Ksh 1,921,691 spent on Market infrastructure improvement (Mbumbuni, Tawa, Makindu, Kambu, Kikima, Kibwezi).

Table 54; Development Expenditure Per vote

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Total Expenditure in the First Half of FY 2025/26 (Ksh.)	Absorption Rate (%)
1	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	1,904,054.10	-	
2	Emali-Mulala	Emali wholesale market(KDSP Project)	201,240.65	-	
3	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu, Kambu, Kikima,, Kibwezi)	74,650,000.00	806,731.80	
4	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu, Kambu, Kikima,, Kibwezi)	4,732,487.25	1,114,960.00	
5	Kithungo-Kitundu	Kithungo/Kitundu - Construction of Yang'ang'a public toilet	750,000.00	-	
6	HQ	MSMEs Development programme (Parasol, Apron/dustcoats, tables)	1,000,000.00	-	
7	HQ	Cottage/Jua kali industry development (2 per sub county)	1,000,000.00	-	
8	HQ	Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,585,300.00	-	
9	HQ	Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama, kitise, Kalawani, kalawa, Malili, Tawa, Makindu, Machinery)	2,024,007.40	-	
10	HQ	Tourism infrastructure improvement	2,564,880.25	-	
11	HQ	ESP Markets	878,500.00	-	
12	kathonzweni	Construction of Kathwonzeni Market Toilet	1,000,000.00	-	
13	Mukaa	Mukaa - Construction of Maiani Market Shade	3,500,000.00	-	
14	HQ	County signage and branding	1,000,000.00	-	
15	HQ	Cultural sites and infrastructure improvement	1,000,000.00	-	
16	HQ	Cultural sites infrastructure improvement	1,000,000.00	-	
17	Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market	1,000,000.00	-	
18	kathonzweni	Kathonzweni - Construction of a public toilet at Kavumbu Market	25,580.10	-	
19	Kiimakiu/Kalanzoni	Kiimakiu/Kalanzoni - Construction of a public toilet at Marwa	52,928.70	-	

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Total Expenditure in the First Half of FY 2025/26 (Ksh.)	Absorption Rate (%)
		Market			
20	Kiimakiu/Kalanzoni	Kiimakiu/Kalanzoni - Construction of public toilet at Ngiini Playground	53,859.00	-	
21	Nguumo	Nguumo - Uvileni market toilet	400,588.00	-	
22	Kithungo Kitundu	Kithungo Kitundu - Construction of sanitation block at Kitundu market and Kilyungi Market	144,584.80	-	
23	Mukaa	Mukaa - Uvete market shed (Construction of worktops, compartments)	109,823.55	-	
24	Kee	Kee - Construction of Kola Sanitation block (shelved) and water storage	79,944.85	-	
25	Thange	Thange - Construction of toilets at Kyaani and Ngokolani	500,000.00	-	
26	Mukaa	Mukaa - Construction of sanitation block at Kilome market	78,826.80	-	
27	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000.00	-	
28	Kiimakiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Ulu public toilet	55,018.60	-	
29	Kiimakiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Public toilet at Kwa DC	50,030.70	-	
30	Kiimakiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Maviyye public toilet	52,751.80	-	
31	Kiimakiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Kiu market public toilet	52,661.05	-	
32	Mavindini	Mavindini - Construction of a Public Toilet at Yemulwa Market	700,000.00	-	
33	Masongaleni	Masongaleni - Construction of a three door latrine at Utini Market	34,778.05	-	
34		Kalawa - Kinze Market toilet	500,000.00	-	
35	Kalawa	Kalawa - Syotuvali market toilet	28,318.80	-	
36	Emali/Mulala - Construction of 5-door public	Emali/Mulala - Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	2,000,000.00	-	
37	Kasikeu	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	750,000.00	-	
38	Kasikeu	Kasikeu - Kima Public Toilet -Construction of Kima Market Public toilet	750,000.00	-	
39	Tulimani	Tulimani - Cultural site development Mbanya GFBC	500,000.00	-	
40	Thange	Thange - Construction of public toilet at Utithi Market	500,000.00	-	
41	Thange	Thange - Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	1,000,000.00	-	

4.10.2. Non-financial performance for the period

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

Table 55; Trade Department, Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 31 st December, 2025	Variance
Trade Development and Promotion	Trade Development and Promotion	Trade	Business resilience	No. of MSMEs trained	180	0	-180
			Market Linkages	No. of trade fairs & exhibitions held/participated	4	3	-1
			Promotion of conducive trading environment	No. of public toilets constructed	17	3	-14
				No. of stakeholders' fora held	4		-2
				No. of trade infrastructure developed and renovated	4	0	-4
				construction of new market sheds	2	0	-2
				No. of skip bins installed for solid waste collection in designated areas.	4	4	0
			Enhanced consumer protection	No. of weighing and measuring equipment verified	3000	1800	-1200
				No. of weighing and measuring equipment inspected	1700	0	-1700
Industrial development	Industrial development	Trade	Increased income	Number of products developed	5	0	-5
				Number of innovations supported	10	1	-9

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 31 st December, 2025	Variance
				Number of Cottage industries promoted	2	1	-1
Marketing and market linkages	Marketing and market linkages	Trade	Market Linkages	Number of producers linked to market	30	5	-25
				No. of trade fairs and exhibitions held	4	1	-3
Tourism development and promotion	Tourism development and promotion	Tourism	Increased earning from tourism and culture	No. of tourism site promoted	2	0	-2
				No. of circuits promoted	1	1	0
				No. of stakeholders engaged	25	2	-23
Conservation, Preservation and Promotion of Arts, Culture and Heritage	Conservation, Preservation and Promotion of Arts, Culture and Heritage	Culture	Increased earnings from tourism and culture	No. of cultural festivals and exhibitions held	7	2	-5
				No. of artists promoted and supported in the cultural and creative industries	185	0	-185

4.10.3. Challenges, Lessons Learnt and Recommendations

Challenges

- a) Payment processing delays impeded the timely execution of planned programs.
- b) Inadequate transportation capacity and over-reliance on limited vehicles disrupted scheduled activities.
- c) Staffing constraints, particularly the shortage of weights and measures officers, undermined service delivery.
- d) Financial limitations curtailed the reach and impact of training and capacity-building interventions.
- e) Competing departmental priorities exerted additional pressure on already constrained resources.
- f) Delays by contractors and insufficient funding slowed project implementation, adversely affecting the quality and upkeep of sanitation facilities

Lessons learnt

- a) Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- b) Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of training initiatives.
- c) Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.
- d) Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

Recommendations

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- c) Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- d) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- e) Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

4.11. Department of Infrastructure, Transport, Public Works, Housing and Energy

4.11.1. Financial Performance Summary

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

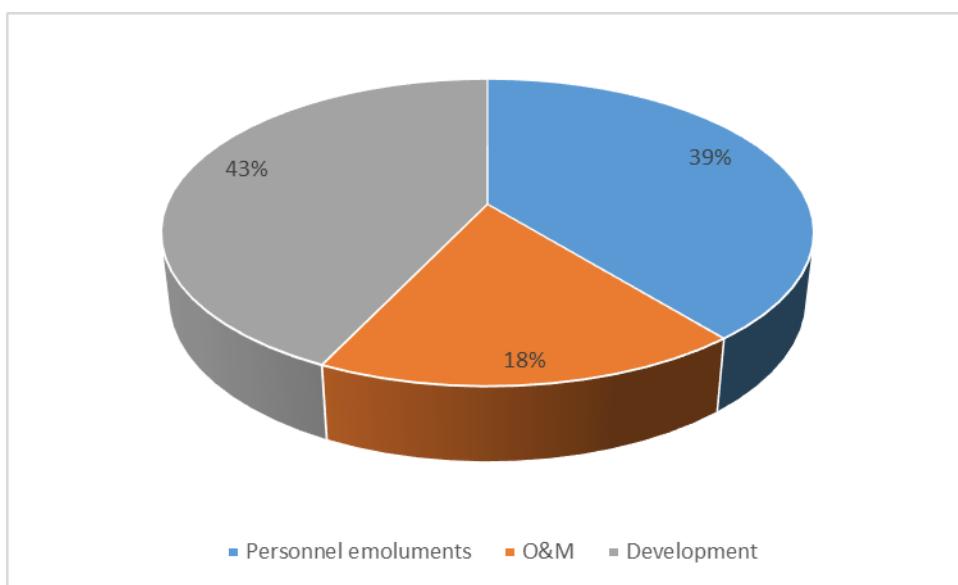


Figure 19: Department of Infrastructure, Second Quarter Expenditure by Economic Classification

Expenditure by Economic Classification

The department spent Ksh 52,762,081 on recurrent expenditures and Ksh 39,697,702 on development, representing absorption rates of 34 percent and 5 percent respectively. Personnel emoluments (salaries and wages) expenditure achieved a 42 percent absorption rate while operations and maintenance recorded an absorption rate of 24 percent. Compared to the same period in FY 2024/25, the overall departmental absorption rate increased from 7 percent to 10 percent in the first half of FY 2025/26.

Table 56; Infrastructure Department, Second Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Supplementary Budget (1)	Expenditures as at 31 st December, 2024	Absorption Rate	FY 2025/26 supplementary Budget (1)	Expenditures as at 31 st December,	Absorption Rate (%)
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	Estimates		(%)	Estimates	2025	
Salaries	82,719,715	41,359,858	50	86,855,700.75	36,189,875.50	42
Operations and Maintenance	47,164,639	14,547,232	31	70,241,812	16,572,205	24
Recurrent	129,884,354	55,907,090	43	157,097,513	52,762,081	34
Development	970,352,483	23,574,238	2	808,349,130	39,697,702	5
Total	1,100,236,837	79,481,328	7	965,446,643	92,459,783	10

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of Ksh. 50,519,361 followed by energy infrastructure development with expenditure of Ksh. 29,779,230. Road transport and infrastructure development programme had an expenditure of Ksh. 11,901,192 while the least expenditure of Ksh. 260,000 was realized in infrastructure development in the second quarter of FY 2025/26.

Table 57;Expenditure By Programme and Sub Programme

Programme	FY 2025/26 supplementary Budget(1) Estimates		Actual Expenditure as at 31st December 2025		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	104,112,513	-	50,519,361	-	49	-
Road transport	27,945,000	725,411,182	1,240,260	10,660,932	4	1
Infrastructure development	1,945,000	1,000,000	260,000	-	13	0
Energy Infrastructure & development	23,095,000	81,937,949	742,460	29,036,770	3	35
Total	157,097,513	808,349,130	52,762,081	39,697,702	34	5

Recurrent expenditure

Analysis of the recurrent expenditure shows that the total expenditure incurred was Ksh. 52,762,081. The highest expenditure was on salaries and wages at Ksh 36,189,876 followed by electricity at Ksh 7,252,282 and maintenance of motor vehicles was third with an expenditure of Ksh 1,387,720.

Table 58: Infrastructure Department; Recurrent Expenditure for the period 1st July-31st December 2025

S/No.	Vote head	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as 31st December 2025	Absorption Rate (%)
1	Salaries & Wages	86,855,701	36,189,876	42
2	Utilites- Electricity	20,000,000	7,252,282	36
3	Maintenance Expenses-Motor Vehicles	4,000,000	1,387,720	35

S/No.	Vote head	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as 31st December 2025	Absorption Rate (%)
4	Fuels, Oils & Lubricants	3,500,000	1,100,000	31
5	Road Maintenance and Construction Unit	1,500,000	560,000	37
6	Office & General Supplies-stationery	1,000,000	480,000	48
7	Daily Subsistence Allowance	1,000,000	467,880	47
8	Partnership engagement-Matching fund	1,000,000	456,800	46
9	Continuous professional development (CPD) workshops, conventions and conferences	900,000	430,000	48
10	Energy Promotion	1,000,000	418,920	42
11	Training Expenses	1,300,000	370,980	29
12	Departmental performance review	600,000	289,350	48
13	office & General Supplies-Computer Accessories	800,000	276,493	35
14	Domestic Travel Costs	500,000	250,840	50
15	Planning, budget indicator training	500,000	244,000	49
16	Public transport management	500,000	241,300	48
17	Budget Implementation Committee	400,000	195,200	49
18	Financial Reporting	400,000	195,200	49
19	Annual roads inventory and condition survey	400,000	190,000	48
20	Development and operationalization of policies	400,000	190,000	48
21	Annual vehicle inspection	400,000	190,000	48
22	Development of Annual Energy inventory survey	400,000	188,000	47
23	Development of county buildings inventory and condition survey	400,000	160,000	40
24	Catering Services(Receptions, Accommodation, drinks	1,500,000	159,200	11
25	scooping, design ,supervision of electrical works of county facilities and energy projects	300,000	135,540	45
26	County transport and safety committee	250,000	120,540	48
27	Material testing and quality control	250,000	120,000	48
28	Design & supervision of roads	250,000	120,000	48
29	Publishing & printing Services	250,000	100,000	40
30	Membership fees, Dues & Subscriptions to Professional Bodies	300,000	100,000	33
31	Design and documentation of building projects and other civil works	250,000	100,000	40
32	Office & General Supplies-Sanitary	100,000	40,000	40
33	Advertising, Publicity Campaigns & Awareness	50,000	20,000	40
34	Subscription to Newspapers, Magazines & Periodicals	25,000	10,000	40
35	Maintenance Expenses-Plant & Equipment	22,000,000	8,960	0
36	Telephone,Telex,Facsimile & mobile phone services	200,000	3,000	2

S/No.	Vote head	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as 31 st December 2025	Absorption Rate (%)
37	Casuals and other contracted services	105,000	-	0
38	Communication-Internet Connection	25,000	-	0
39	Communication-Courier & Postal Services	20,000	-	0
40	Hire of Equipment, Plant & Machinery	1,000,000	-	0
41	Hire of vehicles	500,000	-	0
42	Contracted professional services	100,000	-	0
43	Maintenance of Office Furniture	66,812	-	0
44	Maintenance-Buildings- Non Residential	1,000,000	-	0
45	Purchase of Office Furniture	300,000	-	0
46	Purchase of Computers/laptops/cameras/printers	500,000	-	0
Total		157,097,513	52,762,081	34

Development Expenditure performance

The department spent Ksh 39,697,702 on development during the first half of FY 2025/26 against a budget of Ksh 808,349,130 representing 5 percent absorption rate. The highest expenditure was incurred in Rural Electrification Programme - REREC Matching grant followed by opening of access roads in Kilungu ward. The table below presents the implementation status of the FY 2025/26 projects in quarter two.

Table 59: Transport Department Development Expenditure and Project status

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
1		Rural Electrification Programme - REREC Matching grant	30,000,000	29,036,770	97	Not starte d
2	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	4,354,072	95	Comp lete and in use
3	Tulimani	Roads Maintainance -Fuel County Machines to open new roads as well as maintaining the existing ones	4,000,000	1,133,580	28	ongoi ng
4	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	1,120,120	37	ongoi ng
5	Nguu/Masum ba	Road maintenance programme (grading)	2,000,000	1,000,000	50	ongoi ng
6	Kithungo/Kit undu	Roads improvement Programme	2,500,000	617,200	25	ongoi ng
7		Housing Programme	1,000,000	595,900	60	ongoi ng
8	Mbitini	Roads maintenance	1,201,129	343,240	29	ongoi ng
9	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and	4,000,000	281,440	7	ongoi ng

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		drifts and murring				
10	Kikumini/Mu vau	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF	860,120	266,340	31	ongoi ng
11		Maintenance of Electric Fence	6,000,000	235,200	4	Ongoi ng
12	Wote/Nziu	Surveying, Opening grading and murring and structures of Makolongo-Kwa Juda- Kaiti-lili- Kavingo road (Machine Hire)	165,951	148,680	90	Comp lete and in use
13	Thange	Road Improvement -Road Maintenance across the ward	1,000,000	142,600	14	ongoi ng
14	Kee	Roads improvement programme -Kee Ward - machine hire and fuel	3,000,000	100,540	3	Not starte d
15		Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	196,558	89,600	46	Comp lete and in use
16	Mavindini	Roads maintenance (Fuel)	500,000	70,260	14	ongoi ng
17	Thange	Routine maintenance of Thange ward access roads	78,080	55,260	71	Comp lete and in use
18	Kathonzweni	Fuel for routine maintenance of Kathozweni ward access roads	43,014	43,060	100	Comp lete and in use
19	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	85,600	35,351	41	Comp lete and in use
20	Kilungu	Routine maintenance of roads-Fuel	27,229	27,229	100	Comp lete and in use
21	Thange	Electrification of Usalama Market(Matching grant)	200,000	1,260	1	Comp lete and in use
22	Thange	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	10,371	-	0	Comp lete and in use
23	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	10,547	-	0	Comp lete and in use
24	Mbooni	Opening of New roads	11,124	-	0	Comp lete and in use
25	Thange	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	11,620	-	0	Comp lete and in use
26	Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi-	11,936	-	0	Comp

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		Nziu Market) road opening and grading(Machine Hire(lete and in use
27	Kiimakiu/Kal anzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	12,506	-	0	Comp lete and in use
28	Kilungu	Kilungu – Kimandeni Road - construction of Gabions	13,580	-	0	Comp lete and in use
29	Mbitini	Road Improvement (Fuel)	13,839	-	0	Comp lete and in use
30	Ivingoni/Nza mbani	Road improvement(Matulani roads)	14,530	-	0	Comp lete and in use
31	Kee	Machine hire (wet rate)-Grader MTF, Grading of roads	14,700	-	0	Comp lete and in use
32	Kee	Installation of street lights in markets	16,704	-	0	Comp lete and in use
33	Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	18,080	-	0	Comp lete and in use
34	Mbitini	Opening of roads Kithumani – Muamani road	23,461	-	0	Comp lete and in use
35	Ukia	Road improvement -light grading	23,504	-	0	Comp lete and in use
36	Mtito Andei	Hire of road mantainance equipment	24,720	-	0	Comp lete and in use
37	Kilungu	Kitituni – Nyaani Road – construction of gabions	25,477	-	0	Comp lete and in use
38	Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	27,132	-	0	Comp lete and in use
39	Nguumo	Road improvement (Fuel/Machine Hire)	29,276	-	0	Comp lete and in use
40	Kitise/Kithuk i	Construction of high mast floodlight at Yinthungu market	30,985	-	0	Comp lete

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
						and in use
41	Ivingoni/Nza mbani	Opening of Muthingiini-Nzambani roads	34,244	-	0	Comp lete and in use
42	Ivingoni/Nza mbani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	34,675	-	0	Comp lete and in use
43	Mtito andei	Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	35,678	-	0	Comp lete and in use
44	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	36,229	-	0	Comp lete and in use
45	Kako/waia	Routine maintenance of Kako/Waia ward access roads	36,659	-	0	Comp lete and in use
46	Kee	Construction of drainage structures at Kitandi- Muusini-Kakisya-Munyuni-Nguluni Road	39,700	-	0	Comp lete and in use
47	Ukia	Installation of road structures across Kilala/Iuani	43,680	-	0	Comp lete and in use
48	Mbitini	Road improvement (MTF)	46,336	-	0	Comp lete and in use
49	Mavindini	Mantainance and Installation Of Drainage Structres of Nzeveni-Kwa Ndungulu-Kwa JoeKwa Ndene- Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	47,094	-	0	Comp lete and in use
50	Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	48,602	-	0	Comp lete and in use
51	Ukia	Grading and Murraming of road across Kilala/Iuani - Fuel	49,166	-	0	Comp lete and in use
52	Kikumini/Mu vau	Opening of access roads - MTF	50,000	-	0	Comp lete and in use
53	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	50,855	-	0	Comp lete and in use
54	Ivingoni/Nza mbani	Murramig of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	53,258	-	0	Comp lete and in

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
						use
55	Kikumbulyu South	REREC matching grant (AIC Mbeetwani and surrounding villages)	55,980	-	0	Ongoing
56	Kako/waia	Road improvement	60,000	-	0	Complete and in use
57	Emali/Mulala	Emali street lights rehabilitation	60,000	-	0	Complete and in use
58	Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	60,024	-	0	Complete and in use
59	Mavindini	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	60,182	-	0	Complete and in use
60	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	-	0	Complete and in use
61	Kee	Drainage structures on roads	62,564	-	0	Complete and in use
62	Nguu/Masumba	Kanyiliilya - ilivini road- installation of culverts	63,580	-	0	Complete and in use
63	Kako/waia	Installation of floodlights in Kitongu market- REREC Grant	63,676	-	0	Complete and in use
64	Mukaa	Hire of machinery for Mukaa ward access roads	64,842	-	0	Complete and in use
65	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwave – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	67,846	-	0	Complete and in use
66	Ivingoni/Nzambani	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	68,472	-	0	Complete and in use
67	Mbitini	Installation of highmast floodlight at Mutyambua market	70,138	-	0	Complete and in use
68	Ivingoni/Nzambani	Opening of Kwa Masaa road1	72,000	-	0	Complete and in use
69	Ivingoni/Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Pondenii-Kwa Jane to Katheini Road	72,631	-	0	Complete

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
						and in use
70	Wote/Nziu	Construction of Muaani drift and murraming of Jones to Muaani Girls road	74,813	-	0	Comp lete and in use
71	Ukia	Construction of road structures across Ukia sub ward	76,860	-	0	Comp lete and in use
72	Mbitini	Road maintenance – (Fuel)	76,944	-	0	Comp lete and in use
73	Kilungu	Kithangathini – Kisyan – nduu Sunday school road – concrete works	78,068	-	0	Comp lete and in use
74	Kikumbulyu North	Kiaoni flood light	79,990	-	0	Comp lete and in use
75	Kithungo Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	81,046	-	0	Comp lete and in use
76	Kithungo Kitundu	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	81,783	-	0	Comp lete and in use
77	Masongaleni	Construction of culverts along Ngangani,Yumbuni,Katulye,Yikitaa,Kasuangove,Yikivuthi,Utiini,Kithyululu,Wandei,mwaani Masaku ndogo.	83,929	-	0	Comp lete and in use
78	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	85,125	-	0	Comp lete and in use
79	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	-	0	Comp lete and in use
80	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	88,100	-	0	Comp lete and in use
81	Masongaleni	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikitaa, Kasua ngove, Yikivuthi, Utiiini, Kithyululu,Wandei,mwaani Masaku ndogo. 2. Kithiiani Ulinzi road. 3. Rhodah Kavusya Miumoni road. 4. Wandei Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	89,708	-	0	Comp lete and in use
82	Kasikeu	Machine Hire and Fueling for kasikeu ward access	92,413	-	0	Comp

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		roads				lete and in use
83	Ivingoni/Nza mbani	Opening of Kiuukuni-Kwa Malonza-Yumbuni- Rose Dominic-Nzeveni-Ndithini	93,000	-	0	Comp lete and in use
84	Ivingoni/Nza mbani	County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	93,130	-	0	Comp lete and in use
85	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala- kwa kinyingi-Kaunguni-Tindima road	93,352	-	0	Comp lete and in use
86	Nguu/Masum ba	Survey of roads	100,000	-	0	Comp lete and in use
87	Nguu/Masum ba	Roads opening across the ward(Machine Hire- MTF)	100,000	-	0	Comp lete and in use
88	Kikumini/Mu vau	Ngomeni key wall and murraming	100,000	-	0	Comp lete and in use
89	Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	105,500	-	0	Comp lete and in use
90	Nguumo	Installation of a flood light at Kiunduani market	105,816	-	0	Comp lete and in use
91	Kathonzweni	Opening,grading and road structures of Londokwe- Mbubo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunu- Ebeneza- Kwa Ngomoli- Kwa Kavisi- Kateiko- Mwisa- Itumbule- Kasayani-Kyemole road(Machine Hire)	105,835	-	0	Comp lete and in use
92	Nguu/Masum ba	Road Improvement, Light Grading	107,891	-	0	Comp lete and in use
93	Mtito Andei	Hire of road mantainance equipment	111,807	-	0	Comp lete and in use
94	Ivingoni/Nza mbani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya- Kwa Muthusi-Kitheini	118,246	-	0	Comp lete and in use
95	Kilungu	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murraming, slabbing and gabions	122,291	-	0	Comp lete and in use
96	Tulimani	Floodlights at Iiani market,Itetani market,Wanzauni	125,618	-	0	Comp

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		market and Mavindu market				lete and in use
97	Kako/waia	Road improvement programme (Machine hire - MTF)	130,660	-	0	Comp lete and in use
98	KiimaKiu/Ka lanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	132,868	-	0	Comp lete and in use
99	Kasikeu	Road improvement and maintenance	151,088	-	0	Comp lete and in use
10 0	Kitise/Kithuk i	construction of Keywalls at Athiani-Kikome road	161,600	-	0	Comp lete and in use
10 1	Mukaa	Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures	167,739	-	0	Comp lete and in use
10 2	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	169,250	-	0	Comp lete and in use
10 3	Kathonzweni	Gravelling, Culverts,gabions and drifts at Kathonzweni –Kathamboni spill way	169,967	-	0	Comp lete and in use
10 4	Mavindini	Opening and grading of Wito Farm-Mbavini-Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	170,864	-	0	Comp lete and in use
10 5	Kithungo Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumanzi markets	172,972	-	0	Comp lete and in use
10 6	Nguumo	Grading, murraming and construction of drainage system in Kiunduani market.	195,139	-	0	Comp lete and in use
10 7	Emali/Mulala	Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni- mungethee road	196,760	-	0	Comp lete and in use
10 8	Kithungo Kitundu	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	200,000	-	0	Comp lete and in use
10 9	Kasikeu	Drainage works Kwa Malenge	200,000	-	0	Comp lete and in use
11 0	Thange	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at	200,000	-	0	Comp lete

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		Masonga market, Kilungu, Machinery (zion), Metava				and in use
11 1	Nzaui/Kilili/ Kalamba	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000	-	0	Complete and in use
11 2	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	206,055	-	0	Complete and in use
11 3	Kikumbulyu North	Kathyaka Flood lights	209,247	-	0	Complete and in use
11 4	Thange	Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	210,761	-	0	Complete and in use
11 5	Mavindini	Fuel for Grading of roads using County Machinery	210,772	-	0	Complete and in use
11 6	Kikumbulyu North	Machine hire	212,096	-	0	Complete and in use
11 7	Kithungo Kitundu	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa IwaIkanga Road	219,912	-	0	Complete and in use
11 8	Kako/waia	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	225,607	-	0	Complete and in use
11 9	Ukia	Electrification across 10 villages in upper Iuani cluster	240,000	-	0	Ongoing
12 0	Kikumbulyu South	Routine maintenance of Kikumbulyu South ward access roads	244,696	-	0	Complete and in use
12 1	Mavindini	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	254,820	-	0	Complete and in use
12 2	Nguumo	Opening of the road, Road for water, Grading ,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheeu Road	257,722	-	0	Complete and in use
12 3	Kikumini/Mu vau	Road Structures	284,393	-	0	Complete and in use
12 4	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @100k	300,000	-	0	Complete and in use
12	Makindu	Roads improvement programme(Fuel)	344,920	-	0	ongoing

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
5						ng
12 6	Emali/Mulala	Mulala primary bridge/welfare culvert	350,000	-	0	Not starte d
12 7	Kitise/ Kithuki	Floodlight at Kasayani Market	350,000	-	0	Comp lete and in use
12 8	Kitise/Kithuk i	Flood light at muangeni Market	350,000	-	0	Comp lete and in use
12 9	Kee	Road improvement programme-Fuel	375,500	-	0	Comp lete and in use
13 0	Kasikeu	Repair and Maintenance of flood lights	400,000	-	0	Comp lete and in use
13 1	Kithungo/Kit undu	Paving of Katunyoni Market to Kwa Yula footpath	400,000	-	0	Not starte d
13 2	Kalawa	Inhouse works - Bush clearing and spot murringing	400,890	-	0	Not starte d
13 3	Kathonzweni	Installation of Security Lights at Ikaasu Market	450,000	-	0	Comp lete and in use
13 4	Kalawa	Mutembuku Floodlight	500,000	-	0	Comp lete and in use
13 5	Kilungu	Opening of Itambani -Kilisa road	500,000	-	0	Not starte d
13 6	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000	-	0	ongoi ng
13 7	Kikumbulyu South	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki - RMLF	500,000	-	0	Not starte d
13 8	Mbooni	Installation of road structures - Kyaavua - kyanguliviti - Kamunani - Mlimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	500,000	-	0	Not starte d
13 9	Nzaui/Kilili/ Kalamba	Njau drift - RMLF	500,000	-	0	Not starte d
14 0	Nzaui/Kilili/ Kalamba	kwa kimeu drift - RMLF	500,000	-	0	Not starte d
14 1	Thange	Streetlight At Machinery Town and at Kinyambu market	500,000	-	0	Comp lete and in use
14	Wote/Nziu	Installation of box culverts at kwa Ngui Mulwa	500,000	-	0	Comp

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
2		along kwa mumangi-kwa kakweli road				lete and in use
14 3	Wote/Nziu	Construction of two door toilet at Muthyoi kikuyuni meeting ground	500,000	-	0	Not starte d
14 4	Thange	Installation of floodlight at Utithi and Yumbuni	600,000	-	0	Comp lete and in use
14 5	Mtito Andei	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	-	0	Not starte d
14 6	Nzaui/Kilili/ Kalamba	Kithoni Drift construction - RMLF	600,000	-	0	Not starte d
14 7	Masongaleni	Repair of Solar market lights (intregrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	-	0	Comp lete and in use
14 8	Ukia	Road structures (Tengéa, kwa mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)	700,000	-	0	Not starte d
14 9	Masongaleni	Installation of culverts in various roads within the ward	700,000	-	0	Not starte d
15 0	Mbitini	Grading and murring, Mutyambua market and kwakomu-iani road	800,000	-	0	Not starte d
15 1	Kilungu	Road improvement-NYS/MTF	1,000,000	-	0	Comp lete and in use
15 2	Kitise/Kithuk i	Rehabilitation of 4 solar floodlights	1,000,000	-	0	Comp lete and in use
15 3	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000	-	0	Comp lete and in use
15 4	Emali/Mulala	Murring Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	1,000,000	-	0	Not starte d
15 5	Emali/Mulala	Kwa Kausha Mulala Road Structures - RMLF	1,000,000	-	0	ongoi ng
15 6	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams - RMLF	1,000,000	-	0	Not starte d
15 7	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF	1,000,000	-	0	Not starte d
15 8	Kee	Solarisation of Kee Model Health Centre	1,000,000	-	0	Not starte d
15 9	Kikumbulyu North	Street lights - Kisayani	1,000,000	-	0	Comp lete

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
						and in use
16 0	Kikumbulyu South	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road - RMLF	1,000,000	-	0	Not starte d
16 1	Kikumbulyu South	Rehabilitation of Kwa Kalungu- Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu- Kyanginywa - Masalani road - MTF - RMLF	1,000,000	-	0	Not starte d
16 2	Kikumbulyu South	Clean cooking (gas cylinders)	1,000,000	-	0	Not starte d
16 3	Kilungu	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murraming and Compacting,Concrete works and Beaconing - RMLF	1,000,000	-	0	Not starte d
16 4	Kisau/Kiteta	Construction of Boda Boda Shed at Kwa Ndunda and Ngoni market	1,000,000	-	0	Not starte d
16 5	Makindu	Gravelling and spot murraming of at least 6 spots of roads, trenches and areas affected by rains within Makindu ward.	1,000,000	-	0	ongoi ng
16 6	Mukaa	Hire of County Machinery	1,000,000	-	0	Not starte d
16 7	Nguumo	Fuel for road opening using county machinery	1,000,000	-	0	Comp lete and in use
16 8	Nzaui/Kilili/ Kalamba	Clean cooking (gas cylinders) - Matching Grant	1,000,000	-	0	Not starte d
16 9	Thange	Grading of Kalulu Road	1,000,000	-	0	Not starte d
17 0	Thange	Spot Murranning of Kikunduku-Nzouni Road - RMLF	1,000,000	-	0	Not starte d
17 1	Tulimani	Roads infrastructure	1,000,000	-	0	Not starte d
17 2	Ukia	opening of kwa kioko - kwa ndua,mumbuni,,Maketeano,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road	1,000,000	-	0	Not starte d
17 3	Ukia	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	-	0	On goi ng
17 4	Waia/Kako	Road improvement-Routine Maintenance	1,000,000	-	0	Not starte d
17 5	Kitise/Kithuk i	Construction of key walls along Athiani - mwania - Kikome - Kwa Nyaa road	1,000,000	-	0	Not starte d
17 6	Makindu	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa matatu stages to Unisacco microfinance	1,000,000	-	0	ongoi ng
17	Kathonzweni	Installation and rehabilitation of market lights at	1,038,000	-	0	Comp

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
7		Kiteei, Mbuvo Nzau,Kavumbu and Kiluluini markets				lete and in use
17 8	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	-	0	Comp lete and in use
17 9	Kikumbulyu North	Road opening (Hire of shovel)	1,100,000	-	0	Not starte d
18 0	Nzaui/Kilili/ Kalamba	Kwa Mbithi drift -Installation of a drift - RMLF	1,200,000	-	0	Not starte d
18 1	Muvau/Kikuu mini	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,201,928	-	0	Not starte d
18 2	Ukia	road grading - NYS	1,250,000	-	0	Not starte d
18 3	Mukaa	Road improvement	1,280,346	-	0	Not starte d
18 4	Ilima	Market lighting – Mutini, Musalala and Kwa Mwave markets	1,421,746	-	0	Comp lete and in use
18 5		Green energy promotion	1,500,000	-	0	Not starte d
18 6	Ivingoni/Nza mbani	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling - RMLF	1,500,000	-	0	Not starte d
18 7	Kikumbulyu South	Kibwezi roads improvement programme -Spot murraming of Kibwezi- london road and other feeder roads within ngumbe and kikoo area.	1,500,000	-	0	Not starte d
18 8	Kilungu	Makutano - Kyangonye - Ndumanzi road-Digging of Drainage,Grading,Murraming and Compacting,Concrete works and Beaconing - RMLF	1,500,000	-	0	Not starte d
18 9	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -RMLF	1,500,000	-	0	Not starte d
19 0	Kisau/Kiteta	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures - RMLF	1,500,000	-	0	Comp lete and in use
19 1	Mbitini	Opening of roads - NYS 1. kithumanzi-katundu road 2. Barazani- kwa ndolo-kwa mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road	1,500,000	-	0	Not starte d
19 2	Mbooni	hire of machines - opening of roads - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	1,500,000	-	0	Not starte d
19 3	Ukia	opening of kyau - Muvani road section	1,500,000	-	0	Not starte d

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19 4	Mavindini	Kwa Ndungulu-kwa Joel-kwa Ndeme-nzeveni catholic-kwa Letu-kwa muthoka-ngei road - Installation of road structures: culverts and key walls - RM:F	1,500,000	-	0	Not starte d
19 5	Mavindini	Kwa muthuka-yembondo road through Kwa mwania and Kwa wewa -Installation of road structures: culverts and key walls - RMLF	1,500,000	-	0	Not starte d
19 6	Nzaui/Kilili/ Kalamba	Road maintenance/spot murruming/sand to public institutions (Fuel Ksh.500,000 for Sand and the rest fuel for county machinery)	1,603,715	-	0	ongoi ng
19 7	Nzaui/Kilili/ Kalamba	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets	1,665,000	-	0	Not starte d
19 8	Mavindini	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road - RMLF	1,700,000	-	0	Not starte d
19 9	Thange	Culverts across the Ward	1,920,000	-	0	Not starte d
20 0	Kikumbulyu North	Kisayani street light	1,970,000	-	0	Comp lete and in use
20 1	Kikumbulyu North	Muangeni drift -Construction of drifts	2,000,000	-	0	ongoi ng
20 2	Kilungu	REREC Matching Grant	2,000,000	-	0	On going
20 3	Mbooni	Kikima town and Markets improvement programme	2,000,000	-	0	Comp lete and in use
20 4	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	-	0	Not starte d
20 5	Kathonzweni	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	-	0	Not starte d
20 6	Kikumbulyu South	Kikumbulyu South REREC grant -Electrification of households in Upper Kalungu and Kasemeini Clusters	2,000,000	-	0	On going
20 7	Kilungu	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage,Grading, Murraming and Compacting and Concrete works - RMLF	2,000,000	-	0	Not starte d
20 8	Kitise/ Kithuki	Road opening - Kyuasi - Londokwe and From Muti kati - Kikwasu - Winzeni road	2,000,000	-	0	Not starte d
20 9	Nguu/Masum ba	Road improvement programme opening- NYS/MTF	2,000,000	-	0	Not starte d
21 0	Thange	Kimanga Drift -Construction Of Drift -RMLF	2,000,000	-	0	Not starte d
21 1	Waia/Kako	Opening of Mithumo- Kaseveni Road -Road opening	2,000,000	-	0	Not starte d
21	Waia/Kako	Kaiti-Uviluni-Mbimbini-Kyaume road opening -	2,000,000	-	0	Not

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
2		Light grading and Road-Runoff harvesting - RMLF				starte d
21 3	Wote/Nziu	Roads maintenance programme	2,000,000	-	0	Not starte d
21 4	Mavindini	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls - RMLF	2,000,000	-	0	Not starte d
21 5	Kee	Solar market lighting	2,100,000	-	0	Comp lete and in use
21 6	Kiimakiu/Kal anzoni	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga dam- Masaani -Heavy grading - RMLF	2,100,000	-	0	Not starte d
21 7	Kithungo/Kit undu	Installation of floodlights at Nthengo,Syathani and Kalambya markets	2,100,000	-	0	On going
21 8	Mbitini	Maintenace of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumanzi, Munganyi, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines - RMLF	2,200,000	-	0	Not starte d
21 9	Kathonzweni	Machine hire for opening of roads across the ward	2,300,000	-	0	ongoi ng
22 0	Mtito Andei	Hire of National Youth Service (NYS) machines.	2,450,000	-	0	Not starte d
22 1	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa mwenvyo road opening	2,500,000	-	0	ongoi ng
22 2	Kee	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisa Kimwatho - RMLF	2,500,000	-	0	Not starte d
22 3	Kitise/ Kithuki	Road Improvement-NYS	2,500,000	-	0	Not starte d
22 4	Mtito Andei	Road opening - Hire of equipment	2,500,000	-	0	Not starte d
22 5	Ukia	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu	2,500,000	-	0	Not starte d
22 6	Waia/Kako	Road improvement-Hire of motor grader and shovel	2,500,000	-	0	Not starte d
22 7	Makindu	Purchase of a 3phase transformer and connection to 120 homes	2,500,000	-	0	ongoi ng
22 8	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening	2,850,000	-	0	Not starte d
22 9	Kitise/Kithuk i	Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwania)	2,997,634	-	0	Comp lete and in use
23 0	Kako Waia	Roads improvement Programme-Opening of Kwa Kiuani-Kitongu-Mukio-Kwa Ndung	3,000,000	-	0	Not starte d

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
23 1	Mukaa	Road improvement programme	3,000,000	-	0	Not starte d
23 2	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000	-	0	Comp lete and in use
23 3	Mtito Andei	Instalation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000	-	0	Not starte d
23 4	Nguu/Masum ba	Opening grading murraming and drainage works of Makutano, kyaani kiuani vololo rd	3,000,000	-	0	Comp lete and in use
23 5	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 starte d
23 6	Ilima	Mwaani matwiku kyakatoni kyambeke,kwakongo kitheini road Murramping, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) - RMLF	3,000,000	-	0	Not starte d
23 7	Ivingoni/Nza mbani	Gravelling from Ndivuni ECDE - Lutheran - subcounty county offices - kwa nthuku- strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -RMLF	3,000,000	-	0	Not starte d
23 8	Kalawa	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	-	0	ongoi ng
23 9	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	-	0	ongoi ng
24 0	Kasikeu	Mombasa road (straw bag), to Kasioni to Yale to Lumu Dispensary to ABC Kisaulu to Kwa-Mikate to Kasikeu/Sultan road Junction -Grading, Murraming and installation of road structures - RMLF	3,000,000	-	0	Not starte d
24 1	Kathonzweni	installation of culverts and Gabbions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani- kwa Kavivya - Nguthunu Culverts (c) Kiteii- kwa Jimmy culvert (d) Kwa isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road - RMLF	3,000,000	-	0	Not starte d
24 2	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road- Construction of a drift at Kithangathini river, Digging of drainage,Full Murramping and compacting,Grading (parts),Concrete Works and Beaconing - RMLF	3,000,000	-	0	Not starte d
24 3	Mukaa	Road maintenance across the ward	3,000,000	-	0	Not starte d
24 4	Nguumo	Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed church-Dotcom- kwa Mulwa road (12km) - RMLF	3,000,000	-	0	Not starte d
24 5	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondus- Ngokolani-Kilungu Catholic-Kinyambu Road -	3,000,000	-	0	Not starte d

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		RMLF				
24 6	Thange	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road - RMLF	3,000,000	-	0	Not starte d
24 7	Wote/Nziu	Costruction of road structures for Makolongo-kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road	3,000,000	-	0	Not starte d
24 8	Muvau/Kikuu mini	Opening and grading of roads -Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Muueba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani- Kwa kithuka - Kithoni - Soweto - Ndukuma - Kaseve	3,000,000	-	0	ongoi ng
24 9	Muvau/Kikuu mini	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	-	0	Not starte d
25 0	Mavindini	Road maintenance across ward	3,300,000	-	0	Not starte d
25 1	Mavindini	Road improvements (Hire of machinery)	3,307,315	-	0	Comp lete and in use
25 2	Kikumbulyu North	Machine hire.	3,500,000	-	0	Not starte d
25 3	Masongaleni	Hire of machines and drainage structures for Ngeitini-Kyumanzi-Kavatini-Yumbuni-Kalimani boundary road - RMLF	3,500,000	-	0	Not starte d
25 4	Nguumo	Muundani- Kilema- Wayona- Kituamba- Mutantheeu- kwa Mwangu- Tuanga Rd (19Km).- RMLF	3,500,000	-	0	Not starte d
25 5	Kilungu	Road improvement – fuel/Machine hire	3,757,610	-	0	Comp lete and in use
25 6	Tulimani	Ndangu-Malaa- Kanoto Ndoo,Kyanguma- Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	3,953,500	-	0	Comp lete and in use
25 7	Mukaa	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	3,998,890	-	0	Comp lete and in use
25 8	Emali/Mulala	Completion of Kwa Masauti-Muselele- Mung'ethele road -Heavy grading, murraming and installation of road structures - RMLF	4,000,000	-	0	ongoi ng
25 9	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	4,000,000	-	0	Not starte d
26	Kisau/Kiteta	Road opening, grading, murraming and installation	4,000,000	-	0	Not

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
0		of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - thwake road. - NYS				starte d
26 1	Kithungo/Kit undu	Bush Clearing and heavy grading of Kithungo- Katumanzi-Mukuyuni-Katumanzi-Kithangaini-Katitu road-Widening,grading and drainage structure - RMLF	4,000,000	-	0	Not starte d
26 2	Kithungo/Kit undu	Mwanyani-Katunyoni-Utwiini-Mumani road- Widening,grading and drainage structures - RMLF	4,000,000	-	0	Not starte d
26 3	Kithungo/Kit undu	Construction of a drift at Kyevutula - RMLF	4,000,000	-	0	Not starte d
26 4	Nzaui/Kilili/ Kalamba	Hire of shovel and grader for road maintenanc e(Fuel) -Dry rate	4,000,000	-	0	Not starte d
26 5	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyno - Ndauni - buthani - Kiuani road -- Grading,Murraming and Construction of road structures - RMLF	4,500,000	-	0	Not starte d
26 6	Kikumbulyu North	Installation of culverts in various roads within the ward	4,600,000	-	0	Not starte d
26 7	Makindu	Road maintenace - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy -Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani mrkt – Kwa Kitonyi – Mombasa road Ikoyo. 4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katumanzi – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptised Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiembeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.	4,700,000	-	0	Not starte d
26 8	Makindu	Road maintenace - 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.	4,890,000	-	0	Not starte d

S/ No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget (1) Estimates	Expenditure as at 31 st December 2025	Absor ption Rate (%)	Proje ct status
		7. Yimwaa - Itulu. 8. Kwa See (Nguuni road) – Kwa Mwango – GNCA Church- Kwa Ben Wote road. 9. Chief's Gate - Kwa Musilu resident – Kwa Kazungu - Railway. 10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Gradding of Kiambani Schools play fields.				
26 9		Construction of Mbulutini Ndauni drift	4,900,000	-	0	Comp lete and in use
27 0	Wote/Nziu	Construction of Kyambui Drift - RMLF	5,000,000	-	0	ongoi ng
27 1	Ukia	Kisimbi-Mutanga road-Kitutu kitile, Kwa Mulokanthangu ndio, Iiuni,Kyuki,Kitile, Nthangathi roads -Road structures and grading(2M grading- NYS and 3M for road structures -RMLF	5,000,000	-	0	Not starte d
27 2	Wote/Nziu	Construction of Kyambui drift -Construction of a drift - RMLF	5,000,000	-	0	ongoi ng
27 3	Muvau/Kikuu mini	Roads Maintenance -MTF	5,500,000	-	0	Not starte d
27 4	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road - Installation of drift - RMLF	5,500,000	-	0	ongoi ng
27 5	Kitise/Kithuk i	Construction of Londokwe Drift - RMLF	7,500,000	-	0	ongoi ng
27 6	Mbitini	Mbulutini drift- Construction of a drift	7,650,000	-	0	Comp lete and in use
27 7	Ukia	Yathonza - Kwa Jephas Maingi Road: Kaiti drift - Opening, grading and structures - RMLF	9,000,000	-	0	Not starte d
27 8		Maintenance of street/flood lights- Climate action	10,000,000	-	0	
27 9	Mbooni	Kikima Town/Markets Development Program - Phased programme.- Cabro paving Kikima victoria hotel- KNUT offices, machakos and Tawa busparks, walkway construction from KCB to Amazon petrol station and Markets street lighting	10,000,000	-	0	ongoi ng
28 0	Nguu/Masum ba	Construction of Kitende Drift - RMLF	14,000,000	-	0	ongoi ng
28 1	Ilima	Construction of Kithioni drift -RMLF	15,000,000	-	0	ongoi ng
28 2	HQ	Roads Maintenance Fuel Levy	355,582,206	-	0	ongoi ng
Total			808,349,130	39,697,702	5	

4.11.2. Non-Financial Performance

The department realised some outputs against the set targets for FY 2025/26. In road infrastructure development, 45Kms of road were opened, 11.3 Kms of road gravelled, 510.6 Kms of roads maintained, 1100cubic meters of roads cabro paved and 1 drift was constructed. In energy promotion and development program; 14 streetlights and 15 high mast floodlights were installed. The table below presents the key non-financial performance for the second quarter.

Table 60: Department of Transport Non-Financial Performance

Programme	Sub programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 31 st December 2025	Variance
General Administration & Planning	Administration	Administration	Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	1	1	0
Road Infrastructure Development	Road Transport	Roads Department	Roads management	KM of roads opened	100	45	55
				Km of roads maintained	950	510.6	439.4
				No. of km graveled	170	11.3	158.7
				Cubic meter of roads cabro paved	2000	1100	900
			Completed Maintenance of residential and non-residential building	% maintenance of the building	100%	50%	50
			construction of drifts	No of Drifts constructed	12	1	11
Energy Promotion and Development	Market lighting	Energy	Installation of street lights	No. of streetlights installed	60	14	46
			Streetlights maintained	No. of streetlights	2000	1100	900

Programme	Sub programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 31 st December 2025	Variance
	Rural electrification		maintained				
			Installation of high mast flood lights	No. high mast floodlights installed	13	15	+2
			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	0	1

4.11.3. Challenges, Lessons Learnt and Recommendations

Emerging Issues

1. **Technological** advancements have revolutionized the construction industry requiring continuous skill advancement and development. Some skills and methods of construction have been rendered obsolete. New methods have been innovated through technology which have increased efficiency, reduced cost of construction and enhanced society participation and awareness. However, the adoption of new technologies has been slow due to gaps in skill development, resistance to change by key players, cost of acquisition and use of new technology hardware and software and lack of funding for research on emerging technologies in the sector.
2. **Climate change**

Climate change which comes with unforeseen and adverse weather conditions such as floods, landslides and prolonged droughts has immense effects on infrastructural developments. Damage to infrastructure developments occasioned by floods, landslides, and other weather related calamities has greatly increased the cost of reconstruction and maintenance of the affected facilities hence hindering economic growth.

Challenges

1. Encroachment of road reserves and other public land especially in urban centers
2. Extensive road networks without adequate finances
3. Inadequate budget for upgrading and maintenance of road networks to all weather.
4. Inadequate budgets for energy exploration and promotion
5. Lack of approved survey maps in most of the areas
6. Inadequate Incorporation of Research and Innovation in infrastructure development
7. Political interference / competing stakeholder interests.
8. Weak coordination mechanism with other development partners.
9. Inadequate regulation of public transport in the county.
10. Inadequate policy and regulatory frameworks for departmental operation
11. Inflation and high cost of building materials and construction technologies
12. Ever mushrooming slum developments and informal settlements

13. High rate of urbanization leading to pressure on infrastructure and social amenities.
14. High initial cost of energy infrastructure development
15. Vandalism of development infrastructure – roads and energy
16. Lack of adequate establishment of some directorates / Gaps in staff establishment
17. Aging/ retiring staff without replacement resulting into departmental information lapses/losses
18. Inadequate office space and general work environment both at headquarters and sub-county offices.

Recommendation

1. Strengthen policy and regulatory frameworks

4.12. Department of Lands, Urban planning and Development, Environment and Climate Change

4.12.1. Financial Performance Summary

During the first half of the financial year, the total expenditure constituted of development expenditure 49 percent, personnel emoluments 42 percent, and operations and maintenance nine percent. The figure below shows the departmental expenditures per economic classification;

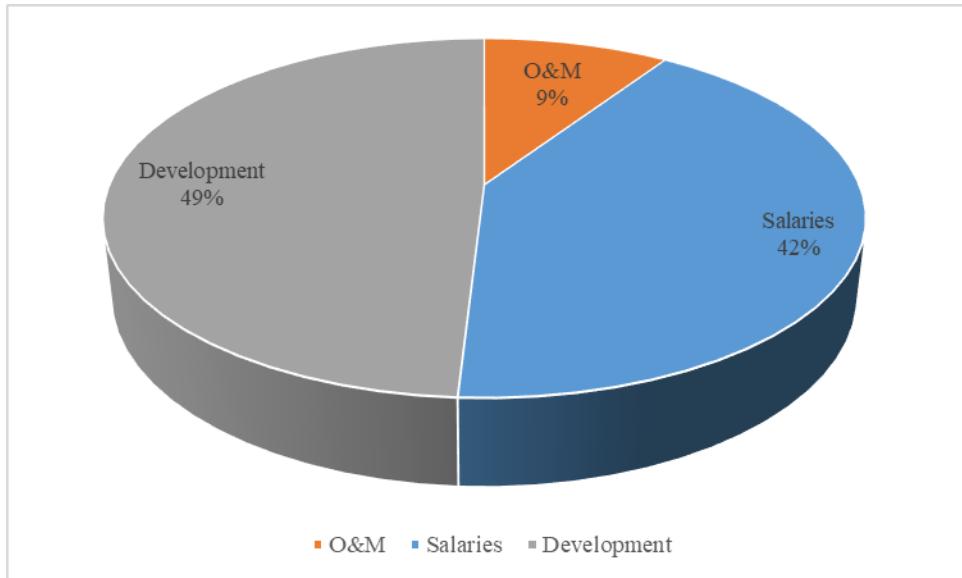


Figure 20: Lands Expenditures by Economic Classification

The total departmental expenditure for the first half year of the FY 2025/26 was Ksh 61,061,993 against a budget of Ksh 696,398,315 which translated to an absorption rate of nine percent. The table shows the departmental expenditures per economic classification.

Table 61: Expenditures by Economic Classification

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

Expenditure by Programme and Sub-programme

General administration and planning recorded the highest expenditure of Ksh 31,093,732 while Environment Management and Protection recorded the second highest expenditure of Ksh 28,761,400.

Table 62: Expenditure by Programme and Sub programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31st Dec 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	Programme 1: General administration & planning	68,533,833	-	31,093,732	-	45	0
Land Survey & Mapping	Programme 2: Land Survey & Mapping	1,329,080	23,552,952	-	1,206,862	0	5
Urban planning	Programme 3: Urban planning	4,764,011	55,677,432	-	-	0	0
Mining mapping & development	Programme 4: Mining mapping & development	850,000	199,714	-	-	0	0
Environment Management and Protection	Programme 5: Environment Management and Protection	11,600,000	529,891,294	-	28,761,400	0	5
Total		87,076,924	609,321,391	31,093,732	29,968,262	36	5

Recurrent Expenditure

The department's recurrent expenditure was Ksh 31,093,732 against a budget of Ksh 87,076,924, translating to 35.71 percent absorption rate. Analysis of the recurrent expenditure shows that salaries and wages recorded the highest expenditure of Ksh 25,359,931 followed by Daily Subsistence Allowance. The table below presents the expenditure performance per item.

Table 63; Department of Lands Recurrent Expenditure Performance

No .	Expenditure item	FY 2025/26 Supplementa ry Budget (1) Estimates	Cumulative Expenditur es as at 31 st December 2025	Absorptio n Rate (%)
1.	Salaries And Wages	60,863,833	25,359,931	42
2.	Daily Subsistence Allowance	3,000,000	2,061,750	69
3.	Fuels, Oils & Lubricants	3,000,000	1,400,000	47
4.	County Tree Planting Day	1,000,000	771,181	77
5.	Budget Implementation Committee	900,000	582,300	65
6.	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,500,000	330,000	22
7.	Planning, budgeting and indicator tracking	300,000	222,400	74
8.	Domestic Travel Costs	849,080	182,170	21
9.	Training Expenses	700,000	143,000	20
10.	Office & General Supplies-Computer Accessories	150,000	41,000	27
11.	Electricity	200,000	-	0
12.	Water and sewerage	100,000	-	0
13.	Communication-Telephone	50,000	-	0
14.	Communication-Courier & Postal Services	50,000	-	0
15.	Publishing & printing Services	250,000	-	0
16.	Advertising & Publicity	150,000	-	0
17.	Office & General Supplies-stationery	300,000	-	0
18.	Office & General Supplies-Sanitary	100,000	-	0
19.	Membership fees	100,000	-	0
20.	Other Operating expenses - Financial Management & Reporting	250,000	-	0
21.	County Environmental Committee	1,000,000	-	0
22.	Hospitality supplies- World environment day & international forest day	850,000	-	0
23.	Environmental education program	200,000	-	0
24.	Community outreach	100,000	-	0

No .	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate (%)
25.	Environment conferences and sensitization	250,000	-	0
26.	Environmental Inspection and Monitoring	200,000	-	0
27.	Revenue mobilisation on land-based revenue	3,300,000	-	0
28.	Environmental Impact Assessment and Audit	550,000	-	0
29.	Environmental Administration, Coordination and Governance	720,000	-	0
30.	Coordination of Sub County Survey and Planning	494,011	-	0
31.	Maintenance Expenses - Motor Vehicle	2,800,000	-	0
32.	Environmental Conservation, Silvicultural practices and management	650,000	-	0
33.	Restoration of fragile landscapes and wetlands	350,000	-	0
34.	Purchase of Noise Control Equipment (Meter, Camera and GPS Gargets)	1,000,000	-	0
35.	Mining Mapping & development	200,000	-	0
36.	Wildlife management electric fence	600,000	-	0

Development Expenditure Performance

The department spent Ksh 29,968,262 on development during the first half of FY 2025/26. This was against a budget of Ksh 609,321,391 which represented 4.92 percent absorption rate.

Table 64:Lands Department Development Expenditure and Project Status

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st Dec 2025	Absorption Rate (%)	Project status
1		Climate change Fund Board	476,730	-	0	Complete
2		CCIS FLLoCA Matching Grant	49,420	-	0	Complete
3		CCRI FLLoCA Matching Grant	24,887,650	-	0	Ongoing
4		IDA (World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Institutional Grant(UIG)	37,690,700	-	0	Not started
5		FLOCA Funding	633,126	-	0	Not started
6	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	25,219	-	0	Not started
7	Kilung u	Purchase of land	107,400	-	0	Not started
8		Conditionall allocation ; 20% Share of Mineral Royalties	199,714	-	0	Not started

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st Dec 2025	Absorption Rate (%)	Project status
9		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	297,928,473	6,780,041	2	Ongoing
10		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	12,205,805	-	0	Ongoing
11		Climate change Fund Board	6,007,641	-	0	Ongoing
12	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	108,987	-	0	Complete
13		Operationalization of Kee-Mbooni Municipality	5,051,065	-	0	Ongoing
14		CCIS(County Climate Instistutional Institutional Support) FLLoCA Matching Grant	15,467,052	6,293,318	41	Ongoing
15		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	164,951,310	15,688,040	10	Ongoing
16		Opening up of Kikima town roads	1,100,000	-	0	Not started
17		Issuance of Kikima township title deeds	2,400,000	-	0	Not started
18	Emali/ Mulala	Purchase of land for Mulala Playground	500,000	-	0	Not started
19		Survey of Tawa Township	4,000,000	-	0	Not started
20		Survey for titling of Wote townships Public Utilities	3,000,000	1,206,862	40	Ongoing
21	Kilung u	Rehabilitation of Nthunguni Gulley	1,000,000	-	0	Not started
22	HQ	Survey for titling of Wote and Matiliku Townships	3,000,000	-	0	Not started
23	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary	500,000	-	0	Not started
24	Ukia	Purchase of land for Itangini Market	4,200,000	-	0	Not started
25	Ivingoni/ Nzambani	Survey and titling	2,000,000	-	0	Not started
26	Mbooni i	Mbooni – Kee Municipality	86,505	-	0	Not started
27	Kathonzweni	Fuel for desilting of londokwe dam using county machinery - climate change initiative	1,418,520	-	0	Not started
28	Muvau/ Kikumi ni	Climate Change intiative	65,566	-	0	Complete
29	Ukia	Riverine conservation and restoration	100,000	-	0	Complete
30	Ukia	Survey of access roads and public lands in Ukia ward	300,000	-	0	complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st Dec 2025	Absorption Rate (%)	Project status
31	Kasike u	Planning of Kayata market	74,162	-	0	Complete
32	Kathon zweni	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000	-	0	Ongoing
33	Makind u	Beaconing and issuance of title deeds.	2,561,466	-	0	Complete
34	Mboon i	Kyaavua Village Land Clinic, Mapping and titling	112,041	-	0	Complete
35	Nzaui/ Kilili/K alamba	Planting of trees -Climate change fund	700,000	-	0	Compete
36	Nzaui/ Kilili/K alamba	Ndumoni dispensary (purchase of land)	200,000	-	0	Ongoing
37	Nzaui/ Kilili/K alamba	Mulata dispensary (purchase of land)	75,000	-	0	Ongoing
38	Emali/ Mulala	Land succession program, survey and titling	1,437,840	-	0	Ongoing
39	Kathon zweni	Abattoir -Buy land to construct an abattoir	1,000,000	-	0	Not started
40	Kisau/ Kiteta	Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Ongoing
41	Kitise/ Kithuki	Kwa Muthembwa Sand dam	1,000,000	-	0	Not started
42	Mason galeni	Surveying, beaconing, and allocation of public lands (Ngomano and Miumoni)	500,000	-	0	Not started
43	Mtito Andei	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	-	0	Not started
44	Nguum o	Town planning of Kiunduani Town	3,000,000	-	0	Ongoing
45	Waia/K ako	Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Ongoing
46	Waia/K ako	Sand Dams conservation	1,000,000	-	0	Not started
47	Nguum o	Purchase of land for Kiunduani livestock yard.	2,000,000	-	0	Not started
48	Nzaui/ Kilili/K alamba	Survey of public utilities and roads	200,000	-	0	Not started

4.12.2. Non-Financial Performance

During the period under review, the department initiated surveys for Tawa and Matiliku markets to enhance land tenure security, and the development of the Kiunduani local physical and land-use plan to guide optimal land development. Additionally, 10,124 users accessed land services through the Makueni Arhi digital platform, improving land-based own-source revenue collection.

During the reporting period, the County Government, working with development partners, advanced environmental conservation and climate-smart livelihoods through the promotion of apiculture, aquaculture, tree nursery establishment, pasture development, and indigenous tree growing. Over 300 community groups and individuals adopted nature-based enterprises such as beekeeping, fish farming, and tree nursery establishment, leading to the creation of more than 40 jobs at the community level. Strategic partnerships with communities and landscape restoration actors supported vulnerable groups, with at least 15 groups initiating nature-based enterprises within the last six months.

Progress was also recorded in landscape restoration, water conservation, and environmental governance. Three sand dams were constructed during the period, while additional catchment protection and restoration activities remain ongoing. Tree growing efforts yielded over 13,900 trees during the past rainy season, with further planting planned in the next rainy season, and long-term restoration outcomes to be assessed over five years. Environmental oversight continued through ongoing audits, inspections, and EIA reviews, alongside strengthened collaboration with conservation partners. A stakeholder review meeting was held to validate the Climate Action Report.

Table 65: Department of Lands Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st December 2025	Varia nce	Remark
Land survey, Mapping and Tilting	Land survey, Mapping and Tilting	Survey	land parcels surveyed	No. of land parcels surveyed	5000	0	-5000	Projects not yet started
			Markets surveyed	No. markets surveyed	4	0	-4	Initiated market survey for Tawa and Matiliku
		Survey	Title Deeds issued	No. of Title Deeds issued	3,000	0	-3000	Projects not yet started
		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	0	-2	Projects not yet started
Urban Planning	Urban Planning	Planning	LP&LUDP Prepared and approved	No. of LP&LUDP Prepared and approved	10	0	-10	Projects not yet started
		Planning	LP & LUDP implemented	No. of LP & LUDP implemented	5	0	-5	1 Project ongoing
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	10,124	8124	On going
	Forests and landscape restoration	Forestry	Resilient ecosystems	Number of Nature based enterprises promoted	12	5	7	Promotion of Apiculture, aquaculture, Tree nursery establishment, Patsure establishment , indegenous tree groeing ongoing by both the county government and development partners

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
				Number of people benefiting directly from nature based enterprises	1160	300	860	Community groups and individuals have adopted promoted enterprisessuch 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 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)	115	14	101	Strategic partnerships with communitites and landscape restoration partners has seen 15 groups of vulnerable populations initiate nature based enterprises in the last 6 months.
				No of sand conservation structures constructed	10	3	7	Partners were able to construct 2 sand dams while the County government constructed one within the half year period. The couty government is in the process of constructing four more in qaurter 3 and four.

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
				Area (Ha) of landscape under restoration	200	50	150	Restoration efforts are ongoing and data collection has not been completed
				Number of trees planted	30,000	13,925		Trees were grown during the past rain season. More tree will be planted during the November December rains.
				No. of catchment protection interventions undertaken	2	1	1	One intervention on catchment protection was completed while the other is ongoing.
				Number of county climate actors engagement for a held	1	1		A stakeholder action review meeting was held to validate the climate change report. Another engagement will be held in quarter four
				Area (Ha) of landscape restored	100			This indicator will be measured after 5 years to see the outcome of landscape restoration efforts
Climate change adaptation	Climate resilience financing and investments	Climate change unit	Climate resilient ecosystems	Proportion of allocated funds utilized.	100%	5%	95%	There was expenditure in the past quarter
				Number of Climate investments implemented	19	2	17	5 projects are ongoing while 12 others are at design level. Externally sourced funds for the 12 projects have not been disbursed
Polution control and Management	Environmental management	Directorate of environment	Environmental compliance.	No of SEA, EIAs and Environmental audits done.	18	0	18	Audits were ongoing as at the end of the quarter

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance	Remark
				Number os environmental inspections undertaken	6	0	6	Environmental inspections ongoing
				Number of EIAs reviewwd	24	0	24	Review of EIAs was ongoing at the end of the quarter.
				Number of Noise control and general environmental inspections	6	0	6	Environmental inspection were ongoing at the end of the quarter
Environmental education and Advocacy	Environmental education and Advocacy	Directorate of environment	Enhanced environmental conservation and sustainable use of goos ad services	No of farmer groups, conservatvion groups and institutions trained	10	6	4	Strategic partnership withwith other conservation actors
		Directorate of environment	Environmental Education and Advocacy Enhanced	Number of Environmental awareness and sensitization for a held	3	1	2	Two other For a will be held in quarter two and three.
Sustainable Natural development	Mineral Mapping and Development Enhanced	Mining Unit	Sustainable use and management of mineral resources	Number of routine mining inspections undertaken	6	3	3	The inspections are scheduled for quarter three and four.

4.12.3. Emerging Issues, Challenges and Recommendation

Emerging Issues

1. Technology and innovation: need for automation of land services (development control and LIMS), which will improve land-based revenue collection in urban areas and service delivery
2. Unprecedented national/county and natural events/factor leading to divergence of funds

Challenges

1. Insufficient human resource allocation to support urban planning and development and environment management
2. Inadequate budgetary allocation to facilitate service delivery on the departmental mandate
3. Inadequate legal framework to support services such as survey and titling
4. Political interference in execution of key departmental projects and programmes such as development control and enforcement of compliance.
5. Non-adherence to legal and regulatory framework requirements by departments
6. Lack of solid and liquid waste disposal infrastructure to ensure effective and sufficient management of county waste
7. Closure of other operating expenses votes on soft projects in the development budget that are recurrent in nature.
8. Most projects and programmes which form part of the departmental budget are soft in nature and are not recognizable as tangible by PFM Act, 2012.
9. Lack of appropriate equipment for use by officers such as surveying activities
10. Inadequate allocation for staff training and capacity building.

Recommendations

1. **Scale up Financing** – Prioritize increased and ring-fenced funding for titling, LIMS, and urban infrastructure through county budgets, PPPs, and donor partnerships.
2. **Accelerate Digitization** – Fully digitize land records, integrate LIMS with revenue systems, and expand GIS-based planning to enhance transparency and revenue mobilization.
3. **Strengthen Dispute Resolution** – Institutionalize land tribunals and ADR mechanisms to fast-track resolution of land conflicts.
4. **Enhance Urban Infrastructure** – Invest in drainage, waste management, street lighting, and non-motorized transport infrastructure to improve livability in urban areas.
5. **Capacity Building & Enforcement** – Equip municipal boards and planning units with adequate staff, tools, and enforcement mechanisms to manage urban growth effectively.
6. **Community Participation** – Expand structured public participation and awareness campaigns to build ownership of projects, ensure compliance, and encourage uptake of titling services.

4.13. Department of Water, Sanitation and Irrigation

4.13.1. Financial Performance Summary

During the first half of FY 2025/26, the department spent a total of Ksh. 88,051,397 against a budget of Ksh. 670,576,747 representing an overall absorption rate of 13 percent. The total expenditure incurred during the period comprised 41 percent for personnel emoluments, 48 percent for development, and 11 percent for operations and maintenance

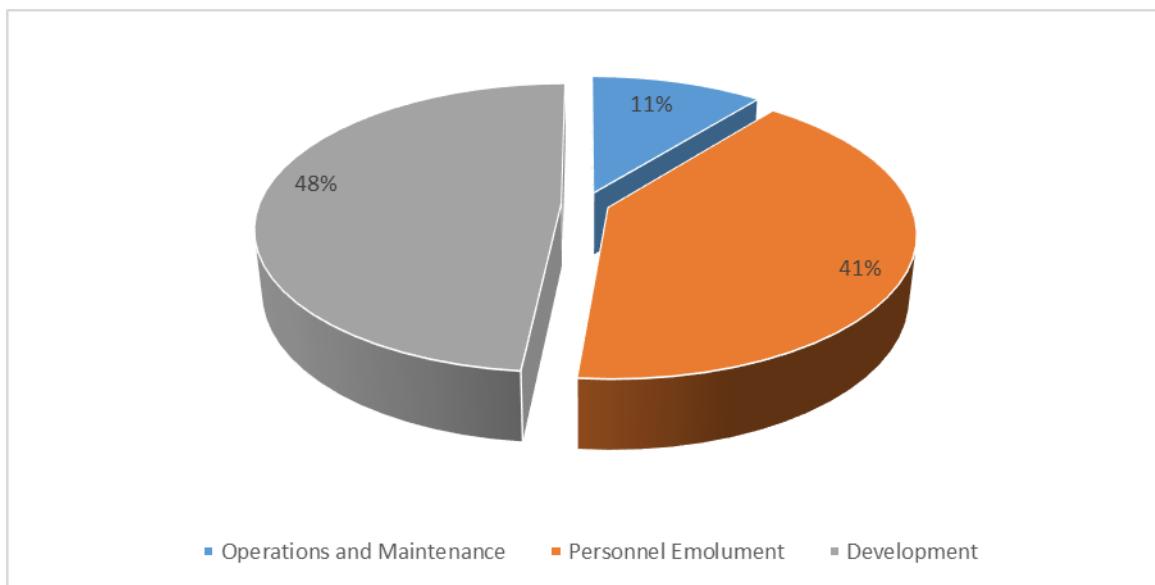


Figure 21: Second Quarter; Department Of Department Of Water Expenditure Per Economic Classification

Expenditure by Economic Classification

The department utilized Ksh 45,391,634 for recurrent expenditures and Ksh 42,659,763 for development, representing absorption rates of 39 percent and eight percent respectively.

Table 66: Half Year Water Department Summary of Budget and Expenditures

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	24,620,151	8,743,218	36
Maintenance	6,550,000	769,449	12
Sub Total	31,170,151	9,512,667	31
Personnel	86,109,521	35,878,967	42
Total Recurrent	117,279,673	45,391,634	39
Development Expenditure			
Capital Expenditure	553,297,075	42,659,763	8
TOTAL	670,576,747	88,051,397	13

Recurrent expenditure

Analysis of the recurrent expenditure reveals that Ksh 9,512,667 was spent on personnel emoluments, while Ksh 15,080,492.75 was spent on operations and maintenance.

Table 67: Department of Water Recurrent Expenditure Performance

Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2025	Absorption Rate(%)
Salaries & Wages	86,109,521	35,878,967	42
Casuals and other contracted services	4,200,000	1,782,000	42
Community outreach	1,500,000	1,435,000	96
Daily Subsistence Allowance	2,700,000	1,336,676	50
Refined Fuels & Lubricants	4,000,000	1,000,000	25
Board committees conferences, seminars and Makueni Rural Water Board(MARUWAB)	2,500,000	729,743	29
Office & General Supplies and Services	900,000	636,500	71
Water Act Governance & Administration	2,500,000	521,156	21
Maintenance Motor Vehicles	1,500,000	518,649	35
Domestic Travel & Subs-Water Extension Services	700,000	407,800	58
General office Supplies-stationery	900,000	339,998	38
Telephone, Telex, Facsimile and Mobile Phone Services	500,000	250,000	50
Travel Costs	700,000	160,835	23
Maintenance of Civil Works	300,000	115,500	39
Maintenance of Computers and ICT	100,000	90,500	91
Advertising, Awareness & Publicity Campaigns	130,000	48,960	38
Training Expenses	800,000	47,800	6
Annual subscription fees	150,000	46,750	31
Purchase of 15 ward Motor Cycles	3,150,000	44,800	1
Catering Services(Receptions, Accommodation, drinks)	1,000,000	-	0
Laboratory Materials, Supplies & small equip	200,000	-	0
Supplies and accessories for Computers and printers	200,000	-	0
Record management	200,000	-	0
Review of service charter	200,000	-	0
Planning, budgeting and indicator tracking	400,000	-	0
Routine Maintenance- Other Assets (boreholes / pipelines etc.)	200,000	-	0
Purchase of office furniture	100,000	-	0
Purchase of Computers, soft wares & IT equipment	50,000	-	0
Maintenance of Office Furniture	50,000	-	0
Dam Construction Services/Maintenance of Earth moving equipment	300,000	-	0
Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	300,000	-	0
Water Trucking	500,000	-	0
Electricity	50,000	-	0
Water and Sewerage	190,151	-	0

Source: County Treasury 2026

Development Expenditure Performance

In the first half of 2025/26, the department spent Ksh 42,659,763 against a development budget of Ksh 553,297,075 translating to an absorption rate of 8 per cent. The expenditure per development item and status as at 31st December 2025 are indicated in the table below.

Table 68: Department of Water Development Expenditure and Projects Status

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
1.	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset)	35,032,206	150,000	0	Ongoing
2.	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	10,000,000	6,272,348	63	Ongoing
3.	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10,000,000	-	0	Not started
4.	Wote/Nziu	Kituasi Water project- Construction of 4 inch raising main to Kwa Wambua Kimeu, solarization and electricity, installation of pump set, elevated metallic water tank (100m3).	9,797,020	5,855,907	60	Complete
5.		Operationalization of Kiosks and distribution of Ndukuma	8,000,000	-	0	Not started
6.	Masongaleni	Ulilinzi Borehole - Equipping, purification and distribution	8,000,000	190,101	2	Not started
7.	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000	-	0	Not started
8.	Mukaa	Kwa Kaketa water project phase II -Pump line to Thumbi masonry tank, return line, gravity line from Thumbi to Kwa Malelu through Kyangala market	7,000,000	-	0	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		with construction of kiosks and installation of water tanks.				
9.	Mukaa	Nzaini water project Phase 1 -Pumping system and solarization, pumping line to Kingalani top (2.5km) and a return line (2.5km). Storage tank at Kingalani. Distribution to Uvou village, Kitonguni, Kimia village and Upete market	7,000,000	-	0	Not started
10.	Tulimani	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani	7,000,000	-	0	Ongoing
11.	Masongaleni	Kativani borehole - Rehabilitation, purification and Distribution	7,000,000	190,101	3	Not started
12.		Kinze Water project- Distribution	7,000,000	-	0	Ongoing
13.	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2	6,700,000	-	0	Not started
14.	KiimaKiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks (kiosks at demiu, Kautandini, Kwa Dc and Upembi. Part of the funds, Ksh. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	6,249,692	-	0	Stalled
15.	Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyanganzu-nzeveni DL 2Km 5tanks.	6,169,529	-	0	Ongoing
16.	Kiimakiu/Kalanzoni	Distribution of Katilini water project-Rising main to Kiima Kiu hill, Distribution network, Construction of treatment plant,	6,000,000	-	0	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		Construction of silt traps and pump set installation				
17.	Kiimakiu/Kalanzoni	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3 masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation	6,000,000	-	0	Not started
18.	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points	6,000,000	-	0	Ongoing
19.	Kitise/ Kithuki	Kwa Nzeki/Makovo earth dam –reconstruction of embankment, repair of spill way,	6,000,000	-	0	Not started
20.		desilting and expansion ,construction of check dams ,fencing and draw-off system.		-		
21.	Mtito Andei	Mangelete water project - Establishment of water pipeline to Nzayo	6,000,000	-	0	Not started
22.		solarization and pumping,construction of masonry tanks and supply of water tanks platform				
23.	Emali/Mulala	Rehabilitation of Kwa Nzele water sump tank - Rehabilitation of the sump tank and water distribution	6,000,000	-	0	Not started
24.	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme	5,770,750	-	0	Ongoing
25.	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	5,700,000	-	0	Not started
26.	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa kaviti area to Ilatu area	5,642,262	4,929,783	87	Complete
27.	Kitise/ Kithuki	a) Kitise water project - Replacement 3 inch rising main pipeline from Katangini	5,300,000	176,400	3	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
28.		treatment works to Yikitise primary school.				
29.		b) Construction of elevated steel tank at Yikitise primary school and ejecting to				
30.		distribution lines				
31.		c) NB: The funding is a top up to the current project funding.				
32.	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704	-	0	Complete
33.	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	-	0	Ongoing
34.	Mavindini	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	5,000,000	-	0	Ongoing
35.	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	5,000,000	-	0	Not started
36.		KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani,solarization and extension of water pipeline from Kalungu to Ilingoni,Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni watertank pipeline	5,000,000	-	0	
37.	Nguumo	Tunguni borehole water project-Equiping and distribution and elavated tower and storage tanks	5,000,000	-	0	Not started
38.	Mavindini	Nthunguni Borehole - Drilling, Solarization and Distribution of Nthunguni borehole	4,700,000	-	0	Ongoing
39.	Nguumo	Athi river water project- Distribution of Athi river water project from Athi	4,700,000	-	0	Complete
40.		Water project security systems	4,700,000	-	0	Ongoing
41.	Muvau/Kikuumini	Ndukuma Dam - Water distribution	4,500,000	-	0	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
42.	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000	-	0	Complete
43.	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	-	0	Ongoing
44.	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	4,026,044	2,861,346	71	Ongoing
45.	Kalawa	AKWASH Project – (a. Extension line from Kaketi to Mweleli to Kaseuni (3 Kiosks); b. Extension line from AKWASH to Kinze Market (3 Kiosks); and c. Extension line from Miangeni to Kwa Malenge to Kavumbu (3 Kiosks)	4,000,000	64,500	2	Not started
46.	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	-	0	Ongoing
47.	Kikumbulyu North	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	4,000,000	-	0	Not started
48.	Kikumbulyu North	Construction of a masonry tank at Kisayani (225 cubic meter capacity) - KIMAWASCO	4,000,000	-	0	Complete
49.	Kikumbulyu North	Construction of a masonry tank at Ndetani (225 cubic meter capacity) - KIBMAWASCO	4,000,000	-	0	Complete
50.	Waia/Kako	Distribution of Miau earthdam water project, Distribution to Kwa katheo, Construction of masonry tank and extension	4,000,000	-	0	Ongoing

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		to Mba, Nthangathini amd Ngovu				
51.	Kee	Drilling and Equipping of Kwa Nzelu borehole - Drilling, Equipping and Distribution	4,000,000	-	0	Not started
52.	Muvau/Kikuumini	Drilling, distribution of Nzueni borehole	4,000,000	591,693	15	Ongoing
53.		-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 50m ³ . 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction		-		
54.	HQ	Feasibility for Distribution of Mzima Springs Water	4,000,000	-	0	Not started
55.	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000	-	0	Ongoing
56.	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	4,000,000	-	0	Ongoing
57.	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	4,000,000	-	0	Not started
58.	Nguumo	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	4,000,000	-	0	Ongoing
59.	Ilima	Kyambeke Borehole water Project -Distribution to kyambeke level iv hospital, markets up to ndolo School	4,000,000	-	0	Ongoing
60.	Ilima	Mukilitwa Sand Dam Water Project -Water distribution to kwa chief, markets and Kavatanzou Pri and Kavatanzou Secondary schools and Kavatanzou dispensary	4,000,000	-	0	Not started
61.	Kee	Mulolongo Borehole - Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages	4,000,000	-	0	Ongoing
62.	Kithungo/Kitundu	Mutooni borehole water project-Equipping and distribution of water to	4,000,000	-	0	Ongoing

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		Kithungo primary,secondary and market,Mutooni village and Munyuuka primary				
63.	Waia/Kako	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of kisoi Munyao Health center and Muii Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	4,000,000	-	0	Ongoing
64.	Kitise/ Kithuki	Rehabilitation of Maana Ana earth dam - Desilting, reshaping of embankment, spillway, check dams and draw point and desilting of Tuma earth dam	4,000,000	-	0	Not started
65.		Tulimani - Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	4,000,000	-	0	Not started
66.	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	-	0	Complete
67.	Kikumini/Muvau	Construction of Thwake Sand Dam	3,992,900	50,000	1	Complete
68.	Nguu/Masumba	Kikuu - Kiangini Water Project	3,700,000	-	0	Not started
69.	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	3,500,000	-	0	Ongoing
70.	Nguu/Masumba	Kakili Borehole-installation of submassive pump and Soalrization	3,500,000	297,252	8	Ongoing
71.	Nguu/Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution -Sump, rehabilitation, solarization, equipping	3,500,000	-	0	Ongoing
72.		Distribution line to Kitende,Kwa Mtungu and Mii		-		
73.		Rehabilitation of Itulu line		-		
74.	Kasikeu	Mumela Borehole -Drilling, Equipping and Distribution	3,500,000	1,330,897	38	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
75.	Kasikeu	Mutanda Borehole - Drilling, Equipping and Distribution	3,500,000	1,555,009	44	Not started
76.	Nguu/Masumba	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution	3,500,000	995,700	28	Not started
77.	Mavindini	Yekanga Borehole - Drilling, equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m ³ plastic tank	3,123,760	2,114,886	68	Complete
78.	Ivingoni/Nzambani	Distribution of Mikuyuni BH	3,000,000	-	0	Ongoing
79.	Ivingoni/Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	3,000,000	-	0	Ongoing
80.	Tulimani	Expansion of Kooi earthdam	3,000,000	-	0	Not started
81.	Mtito Andei	Kambu-Kitengcee water project -Establishing of water pipeline to Nzoila and mitooni-Construction of water kiosks and water tanks	3,000,000	-	0	Not started
82.	Kathonzweni	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumu and Mbuvo Health centre	3,000,000	-	0	Ongoing
83.	Nzaui/Kilili/Kalamba	Kwa Ndule Water Sum(New Project) - Construction of sump and distribution of water to Kasevini	3,000,000	-	0	Ongoing
84.	Mbooni	Kyambui Water Project - Construction of masonry tank at Misakwani and water distribution to Mutwii- Nguunguu- coffee factory - Mutea and Thaathaini	3,000,000	86,308	3	Ongoing
85.	Nguumo	Kyandulu Borehole - Pipeline extension to Kibarani -Kyusyani - Syiembeni villages	3,000,000	-	0	Ongoing
86.		Mainteinance of boreholes and improvement of water	3,000,000	-	0	Ongoing

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		system				
87.	Kikumini/Muvau	Kambi mawe borehole (ENI CSR) -Distribution line from Kambi Mawe catholic to Nursery, raising pipeline from source to kwa metho hill, rehabilitation of storage tanks and kiosks and return pipe for community distribution	3,000,000	-	0	Ongoing
88.	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	-	0	Ongoing
89.	Kee	Kyamyatu earthdam-Desilting of Kyamyatu earth dam	2,954,636	-	0	Complete
90.	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	-	0	Complete
91.	Makindu	Syengoni BH- equipping	2,700,000	-	0	Ongoing
92.	Thange	Extension of Kibmawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	-	0	Not started
93.	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery	2,500,000	-	0	Complete
94.	Ukia	Rehabilitation of Kwa Kisela water Project - Rehabilitation, extension to Mukuyuni hospital and Market	2,500,000	-	0	Ongoing
95.		Ikuma Water Project - Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	2,500,000	-	0	Ongoing
96.	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	-	0	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
97.	Mukaa	Drilling and distribution of Maiani Borehole	2,365,680	-	0	
98.	Kisau/Kiteta	Kithongo borehole	2,255,359	46,270	2	Complete
99.	Thange	Drilling and equipping Muthungue borehole	2,246,680	-	0	Not started
100.	Kathonzweni	Solarization and equipping of Kathamboni Borehole	2,231,000	-	0	Not started
101.	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	2,175,126	-	0	Complete
102.	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965	-	0	Not started
103.	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	2,066,150	-	0	Complete
104.	Kee	Rehabilitation of dams(Kivaku, Ndumanzi, Imilini and Kikonde earth dams)	2,000,648	216,819	11	Complete
105.	Emali/Mulala	Drilling of Emali Town Borehole	2,000,000	-	0	Not started
106.	Mavindini	Drilling of Kitumbai Borehole	2,000,000	-	0	Complete
107.	Ivingoni/Nzambani	Drilling of manyatta BH	2,000,000	-	0	Ongoing
108.	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	2,000,000	900,444	45	Ongoing
109.	HQ	Irrigation Development Programme	2,000,000	-	0	Not started
110.	Ukia	Kithamba Borehole - Solarization and extension of pipeline to kinyuani areas	2,000,000	2,255,359	113	Ongoing
111.	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
112.	Kathonzweni	Mantainance and fueling of Ward backhoe	2,000,000	-	0	Ongoing
113.	Thange	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	-	0	Ongoing
114.	Kilungu	Nduu Water Project - Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa	2,000,000	-	0	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		Ndeke rising main distribution line and return line.				
115.	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000	-	0	Ongoing
116.	Kathonzweni	Rehabilitation of Kikuu-Kwa Kavisi Water project raising main.	2,000,000	-	0	Not started
117.		Thange - Mbolutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	-	0	Ongoing
118.	Thange	Thange Sand Dam -Storage Tank and distribution	2,000,000	-	0	Ongoing
119.	Ivingoni/Nzambani	UTU distribution to Yumbuni Market (water kiosk)	2,000,000	-	0	Ongoing
120.	Kako/waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	1,980,240	-	0	Not started
121.	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	37,612	2	Complete
122.	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	1,963,049	-	0	Ongoing
123.	Kee	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward	1,932,958	-	0	Not started
124.	Emali/Mulala	Solarisation and equipping of Emali Township Borehole	1,912,286	1,906,873	100	Complete
125.	Kiimakiu/Kalanzoni	Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee	1,843,268	-	0	Complete
126.	Thange	Borehole Drilling -Borehole to Supply water to Ivoleni Area	1,800,000	1,314,893	73	Not started

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
127.	Makindu	Makindu - Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	1,750,000	1,363,980	78	Complete
128.	Makindu	Rehabilitation and extension of Katheani and Kwa Mbuli BH	1,600,000	-	0	Ongoing
129.		Athi-Tunguni Water Project - Floating platoon	1,500,000	603,201	40	Complete
130.	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	-	0	Ongoing
131.	Nzaui/Kilili/Kalamba	Kasooni Water Project - Distribution of the water	1,500,000	-	0	Not started
132.	Kalawa	Katukulu Earth dam	1,500,000	-	0	Complete
133.	Kikumbulyu North	Water connection from Utafiti to Kwa Masaku - Kibmawasco	1,500,000	-	0	Not started
134.	Kikumbulyu South	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	1,500,000	-	0	Not started
135.		Maluini/Miangeni - Kwa kamii water project by KIMAWASCO	1,500,000	-	0	Not started
136.		Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,449,350	1,375,937	95	Complete
137.	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	27,997	2	Ongoing
138.	Kikumini/Muvau	Kwa Muia Earth Dam - desilting.	1,422,960	200,900	14	Complete
139.	Ivingoni/Nzambani	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	1,420,411	-	0	Not started
140.	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by	1,316,381	-	0	Ongoing

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		KIMAWASCO				
141.	Makindu	Excavation of Syengoni earth dam	1,309,020	-	0	Complete
142.	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea-Kyuasini - Matiliku Market	1,280,000	96,800	8	Not started
143.	Mavindini	Water improvement programme	1,259,455	-	0	Ongoing
144.	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,193,805	-	0	Complete
145.	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000	1,000,000	100	Complete
146.	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole	1,000,000	-	0	Not started
147.	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk	1,000,000	-	0	Not started
148.	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000	-	0	Complete
149.	Ukia	Kaumoni Borehole - Equipping, solarization and distribution	1,000,000	-	0	Not started
150.	Kikumbulyu South	Purchase of 5000l water tanks to groups (climate change adaptaion)	1,000,000	-	0	Awarded
151.	Nzaui/Kilili/Kalamba	Distribution of Ithetheni water project to maviaume,kwa kitengi and nthiiani	900,000	139,003	15	Ongoing
152.	Nzaui/Kilili/Kalamba	Kwa Kitoo borehole-solarization	900,000	96,800	11	Not started
153.	Nzaui/Kilili/Kalamba	Repair and solarization of Muthwani borehole	900,000	-	0	Not started
154.	Mukaa	Construction of Water tank at Kiongwani primary for Kwa Kakue water project	845,560	-	0	Not started
155.	Mavindini	Water improvement programme	800,000	-	0	Not started
156.	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471	-	0	Complete
157.	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	14,935	2	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
158.	Mbooni	Rehabilitation of Mulima earth dam	760,960	-	0	Complete
159.	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	751,159	-	0	Complete
160.	Kitise/Kithuki	Athi Mwania water project - Distribution of Athi Mwania water project for irrigation(Feasibility study)	750,000	-	0	Complete
161.	Nzaui/Kilili/Kalamba	Kwa DC borehole solarization	700,000	-	0	Not started
162.	Nzaui/Kilili/Kalamba	Solarization of kwa king'oo borehole	700,000	-	0	Not started
163.	Kee	Water improvement programmes	685,450	-	0	Complete
164.	Ivingoni/Nzambani	Water improvement/design	684,159	-	0	Complete
165.	Nzaui/Kilili/Kalamba	Extension of Ndumoni Borehole pipeline	600,000	-	0	Not started
166.	Nzaui/Kilili/Kalamba	Kwa koki,isololo water project	600,000	-	0	Not started
167.	Nzaui/Kilili/Kalamba	Solarization of kwa mutavi borehole	600,000	-	0	Ongoing
168.	Mukaa	Kaketa water project - Phase 1; Sand dam wall raising, disilting, 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.	585,000	100,000	17	Complete
169.	Kako/waia	Miau earth dam - Rising main to kwa katheo and water distribution network to nthangathini,kitandi Ctti,ngovu and mba makets, construction of 5No. water kiosks and installation of water tank for each kiosk, construction of 1No. 50 cubic metres masonry storage tank, water distribution to 2No. schools(Miau Primary School and Miau Secondary School)	553,973	100,000	18	Complete
170.	Mbitini	Mbuthani water sump repair	548,887	-	0	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		and extension to Kwa Mavoo				
171.	Muvau/Kikuumini	Itaa Water Project	500,000	18,293	4	Ongoing
172.	Makindu	Kwa Mbuli borehole-diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000	-	0	Complete
173.	Kiimakiu/Kalanzoni	Rehabilitation of Mbondoni borehole-Purchase and installation of solar panels and Rewiring	500,000	-	0	Ongoing
174.	Nzaui/Kilili/Kalamba	Rehabilitation of Mbulutini and connection to Njau pipeline	500,000	-	0	Not started
175.	Nzaui/Kilili/Kalamba	Supply of water tanks to water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects and other projects	500,000	-	0	Ongoing
176.	Mukaa	Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabiliattion of kiosk at Kaembeni	474,272	100,000	21	Complete
177.	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	-	0	Complete
178.	Nzaui/Kilili/Kalamba	Supply of FLOCCA water to Kalima	470,000	-	0	Not started
179.	Kikumini/Muvau	Mutemwa Borehole - Equipping, fencing and distribution	450,411	-	0	Complete
180.	Nzaui/Kilili/Kalamba	Purchase of 5000L water tanks	450,000	-	0	Ongoing
181.	Wote/Nziu	Water improvement program in Wote/Nziu Ward	436,000	-	0	Ongoing
182.	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	431,357	2,049,390	475	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
183.	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	414,100	-	0	Complete
184.	Kisau/Kiteta	Kamen Self Help Group- Water improvement fund	409,374	-	0	Not started
185.	Emali/Mulala	Emali Chiefs Borehole	406,439	-	0	Complete
186.	Mtito Andei	kwa Martha Earthdam canal construction	400,000	-	0	Not started
187.	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	-	0	Complete
188.	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandalenii borehole	371,200	-	0	Ongoing
189.	Kikumini/Muvau	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	340,000	100,000	29	Complete
190.	Kiimakiu/Kalanzoni	Kwa Ngumu Borehole- Repair	307,405	-	0	Complete
191.	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	300,800	-	0	Ongoing
192.	Kikumbulyu North	Purchase of Water tanks - Kibmawasco	300,000	300,000	100	Complete
193.	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	-	0	Complete
194.	Emali/Mulala	Matiku/Kwa kasoda tanks	299,900	-	0	Complete
195.	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	291,200	-	0	Ongoing
196.	Kako/Waia	Water improvement programme	276,776	-	0	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
197.	Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	266,367	-	0	Complete
198.	Nguumo	Desilting of Sekeleni earthdam	263,096	-	0	Complete
199.		Soil, Water and Biota environmental assessment for Thange Petroleum Spill	256,140	-	0	Complete
200.	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	256,136	77,200	30	Complete
201.		Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	255,266	-	0	Complete
202.	Mukaa	Rehabilitation of Kwa Kulundu Borehole	250,000	-	0	Complete
203.	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	-	0	Complete
204.	Nzaui/Kilili/Kalamba	Kikwasuni borehole-repair(Manual pump)	200,000	-	0	Not started
205.	Kikumini/Muvau	Ndukuma Earthdam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area	200,000	66,178	33	Complete
206.	Nzaui/Kilili/Kalamba	Repair of Kalima borehole	200,000	-	0	Not started
207.	Tulimani	Ikokani water project - Rehabilitation and desilting	200,000	10,000	5	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		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).				
208.	Kako/Waia	Kavingiliti earthdam - in house machines	199,568	-	0	Complete
209.	Thange	Purchase of Motorbike for ward water officer	195,000	-	0	Complete
210.		Kasikeu - Drilling, equipping and distribution of Masokani borehole	150,000	-	0	Complete
211.	Ivingoni/Nzambani	Drilling of Nzambani Borehole	136,860	-	0	Complete
212.	KiimaKiu/Kalanzoni	Desilting of Kwa Loa Earthdam	124,886	124,886	100	Complete
213.	Ilima	Kiusyi water project – intake enhancement, submersible pump & control pannel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at mwaani market	100,000	-	0	Complete
214.	Kisau/Kiteta	Ndumanu earth dam	100,000	-	0	Complete
215.	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	-	0	Complete
216.		Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000	-	0	Complete
217.	Kako/waia	Waia earth dam- Installation of solar power supply for pumping system ,	80,000	80,000	100	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		installation of submersible pump and Water treatment				
218.	Ukia	Supply of pipes and fittings for Kilala health centre and Kyambiwa water project	80,000	-	0	
219.	Nguu/Masumba	Thithi borehole	80,000	-	0	Complete
220.	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
221.	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
222.	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
223.	Ukia	Itenge water project- Installation of 3KM 3" diameter Itenge rising main. Submersible pump, control panel, solarization, 2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km	72,900	79,142	109	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		Nzouni rising main				
224.	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000	-	0	Complete
225.	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
226.	Kiimakiu/Kalanzioni	Katatu dam –desilting by using – county machines	64,406	10,884	17	Complete
227.	Ukia	Ithanze Water Project- 2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	56,880	56,880	100	Complete
228.	Kithungo Kitundu	Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Constrcution 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
229.	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	50,000	-	0	Complete
230.	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000	-	0	Complete
231.	Kikumbulyu North	Kilisa water tank reseivoir.	37,037	37,037	100	Complete
232.	Kitise/Kithuki	Kwa mbila earthdam - Distribution from Kiambani to Kiuuku	30,000	-	0	Complete
233.	Kisau/Kiteta	Syumbe borehole	22,884	-	0	Complete
234.	Kithungo/Kitundu	Mitooni water project- Distribution to Mitooni Hill	20,530	-	0	Complete

No	Project location(Ward)	Expenditure Item/Project Name	Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)	Project Status
		and Kithungo market				
235.	Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	20,000	-	0	Complete
236.	Kikumini/Muvau	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	20,000	20,000	100	Complete
237.	Makindu	Kiboko Twaandu water project KPLC bill payment	19,970	-	0	Complete
238.	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	14,000	-	0	Complete
239.	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	10,000	-	0	Complete

Source: County Treasury 2026

4.13.2. Non-Financial Performance

During the period under review, the County Government enhanced access to water services and reduced distance to water sources through the construction of one earth dam with two additional dams under construction, extended a total of 124 kilometers of water pipelines, four new boreholes drilled, six existing boreholes equipped, four boreholes rehabilitated and one sump tank constructed. As a result, 650 rural households were reached through the newly distributed water sources. Seven urban centres/markets were connected with reliable piped water reaching 100 households, while two public institutions were connected to water sources. Under urban and rural water governance, 80 community water schemes/project sustainability management committees were capacity built for effective water management and sustainability.

Table 69: Department of Water Non-Financial Performance

Programme	Sub Program	Delivery Unit	Key output	Key Performance Indicator	Target (s)	Actual as at 31 st December 2025	Variance	Remarks
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	1	-1	One dam was completed while two others were ongoing as of the end of the quarter
			Reduce distance to the nearest	No. of sand dams/Weirs with Sumps constructed/rehabilitated	8	1	-7	One sump had been constructed by the end of the quarter
	Ground Water development	Department of Water (DTU)	Increase proportion of households with access to reliable water supply to 70%;	No. of Boreholes Drilled /rehabilitated/ Equipped	22	14	8	4 new boreholes had been drilled while 6 existing ones had been equipped and 4 others rehabilitated at the end of quarter 2.
	Piped water supply infrastructure	Department of Water (SC engineers)		Km. of water pipelines constructed	350	124	226	Newly distributed water sources including eathdams

Programme	Sub Program	Delivery Unit	Key output	Key Performance Indicator	Target (s)	Actual as at 31 st December 2025	Variance	Remarks
								and boreholes total to 124 km
				No of community water points/ Water Kiosks Constructed	50	18	50	Equipping and distribution is ongoing
				No. of rural HH accessing water in community water Points /water kiosks constructed.	1500	650	850	Newly distributed sources provided water for 650 households
				No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	2	0	2	Instalation of treatment facilitiesd in watert sources is still work in progress
				No. of new urban households with access to piped water.	300	100	200	New connections to markets and urban centres had reached 100 households
				No. of urban centres/Markets connected with reliable piped water	15	7	8	Connections are still ongoing
				No. of public institutions connected with piped water (schools, health centres)	10	2	8	More public imstitutions will be reached as equipping and distribution progresses
				No. of water projects connected with solar	16	5	11	Projects using solar energy are expected

Programme	Sub Program	Delivery Unit	Key output	Key Performance Indicator	Target (s)	Actual as at 31 st December 2025	Variance	Remarks
								to increase with the increase in equipped boreholes and other water sources.
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	3	All three service providers are compliant.
			Increased participation by community members	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	120	80	40	Capacity building of sustainability committees is a continuous programme carried out for complete projects.

Source: County Treasury 2026

4.13.3. Emerging Issues, Challenges and Recommendations

This section outlines the key challenges that affected budget execution during the first half of FY 2025/26. It also highlights lessons learnt from implementation experiences and provides actionable recommendations aimed at improving future budget performance and service delivery.

Challenges

1. **Delayed Fund Disbursement:** Delays in the transfer of funds from the National Government adversely affected the timely commencement of programmes and projects, as well as the settlement of pending bills, thereby slowing overall budget execution.
2. **Human Resource Capacity Gaps:** Inadequate staffing levels in the department constrained effective implementation of planned activities, affecting efficiency and the quality of service delivery.
3. **Inadequate Recurrent Budget to Support Development Activities:** The recurrent budget allocation was insufficient to adequately support the implementation, supervision, and sustainability of development programmes and projects, thereby affecting optimal utilization of development investments

Recommendations

1. **Strengthen Cross-Sectoral Collaboration:** County departments and agencies should enhance coordination and collaboration to optimize resource utilization and maximize the impact of programmes and projects at the community level.
2. **Enhance Stakeholder Partnerships:** The County Government should continue to strengthen partnerships with development partners, non-state actors, and other stakeholders to mobilize additional resources and improve effectiveness in programme and project implementation
3. **Ensure Timely Disbursement of Funds:** Timely release of funds by the National Treasury and County Treasury will facilitate smooth project initiation, continuity of activities, and timely settlement of obligations.
4. **Improve Budget Allocation Balance:** There is need to enhance recurrent budget allocations to adequately support development activities, including project supervision, operations, maintenance, and capacity building, to ensure sustainability and value for money.

4.14. County Public Service Board

4.14.1. Financial Performance Summary

In the first half of the FY 2025/26, the County Public Service Board incurred expenditure totaling to Ksh 20,901,061.40 which translated to an absorption rate of 29 percent against an allocation of Ksh. 73,251,184. 55 percent of the incurred expenditure was on personnel emolument with the remaining portion of 45 percent on operations and maintenance. Notably, there was no budgetary provision for development hence no expenditure incurred during the period.

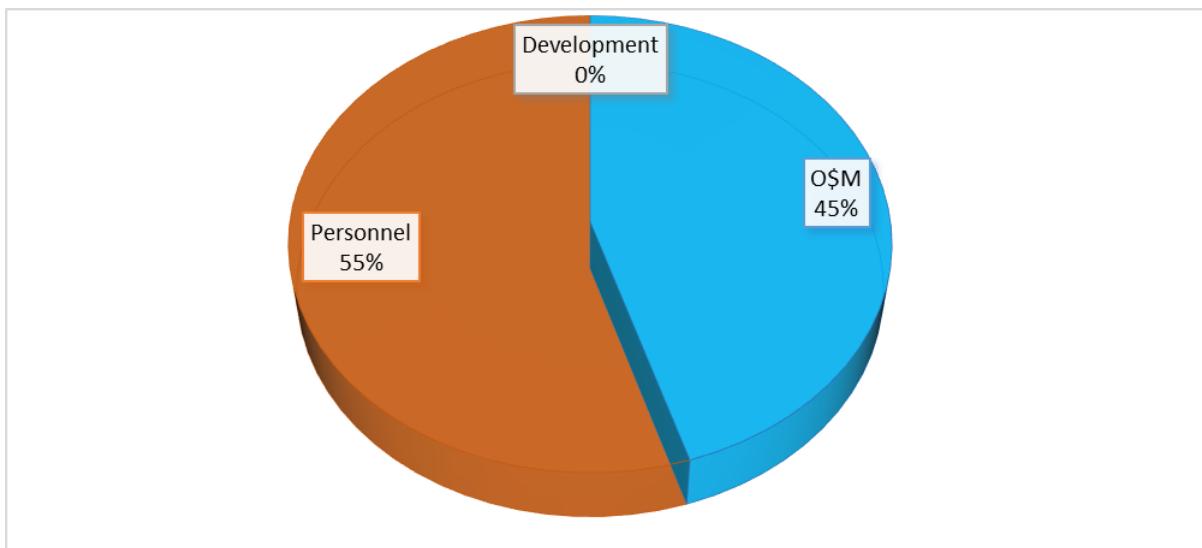


Figure 22: CPSB Expenditure Per Economic Classification

Expenditure by Economic Classification

As at 31st December 2024, recurrent expenditure stood at Ksh 32.36 million, achieving an absorption rate of 46 percent, with personnel costs showing the highest uptake. In contrast, as at 31st December 2025, recurrent expenditure declined to Ksh 20.90 million, translating to a lower absorption rate of 29 percent. The reduced absorption in FY 2025/26 was evident across operations, maintenance, and personnel, indicating slower expenditure execution compared to the previous financial year.

Table 70: Second Quarter Budget and Expenditure Comparison

Expenditure item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures as at 30th December 2025	Budget Absorption (%)	FY 2025/26 Supplementary Budget (1)Estimates	Expenditures as at 30th December 2025	Absorption Rate(%)
Operations	22,778,845	9,548,154	42	18,143,008	7,140,271	39
Maintenance	6,720,000	2,066,881	31	9,242,000	2,294,246	25
Sub Total	29,498,845	11,615,035	39	27,385,008	9,434,517	34
Personnel	41499472	20749736	50	45,866,176	11,466,544	25
Total Recurrent	70,998,317	32,364,771	46	73,251,184	20,901,061	29
Total Budget	70,998,317	32,364,771.35	46	73,251,183.78	20,901,061.40	29

Expenditure by Programme and Sub programme

During the first half of FY 2025/26, expenditure was fully attributed to Public Service Human Resource Management and Development. This which covers personnel emoluments, operations, and maintenance expenditure essential for staff welfare, capacity building, and

overall human resource administration. A relatively low absorption rate of 29 percent was observed. The Department expects improved performance in subsequent quarters.

Table 71: CPSB Expenditure by Programme and Sub programme

Programme/ Sub Programme	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st December 2025	Absorption Rate (%)
Programme 1:Public Service Human Resource Management and Development			
SP1. 1 Public Service Human Resource Management and Development	73,251,184	20,901,061	29
Total	73,251,184	20,901,061	29

Recurrent expenditure

During the first half of FY 2025/26, Salaries and wages recorded the highest expenditure of Ksh 11,466,544. Recruitment and induction of CPSB had the second highest expenditure of Ksh 1,404,346. Several items such as utilities, rent, office supplies, and contracted services recorded little or no expenditure by mid-year.

No.	EXPENDITURE ITEM	FY 2025/26 Supplementary Budget (1) Estimates	Actual Expenditure as at 31 st December 2025	Absorpti on Rate (%)
1.	Salaries And Wages	45,866,176	11,466,544	25
2.	Recruitment and induction of CPSB members	3,000,000	1,404,346	47
3.	Training Expenses- Secretariat	1,000,000	922,000	92
4.	National values and principles promotion and reporting	1,200,000	889,200	74
5.	Human resource reforms-	1,300,000	847,500	65
6.	Recruitment and selection	1,000,000	809,900	81
7.	Exit report for Board	800,000	763,600	95
8.	Daily Subsistence Allowance-Board members	1,400,000	691,650	49
9.	Training Expenses-Board	1,000,000	630,200	63
10.	Daily Subsistence Allowance- Secretariat Staff	1,000,000	601,900	60
11.	Refined Fuels & Lubricants	1,200,000	538,295	45
12.	Boards, Committees, Conferences and Seminars	800,000	399,900	50
13.	Internet Connections	780,000	160,080	21
14.	Catering Services(Receptions, Accommodation, drinks)	1,400,000	156,780	11
15.	Membership fees	350,000	150,000	43
16.	Travel Costs	500,000	127,946	26
17.	Office & General Supplies others	200,000	100,000	50
18.	web hosting	450,000	80,000	18
19.	Contracted Guards & Cleaning services	650,000	75,452	12
20.	Publishing & Printing Services	350,000	54,100	15
21.	Contracted Technical Services	150,000	31,668	21
22.	Electricity	100,000	-	-
23.	Water and Sewerage	200,000	-	-
24.	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	-	-
25.	Courier & Postal Services	30,000	-	-
26.	Subscription to Newspapers, Magazines and Periodicals	50,000	-	-

No.	EXPENDITURE ITEM	FY 2025/26 Supplementary Budget (1) Estimates	Actual Expenditure as at 31 st December 2025	Absorpti on Rate (%)
27.	Advertising, Awareness ,Communication & Publicity Campaigns;	159,835	-	-
28.	Payment of Rent	1,750,536	-	-
29.	Hospitality Supplies and Services		-	-
30.	General office Supplies-stationery	505,837	-	-
31.	Supplies and accessories for Computers	600,000	-	-
32.	Sanitary and Cleaning Materials	300,000	-	-
33.	Contracted Professional Services-	150,000	-	-
34.	Financial Reporting	166,800	-	-
35.	Productivity mainstreaming		-	-
36.	ISO Certification	-	-	-
37.	Maintenance Expenses-Motor Vehicles/Generator	400,000	-	-
38.	Purchase of Office Computers, printers & photocopiers	450,000	-	-
39.	Maintenance of Office Furniture	100,000	-	-
40.	Maintenance of Buildings	200,000	-	-
41.	Office Reallocation		-	-
42.	HR management software	600,000	-	-
43.	Maintenance of Computers, Software, Networks & Surveillance Systems	200,000	-	-
44.	Verification of Registration Credentials	662,000	-	-
45.	Purchase of office furniture & fittings	1,500,000	-	-
46.	Purchase of office equipment	200,000	-	-
47.	Shelves for the Registry	480,000		-

4.14.2. Non-Financial Performance

The department recorded mixed performance during the review period, with most indicators falling below set targets. Service delivery efficiency remained constrained, as the average turnaround time stood at 40 minutes against a target of 30 minutes, while 60 percent of business processes were re-engineered compared to the 75 percent target. Digitization of records reached 75 percent against the annual target of 100 percent, indicating partial progress in automation. Several key outputs, including customer satisfaction surveys, public service productivity index assessments, ISO audits, and employee satisfaction surveys, were not undertaken, while sensitization forums on human resource reforms and national values were only partially implemented. Performance management achieved its target of 100 percent completion of performance evaluations on time, full compliance with appraisal targets, and successful implementation of capacity assessment, performance rewards, and sanctions.

Table 72: CPSB Non-Financial Performance

Sub-Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 31 st December 2025	Variance
Programme: 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		-70
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	30	40	10
			%. of business processes fully re-engineered	75	60	-16
			Public service productivity index %	80		-80
			% of the population satisfied with their last experience of public services	80	-	-80
			No. of ISO Audit reports done	1	0	-1
		Performance management frameworks developed	% of Digitized Records	100	75	-25
			% of public servants meeting 70% of performance appraisal targets	100	100	0
			Percentage of Performance Evaluations Completed on time	100	100	0
			No of sensitization forums on Human resource reforms held	4	1	-3
			No of sensitization forums and reports on	4	2	-2

Sub-Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 31 st December 2025	Variance
		Employee performance and productivity	National values and principles held			
			No. of employee satisfaction surveys done	1	0	-1
			No of staff and board members recruited and inducted	50	38	-12
			Number of Positions filled Internally	400	389	-11
			No. of Capacity assessment and rationalization report prepared and implemented	1	1	0
			Performance Rewards and Sanctions Implemented	1	1	0

4.14.3. Emerging Issues, Challenges and Recommendations

During the second quarter of FY 2025/26, the County Public Service Board experienced several challenges that affected the smooth implementation of planned programmes and activities. Key among them included:

- a) **Delayed Release of Funds:** The late disbursement of funds slowed down the execution of key programmes, including staff welfare initiatives and ongoing institutional reforms.
- b) **Human Resource Capacity Constraints:** Limited staffing in critical technical areas and delayed recruitment affected the timely execution of planned activities and reduced operational efficiency.
- c) **Inadequate Operational Resources:** The Board faced logistical and resource limitations, including delayed procurement of essential supplies and services necessary for effective programme implementation.

Recommendations

To address the above challenges and strengthen performance in subsequent quarters, the following measures are recommended:

- a) **Enhance Timely Fund Disbursement:** The National Treasury and County Treasury should ensure prompt release of funds to facilitate continuous and effective implementation of planned programmes.
- b) **Strengthen Human Resource Capacity:** The Board should prioritize filling vacant positions and enhancing staff training to improve productivity and service delivery efficiency.
- c) **Improve Operational Efficiency:** Streamlining processes and ensuring timely provision of logistical support will enhance the Board's operational effectiveness.
- d) **Promote Digitization and Automation:** Fast-tracking the automation of human resource management systems and digitization of records will enhance transparency, accountability, and real-time performance monitoring.

4.15. Vote municipality

4.15.1. Financial Performance Summary

The total expenditure in the first half of FY 2025/26 constituted of operations and maintenance expenditure 65 percent, personnel emoluments zero percent, and development 35 percent. The figure below shows the departmental expenditures per economic classification;

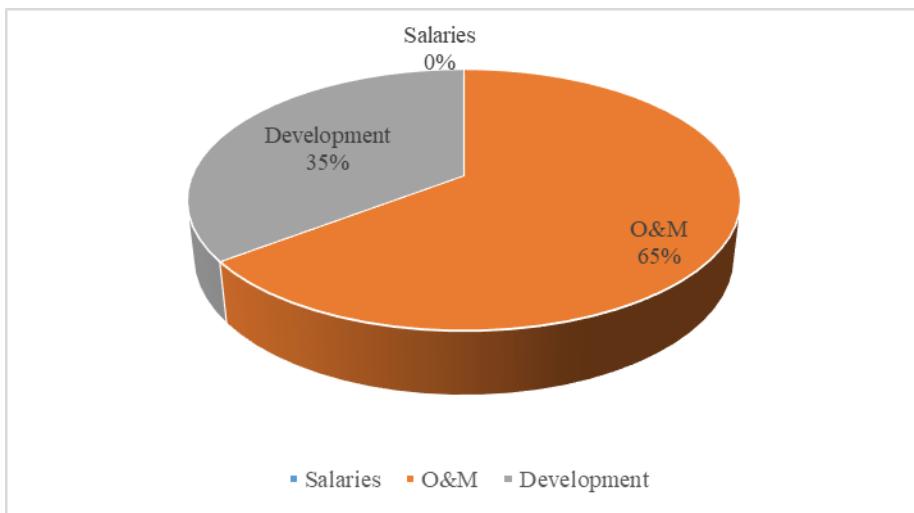


Figure 23: Expenditure by Economic Classification

The total expenditure for the first half of FY 2025/26 was Ksh 26,142,582 against a budget of Ksh 179,199,124 which translated to an absorption rate of 15 percent. The table below shows the departmental expenditures per economic classification.

Table 73: Comparison of FY 2024/25 and FY 2025/26 First Half Performances

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at 31 st December , 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st December, 2025	Absorption Rate (%)
Salaries	2,954,428	-	0	3,790,553	-	0
O&M	64,977,177	21,936,612	34	62,803,223	16,898,751	27
Recurrent	67,931,605	21,936,612	32	66,593,777	16,898,751	25
Development	57,514,011	304,400	1	112,605,348	9,243,831	8
Total	125,445,616	22,241,012	18	179,199,124	26,142,582	15

Table 74: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Programme 1: General Administration & support services.	66,593,777	112,605,348	16,898,751	9,243,831	25	8

Total		66,593,777	112,605,348	16,898,751	9,243,831	25	8
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Recurrent Expenditure

Wote municipality recorded a recurrent expenditure of Ksh 16,898,751 against a budget of Ksh 66,793,777, translating to 25.38 percent absorption rate. Analysis of the recurrent expenditure shows that utilities-electricity had the highest expenditure of Ksh 2,813,316 while promotion regulation and provision of refuse collection and solid waste management services recorded the second highest expenditure of Ksh 2,775,161.

Table 75: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st Dec 2025	Absorption Rate (%)
1.	Utilites- Electricity	10,000,000	2,813,316	28
2.	Promotion regulation and provision of refuse collection and solid waste management services	19,588,836	2,775,161	14
3.	Wote Green Public park operation and maintenance:	2,400,000	1,199,178	50
4.	Board and Committee sitting allowances	3,300,000	1,156,162	35
5.	Office Rent	3,209,276	1,121,507	35
6.	Office guards & cleaning services	4,138,200	1,089,092	26
7.	Fuels, Oils & Lubricants	1,800,000	900,000	50
8.	Office operations	1,700,000	850,000	50
9.	Maintenance Expenses - Motor Vehicle	1,200,000	513,450	43
10.	Domestic Travel Costs	1,000,000	500,000	50
11.	Daily Subsistence Allowance	1,000,000	500,000	50
12.	Revenue Collection	1,800,000	441,260	25
13.	Municipal Quarterly Citizen Fora costs	800,000	400,000	50
14.	Hospitality-Catering Services Accommodation,Gifts & Drinks	800,000	355,158	44
15.	Review of Municipal IDep	800,000	346,100	43
16.	Establishment and enhancement of urban green spaces	650,000	316,900	49
17.	Environmental administration, coordination and governance	566,911	247,660	44
18.	Community Outreach and stakeholder engagements	400,000	200,000	50
19.	Training Expenses	400,000	161,800	40
20.	Other Operating expenses-Financial Reporting	300,000	150,000	50
21.	Other Operating Expenses - Implementation committees	300,000	150,000	50
22.	Market governance - market committee	300,000	149,160	50
23.	Asset management operations-County Assets valuation	300,000	147,640	49
24.	Office & General Supplies-stationery	300,000	120,000	40

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st Dec 2025	Absorption Rate (%)
25.	Budget implementation and M&E	200,000	100,000	50
26.	Planning, budgeting and indicator tracking	200,000	100,000	50
27.	Water and Sewarage	700,000	95,207	14
28.	Salaries & Wages	3,790,553	-	0
29.	Communication-Telephone	100,000	-	0
30.	Communication-Courier & Postal Services	50,000	-	0
31.	Publishing & printing Services	400,000	-	0
32.	Subscription to Newspapers	50,000	-	0
33.	Advertising & Publicity	50,000	-	0
34.	office & General Supplies-Computer Accessories	400,000	-	0
35.	Membership fees	100,000	-	0
36.	Municipal staff uniforms	300,000	-	0
37.	Enforcement Services	1,500,000	-	0
38.	Purchase of Motor cycle-Wote Municipality	300,000	-	0
39.	Profiling nature based enterprises and risk analysis	300,000	-	0
40.	EIAs	300,000	-	0
41.	Maintenance of Plant machinery and equipment	500,000	-	0
42.	Purchase of computers	300,000	-	0

Development Expenditure Performance

The municipality recorded an expenditure of Ksh 9,243,831 on development during the first half of FY 2025/26. This was against a budget of Ksh 112,605,348, which represented 8.21 percent absorption rate.

Table 76: Wote Municipality Development Expenditure and Project Status

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditur e as at 31 st December 2025	Absorptio n Rate (%)	Project status
1		Development and enforcement of Municipal Plans and Development control	27,736	-	0	Ongoing
2		IDA (World Bank) credit: Kenya Urban Support Project (KUSP)-Urban Institutional Grants (UIG)	1,215	-	0	Ongoing
3		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	40,168,831	-	0	Not started
4		Opening and unclogging of drainage systems	500,000	250,000	50	Ongoing
5		Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market	1,006,366	1,006,366	100	complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
6		Supply of skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mburo 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	-	0	Not started
7		Construction of bodaboda sheds	111,732	-	0	Not started
8		Repair of Green Park Borehole	388,490	-	0	Complete
9		Drainage improvement and Murruring of Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murruring	150,977	-	0	Complete
10		Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27 solar powered floodlight maintenance	9,000,000	2,987,465	33.19	Ongoing
11		Construction of canopy for Mukuyuni Market Shed	1,000,000	-	0	Not started
12		Construction of exhaustible pit latrine at upendo, muusini	1,000,000	-	0	Not started
13		Purchase of Wote Bus park land	42,000,000	-	0	Not started
14		Roads improvement program across the municipality	5,000,000	5,000,000	100	Compete
15		Construction of modern Boda Boda sheds in Wote town	1,000,000	-	0	Not started
16		Installation of 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kiniu	6,300,000	-	0	Not started
17		Renovation of kako market shed	1,000,000	-	0	Not started
18		Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal	750,000	-	0	Not started

4.15.2. Non-Financial Performance

During the period under review, the County Government enhanced accessibility and road network connectivity within the municipality by grading 14km of roads, graveling 5km, bush clearing along 2km, and opening 1km of new roads.

Table 77: Wote Municipality Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 31 st December, 2025	Variance	
Urban Planning	Urban Planning	Wote Municipality	Parking zones established and cabro paved	Meters of parking zones established and cabro paved	2000	0	-2000	Projects not yet started
		Wote Municipality	Roads murramed/graded/opened	Kms of roads murramed/graded/opened	2	22	20	completed
		Wote Municipality	floodlights installed	High mast floodlights installed.	8	0	-8	Projects not yet started
		Wote Municipality	Skip bins supplied	No of skip bins supplied	6	0	-6	Projects not yet started
		Wote Municipality	Toilets constructed	No. of toilets constructed	2	0	-2	Projects not yet started
		Wote Municipality	Bodaboda shed constructed	No. of Bodaboda shed constructed	2	0	-2	Projects not yet started

4.15.3. Emerging issue, Challenges and Recommendation

Emerging Issues

1. Rapid Urban Expansion. Increasing population and urban growth have created a need for improved spatial planning and land-use management.
2. Rising Demand for Affordable Housing. The growth of Wote town has increased pressure on housing facilities and urban land.
3. Inadequate Sanitation and Waste Management. Expansion has outpaced investment in proper sanitation, drainage, and solid waste management systems.
4. Climate Change and Environmental Degradation. Increased droughts, floods, and declining water sources are affecting urban resilience.
5. Technological Advancement. There is growing potential to use digital tools for revenue collection, service delivery, and smart urban management.
6. Public-Private Partnerships (PPPs). The municipality faces emerging opportunities to leverage partnerships for infrastructure and service delivery.
7. Increased Socio-Economic Activities. Business expansion and informal trade are rising, requiring better regulation and infrastructure support.

Challenges

1. Inadequate Infrastructure. Poor road networks, insufficient drainage, and limited street lighting reduce accessibility and safety.
2. Poor Solid Waste Management. Lack of a modern waste disposal site and limited recycling capacity threaten environmental health.
3. Urban Poverty and Unemployment. Limited economic diversification has left many, especially youth and women, without sustainable income sources.
4. Unplanned Settlements and Land Disputes. Irregular land allocation and encroachment on public land hinder development control.
5. Environmental Pollution. Waste dumping, deforestation, and encroachment on riparian areas degrade the environment.
6. Financial Constraints. Limited revenue and dependence on county transfers restrict project implementation.

Recommendations

1. Develop and Enforce Comprehensive Urban Plans. Strengthen spatial planning and zoning regulations to guide urban growth.
2. Upgrade Infrastructure. Invest in roads, drainage, street lighting, and modern solid waste facilities.
3. Adopt Integrated Waste Management Systems. Promote recycling, composting, and environmentally sound disposal practices.
4. Promote Climate Change Adaptation Measures. Implement green infrastructure and sustainable water management initiatives.
5. Enhance Revenue Collection and Financial Management. Digitize revenue systems and strengthen accountability.
6. Promote Public–Private Partnerships (PPPs). Leverage partnerships for infrastructure development and service delivery.
7. Build Institutional and Technical Capacity. Train municipal staff and enhance technical expertise in urban management.
8. Promote Environmental Conservation. Protect water catchments, green spaces, and enforce environmental regulations.

4.16. Emali Sultan Hamud Municipality

4.16.1. Financial Performance Summary

The total expenditure constituted of development expenditure 53 percent, operations and maintenance 47 percent and personnel emoluments zero percent. The figure below shows the departmental expenditures per economic classification.

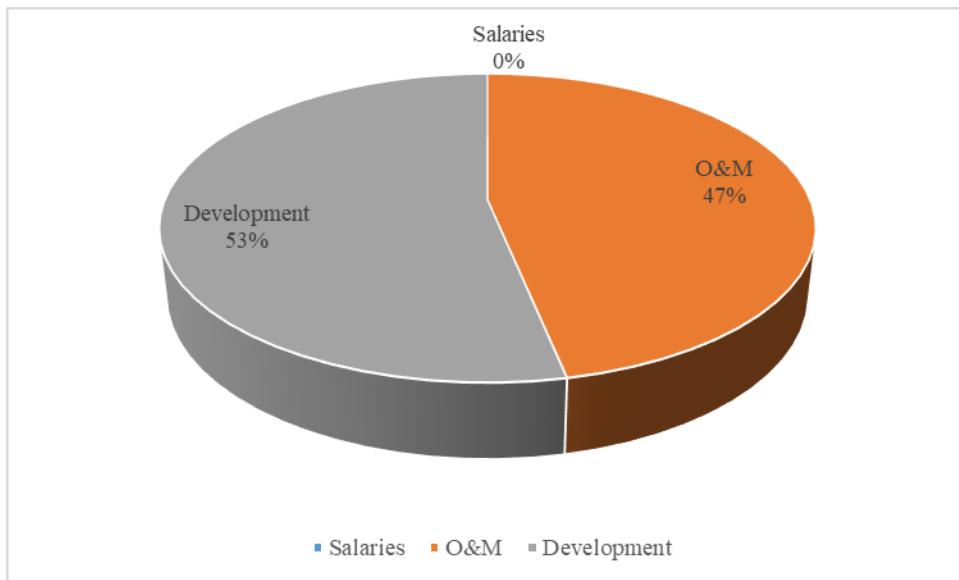


Figure 24: Expenditure by Economic Classification

The total expenditure during the first half of FY 2025/26 was Ksh 17,846,391 against a budget of Ksh 114,532,398 which translated to an absorption rate of 16 percent. The table below shows the departmental expenditures per economic classification.

Expenditure by Economic Classification

Table 78: Expenditures per economic classification and comparison with the first half of FY 2024/25

Economic Classification	FY 2024/25 Supplementary Budget Estimates	Expenditures as at 31 st December, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st December, 2025	Absorption Rate (%)
Salaries	8,830,055	-	0	12,610,000	-	0
O&M	23,214,225	7,117,178	31	29,928,960	8,346,391	28
Recurrent	32,044,280	7,117,178	22	42,538,960	8,346,391	20
Development	42,745,731	490,398	1	71,993,438	9,500,000	13
Total	74,790,011	7,607,576	10	114,532,398	17,846,391	16

Expenditure by Programme and Sub-programme

Table 79: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services	Programme 1: General administration & planning	42,538,960	71,993,438	8,346,391	9,500,000	20	13
Total		42,538,960	71,993,438	8,346,391	9,500,000	20	13

Recurrent Expenditure

The municipality's recurrent expenditure was Ksh 8,346,391 against a budget of Ksh 42,538,960 translating to 19.62 percent absorption rate. Analysis of the recurrent expenditure shows that promotion regulation and provision of refuse collection and soild waste management services had the highest expenditure of Ksh 2,127,800 while Board and committee sitting allowances had the second highest expenditure of Ksh 1,250,000. The table below presents the recurrent expenditure per expenditure item.

Table 80: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate (%)
1.	Promotion regulation and provision of refuse collection and solid waste management services	13,000,000	2,127,800	16
2.	Board and Committee sitting allowances	2,500,000	1,250,000	50
3.	Utiliites-Electricity	3,500,000	875,000	25
4.	Fuels, Oils & Lubricants	1,300,000	750,000	58
5.	Enforcement services	1,500,000	750,000	50
6.	Daily Subsistence Allowance	1,100,000	600,000	55
7.	Maintenance Expenses - Motor Vehicle	1,000,000	500,000	50
8.	Hospitality-Catering Services Accommodation,Gifts & Drinks	724,598	300,000	41
9.	Training Expenses	500,000	250,000	50
10.	Community Outreach	400,000	200,000	50
11.	Office operating expenses	800,000	200,000	25
12.	Other Operating expenses-Financial Reporting and Management	250,000	125,000	50
13.	Domestic Travel Costs	400,000	100,000	25

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31 st December 2025	Absorption Rate (%)
14.	Planning, budgeting and indicator tracking	200,000	100,000	50
15.	Utilities-Water and Sewarage	200,000	50,000	25
16.	Communication-Telephone	200,000	50,000	25
17.	Publishing & printing Services	174,362	43,591	25
18.	Advertising & Publicity	150,000	37,500	25
19.	Maintenance of Office Equipment	150,000	37,500	25
20.	Salaries & Wages	12,610,000	-	0
21.	Communication-Internet Connection	480,000	-	0
22.	Membership fees	100,000	-	0
23.	Municipal Quarterly Citizen Fora	300,000	-	0
24.	Office Rent	1,000,000	-	0

Development Expenditure

The municipality had a total expenditure of Ksh 9,500,000 on development during the first half of FY 2025/26. This was against a budget of Ksh 71,993,438, which represented 13 percent absorption rate.

Table 81: Emali-Sultan Hamud Municipality Development Expenditure and Project Status

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1	Kasikeu	Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000	2,000,000	100	Completed
2		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	37,167,542	-	0	Not started
3	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	500,000	-	0	Not started
4		Purchase of market cleaning equipment and protective gear	75,200	-	0	Ongoing
5	Kasikeu	Sultan Hamud floodlight	3,000,000	3,000,000	100	Completed
6		Opening and unclogging of drainage systems	696	-	0	Ongoing
7	Emali/Mulala	Rehabilitation of Emali recreation park	500,000	-	0	Not started
8	Kasikeu	Kasikeu - ICT hub and Recreation Center	500,000	500,000	100	Completed

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
9	Emali/Mulala	Emali/Mulala & Kasikeu - Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000	-	0	Ongoing
10		Youth empowerment - Sports and Talent Development	1,000,000	-	0	Not started
11		Fencing and roofing of Water tanks in Emali Business Center	2,000,000	-	0	Not started
12	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000	-	0	Not started
13	Emali/Mulala Kasikeu	Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000	2,000,000	100	Completed
14		Preparation of Municipal Spatial Plan	9,800,000	-	0	Not started
15		Mbitini & Emali/Mulala - Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000	-	0	Not started
16		NZAKIKA, Kasikeu& Nguu/Masumba - Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kikumini Market	2,000,000	2,000,000	100	Completed
17	Kasikeu	Kasikeu - Survey and Planning of Sultan Hamud town - Completion of Cadastral survey and planning of Sultan Hamud town	2,000,000	-	0	Not started

4.16.2. Non-Financial Performance

During the period under review, the following achievements were realized against the planned targets as per table 82 below;

Table 82:Emali Sultan Hamud Municipality Non-Financial Performance

Programm	Sub-	Delivery	Key	Key	FY 2025/26	Remarks
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Category	Programme	Unit	Output	Performance Indicator	Target (s)	Actual as at 31 st December, 2025	Variance	Notes
Urban Planning	Urban Planning	Emali/Sultan Hamud	High mast floodlights installed	No of high mast floodlights installed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Decentralized treatment facility rehabilitated	No of Decentralized treatment facility rehabilitated	1	0	-1	Projects not yet started
		Emali/Sultan Hamud	Toilets constructed	No. of toilets constructed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Bodaboda shed constructed	No. of Bodaboda shed constructed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Spatial plan developed	No. of spatial plan developed	1	0	-1	Projects not yet started

4.16.3. Emerging issue, Challenges and Recommendation

Emerging Issues

1. Rapid urbanisation and informal settlement growth; The towns of Emali and Sultan Hamud are experiencing increased growth of informal settlements driven by migration, unemployment and insecure tenure.
2. Infrastructure / service-delivery lag; There are dilapidated houses, ageing or non-existent infrastructure (e.g., no fire station within the municipality) and inadequate basic services in some zones.
3. Vulnerability of marginalised groups; Low-income families, informal settlement residents, persons with disabilities, street families and commercial sex workers face exclusion from adequate housing, health, education and opportunity.

4. Environmental / disaster risk issues; Flooding of the major transport corridor (Nairobi–Mombasa highway) and neighbouring infrastructure is already affecting traffic and business operations.
5. Land & tenure insecurity; Issues of leasehold/freehold tenure complexity, weak surveying, and unplanned expansion create risk of land disputes and planning breakdown.
6. Strategic opportunity & pressure from transport-corridor location; The municipality is located along the Nairobi–Mombasa highway, making it a significant economic hub – but also under pressure from transit trade, traffic, land-value change and informal development.

Challenges

1. Weak urban planning & implementation: The existence of informal settlements due to “lack of proper planning and a low level of implementation of the existing physical development plans.”
2. Inadequate infrastructure & service provision: For example, no fire station in municipality limits emergency response.
3. Limited financing and capacity: Urban growth is outpacing the ability of local government to provide services, acquire and develop infrastructure, and regulate growth. (General urban study context also shows weak capacity hinders plan implementation)
4. Environmental and disaster resilience: Flooding, drainage issues, and inadequate disaster risk management threaten the transport corridor and local economic activity.
5. Land use conflicts & tenure insecurity: Unresolved land tenure, informal structures and the pressure of transit/industrial uses challenge orderly development.

Recommendations

1. Strengthen planning & enforcement: Accelerate revision/approval of physical development plans, ensure regular monitoring of informal settlement growth, and enforce zoning and regulations.
2. Improve infrastructure & service delivery: Prioritise key infrastructure such as a municipal fire station, proper drainage/flood control along highway corridor, water and sanitation upgrades, and waste management.
3. Promote inclusive development: Design programmes targeting low-income and vulnerable groups (housing upgrades, education, health access), and integrate them into municipal planning and budgeting.

4. Enhance disaster resilience & environmental management: Develop a flood-risk and drainage master plan for the highway corridor and municipalities, strengthen early-warning and response capacity, protect riparian zones and utilise green infrastructure.
5. Secure land tenure and facilitate formalisation: Undertake surveying, mapping and regularisation of informal settlements (like Soko Mjinga), clarify land rights, and create mechanisms for affordable serviced plots.
6. Mobilise finance and build capacity: Tap national programmes (e.g., KUSP) and public-private partnerships to boost funding, and invest in staff training and institutional systems to implement and monitor plans.
7. Leverage strategic location for economic growth: Harness proximity to major highway and transport nodes to attract investment, develop commerce/industrial zones, while managing traffic, land use and environmental impacts.

4.17. Makueni County Sand Conservation and Utilization Authority

4.17.1. Financial Performance Summary

The total expenditure constituted of operations and maintenance expenditure 64 percent, personnel emoluments 33 percent, and development three percent. The figure below shows the departmental expenditures per economic classification;

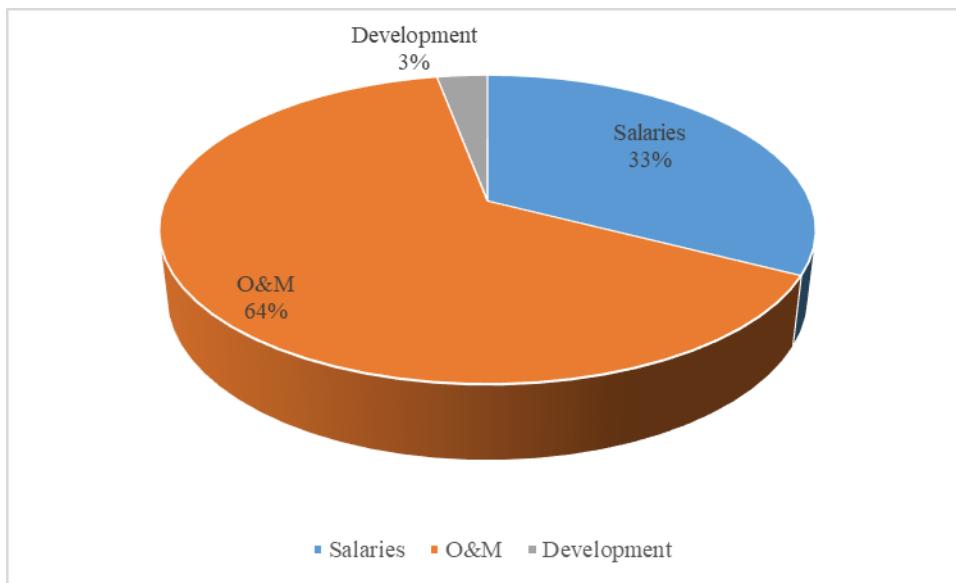


Figure 25: Expenditure by Economic Classification

Expenditure by Economic Classification

The total expenditure for the first half of FY 2025/26 was Ksh 39,244,709 against a budget of Ksh 84,548,596 which translated to an absorption rate of 46.42 percent. This was an

improvement of eight percent compared to the same period of FY 2024/25. The table shows the departmental expenditures per economic classification.

Table 83: Comparison of FY 24/25 and FY 25/26 Half Year Performances

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at Dec 31st, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at Dec 31st, 2025	Absorption Rate (%)
Salaries	25,342,473	12,085,867	48	26,609,596	12,785,261	48
O&M	32,411,226	10,195,320	31	45,939,000	25,294,973	55
Recurrent	57,753,699	22,281,187	39	72,548,596	38,080,234	52
Development	5,000,000	1,101,320	22	12,000,000	1,164,475	10
Total	62,753,699	23,382,507	37	84,548,596	39,244,709	46

Table 84: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Programme 1: General Administration & support services.	72,548,596	12,000,000	38,080,234	1,164,475	52	10
Total		72,548,596	12,000,000	38,080,234	1,164,475	52	10

Recurrent Expenditure

Makueni Sand Conservation & Utilization Authority recurrent expenditure was Ksh 38,080,234 against a budget of Ksh 72,548,596, translating to 52 percent absorption rate. Analysis of the recurrent expenditure shows that the entire expenditure was on salaries and wages.

Table 85: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st Dec 2025	Absorption Rate (%)

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st Dec 2025	Absorption Rate (%)
1	Salaries & Wages	26,609,596	12,785,261	48
2	Electricity	100,000	-	0
3	Water and Sewerage	500,000	15,720	3
4	Communication, Supplies and Services	400,000	62,640	16
5	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	190,500	32
6	Courier & Postal Services	10,000	-	0
7	Financial management & Reporting	2,500,000	1,606,400	64
8	Travel Costs	500,000	500,000	100
9	Daily Subsistence Allowance	2,000,000	1,966,390	98
10	Publishing & printing Services	300,000	178,934	60
11	Advertising, Awareness & Publicity Campaigns	242,536	38,000	16
12	Payment of Rents and Rates - Sand Authority Head Office	820,000	204,013	25
13	Training Expenses	500,000	493,386	99
14	Annual subscription fees	60,000	-	0
15	Board Committee Expenses	4,500,000	3,778,241	84
16	Catering Services(Receptions, Accommodation, drinks)	1,400,000	530,060	38
17	Medical Insurance	7,000,000	-	0
18	Insurance-motor vehicles	500,000	-	0
19	Insurance-WIBA	700,000	-	0
20	Office & General Supplies and Services	500,000	500,000	100
21	Supplies and accessories for Computers and printers	500,000	84,500	17
22	Refined Fuels & Lubricants	2,500,000	2,015,130	81
23	Strengthening sand resources governance and sustainable utilization	3,000,000	2,967,277	99
24	Legal fees	500,000	-	0
25	Maintenance of Office Furniture	200,000	-	0
26	Maintenance Motor Vehicles	1,100,000	619,463	56
27	Bank Service Commission & Charges	200,000	178,154	89
28	Purchase of Computers	600,000	-	0
29	Audit fees	232,000	232,000	100
30	Research & Internship	500,000	180,000	36
31	Purchase of uniforms & clothing	120,000	-	0
32	Knowlwdge Management	300,000	-	0
33	Partnership and linkages	500,000	489,955	98
34	Security services	800,000	158,400	20
35	Review of Makueni Sand Act	2,000,000	1,257,310	63
36	Enforcement	7,754,464	5,966,697	77
37	Maintenance of Buildings	100,000	-	0
38	Planning,budgeting&indicator tracking	400,000	163,600	41
39	Governance training-Capacity building	1,500,000	918,204	61

Development Expenditure

Makueni Sand Conservation & Utilization Authority had Ksh 1,164,475 expenditure on development during the first half of FY 2025/26. This was against a budget of Ksh 12,000,000, which represented 10 percent absorption rate.

Table 86: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December 2025	Absorption Rate (%)	Project status
1		Kiimakiu/Kalanzoni - Rehabilitation and Catchment conservation of Ikaasu earthdam	5,000,000	-	0	Ongoing
2		Kiimakiu/Kalanzoni - Rehabilitation and catchment conservation of Iswii earthdam	3,000,000	-	0	Not started
3		Kiimakiu/Kalanzoni - 20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self help group)	1,000,000	-	0	Not started
4		Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000	1,164,475	58	Ongoing
5		Conservation	1,000,000	-	0	Not Started

4.17.2. Non-Financial Performance

During the period under review, the County Government promoted sustainable sand harvesting and environmental conservation by conducting 18 sensitization forums, increasing awareness on responsible sand conservation and utilization. Progress was also made in the rehabilitation of Ikaasu Earth Dam, which is currently ongoing.

Table 87: Sand Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 31 st December, 2025	Variance	
Environmental Conservation and Management	Environmental Conservation and Management	Makueni County Sand Conservation & Utilization Authority	legal frameworks developed	No of legal frameworks developed	2	0	-2	No legal frameworks so far
		Makueni County Sand Conservation & Utilization Authority	Earthdams rehabilitated	No. of earthdams rehabilitated	3	1	-2	Ikaasu earthdam rehabilitation ongoing
		Makueni County Sand Conservation & Utilization Authority	Sensitization forums carried out	No. of sensitization forums carried out	50	18	-32	Community Barrazas held to sensitize the community on sustainable sand conservation and utilization

4.17.3. Emerging issue, Challenges and Recommendation

Emerging Issues

The Makueni County Sand Conservation and Utilization Authority (MCSC&UA) has been instrumental in promoting sustainable sand harvesting and environmental conservation within the county. However, several emerging issues have arisen as demand for construction materials continues to grow.

1. Increased Demand for Sand: Rapid urbanization and infrastructure development in Makueni and neighboring counties have led to rising pressure on sand resources, threatening sustainable supply.
2. Illegal and Unregulated Harvesting: Despite regulations, unauthorized sand harvesting persists, leading to environmental degradation and loss of county revenue.
3. Climate Change Impacts: Erratic rainfall patterns and prolonged droughts have increased reliance on sand harvesting as an economic activity, causing pressure on river ecosystems.
4. Community Participation and Benefit Sharing: There is a growing need to strengthen community involvement in conservation and ensure equitable sharing of benefits derived from sand utilization.
5. Technological and Data Gaps: Inadequate use of technology for monitoring and mapping sand deposits limits effective regulation and enforcement.

Challenges

1. Weak Enforcement Mechanisms: Limited capacity to enforce existing sand harvesting regulations allows illegal activities to persist.
2. Environmental Degradation: Excessive sand extraction has resulted in riverbank erosion, habitat loss, and declining water tables.
3. Conflicts Among Stakeholders: Competition between local communities, transporters, and enforcement agencies often results in disputes.
4. Limited Funding and Equipment: Inadequate financial and logistical resources hinder monitoring, rehabilitation, and enforcement operations.
5. Lack of Public Awareness: Many community members lack awareness of sustainable sand harvesting practices and environmental protection laws.

Recommendations

1. Strengthen Regulation and Enforcement: Increase patrols, licensing compliance checks, and penalties for illegal sand harvesting to ensure adherence to the Makueni County Sand Conservation and Utilization Act.
2. Adopt Technology in Monitoring: Utilize GIS and remote sensing tools for mapping sand reserves, tracking extraction, and enforcing compliance.
3. Enhance Community Involvement: Empower local committees and riverine communities to participate in decision-making and monitoring of sand resources.
4. Rehabilitation of Degraded Sites: Develop and implement restoration programs for affected rivers and sand harvesting sites.
5. Capacity Building and Awareness Creation: Conduct training and sensitization programs for harvesters, transporters, and community members on sustainable sand utilization.

6. Promote Alternative Livelihoods: Encourage eco-friendly income-generating activities such as tree planting, beekeeping, and water conservation to reduce dependence on sand harvesting.

4.18. Makueni Fruit Development and Marketing Authority

4.18.1. Financial Performance Summary

As at 31st December 2025, the Authority incurred an expenditure of Ksh. 9,277,225.92 against a budget of Ksh 87,050,656 which comprise operations and maintenance Ksh 7,890,005.92 and development Ksh 1,387,220 leading to an overall absorption rate of 11 percent. The total expenditure consists of 85 percent operations and maintenance and 15 percent development.

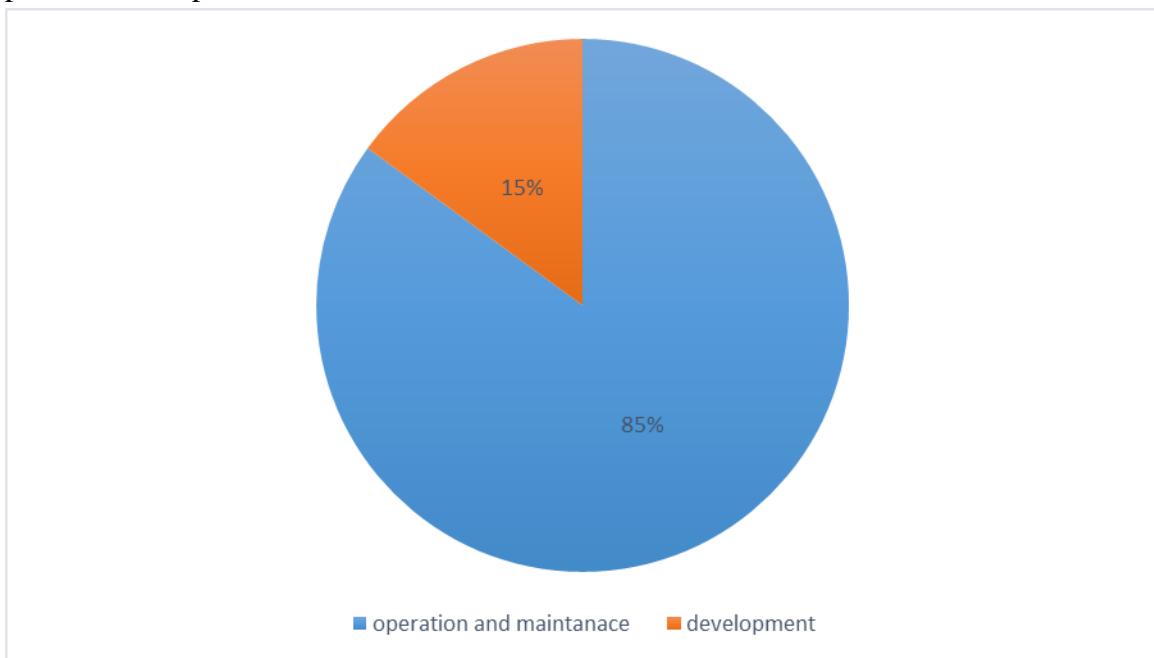


Figure 26: MCFDMA Half Year Expenditure by Economic Classification

Table 88: Budget Summary and Expenditure

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2025	Absorption Rate (%)
Personnel	17,432,207.00	-	0
Operations and maintenance	19,568,227.54	7,890,005.92	40
Total recurrent	37,000,434.54	7,890,005.92	21
Development	50,050,222	1,387,220.00	3
Total Budget	87,050,656.54	9,277,225.92	11

Source: County Treasury 2026

Expenditure by Programme and Sub Programme

The MCFDMA has only one program and recurrent had the highest absorption rate at 21 percent as illustrated in table below.

Table 89: MCFDMA Expenditures by Programme and Sub Programme

Programme	Sub Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31st December 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	37,000,435	50,050,222	7,890,006	1,387,220	21	3

Recurrent expenditure

The Authority's recurrent expenditure of Ksh 7,890,005.92 against a budget of Ksh 37,000,434.54 translated to an absorption rate of 21 percent.

Table 90: MCFDMA; Recurrent Expenditure for the period 1st July-31st December 2025

S/NO	Expenditure Item	FY 2025/26 Supplementary 1 Budget	Expenditure as at 31 st December 2025	Absorption Rate(%)
1.	Board /Governance allowances	2,696,000.00	1,161,713.00	43
2.	Daily Subsistence Allowance	1,200,000.00	1,097,492.00	91
3.	Payment of casuals	1,728,000.00	1,028,283.10	60
4.	Promotion and Incentives	1,000,000.00	875,120.00	88
5.	Maintenance of Plant, Machinery and Equipment	3,362,527.54	657,772.00	20
6.	Communication- sales and Marketing Campaign	980,000.00	638,899.00	65
7.	Fuels, Oils & Lubricants	800,000.00	496,570.00	62
8.	Utilities-Electricity	800,000.00	301,600.00	38
9.	Hospitality-Catering Services Accommodation, Gifts & Drinks	910,000.00	298,573.00	33
10.	Maintenance Expenses- Motor Vehicles	1,000,000.00	226,400.00	23
11.	Communication-Internet Connection	460,000.00	222,720.00	48
12.	Foreign Travel Costs	203,000.00	203,000.00	100
13.	Office expenses	300,000.00	199,793.82	67
14.	Communication-Telephone	240,000.00	123,500.00	51
15.	Rent of depots / stores	360,000.00	120,000.00	33
16.	Training Expenses and exposure visits	500,000.00	110,165.00	22
17.	Lab chemicals and reagents	200,000.00	66,675.00	33
18.	Office & General Supplies-stationery	200,000.00	35,460.00	18
19.	Licences and certification	272,000.00	26,270.00	10
20.	Salaries & Wages	17,432,207.00	-	0
21.	Utilities-Water and Sewarage	146,700.00	-	0
22.	Advertising & Publicity	1,000,000.00	-	0
23.	Office & General Supplies-Sanitary	400,000.00	-	0
24.	Hygiene and toiletry consumables	200,000.00	-	0
25.	Personal Protective Equipment	280,000.00	-	0
26.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000.00	-	0
27.	Website Maintenance/Social media	150,000.00	-	0

Source: County Treasury 2026

Development Expenditure

Table 91: MCFDMA; Development Expenditure for the period 1st July-31st December 2025

S/No .	Ward	Expenditure item/ Project name	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1	All wards	Purchase of mangoes for puree production	13,920,000		0	261 Tonnes supplied by 7 cooperative
2	All wards	Puree production	12,408,931	357,711.00	3	awaiting delivery
3	HQ	Policy & legal framework	1,900,000		0	awaiting delivery
4	HQ	Quality Management Certifications	3,442,000	397,900.00	12	awaiting delivery
5	HQ	Blow Moulding Machine	8,398,511		0	awaiting delivery
6	HQ	Tetra Pak Juice Machine	5,500,000		0	awaiting delivery
7	HQ	Rebranding	1,600,000		0	non response
8	HQ	Bottle Store Flooring	1,140,780		0	repairs
9	HQ	RTD line Modification	1,305,000	631,609.00	48	repairs
10	HQ	Energy Audit	435,000		0	ongoing

4.18.2. Non-financial performance for the period

In the first half of FY 2025/26, the plant initiated the processing of puree, purified water and ready to drink juice. The Authority generated a cumulative revenue amounting to Ksh 22.8 Million.

Table 92: Non Financial performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 31 st December 2025	Variance
Agribusiness and information management	Fruit processing	Makueni County Fruit Development and Marketing Authority	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	1,400	0	1,400
				Quantity of RTD juice produced in MT	30	0	30
				Revenue Generated	70,840,000	6,726,671	64,113,329

Source: County Treasury 2026

4.18.3. Emerging issue, challenges and recommendation

Emerging issues

- a) MCFDMA is facing increasing pressure to provide documented traceability and proof of ethical sourcing, particularly from smallholder farmers, to access the European Union (EU) and other key export markets.
- b) Fruit farmers are encountering high costs for farm inputs.
- c) New collaborations with partners and stakeholders are emerging in the fields of fruit development and marketing.

Challenges

- a) The delayed disbursement of funds for capital projects is hindering the authority's ability to conduct planned maintenance and expand essential infrastructure.
- b) Insufficient working capital restricts continuous production.
- c) Cash flow delays from ninety-day credit periods impact liquidity and disrupt production schedules.
- d) Unpredictable weather patterns and inconsistent rainfall result in low fruit yields.
- e) Operational inefficiencies, such as delays in public procurement processes, hinder the timely acquisition of critical supplies. These delays disrupt the production timeline and place additional financial pressures on plant management.

Recommendations

- a) Mobilize resources from agricultural partners.
- b) Promote agricultural practices that are resilient to climate change.
- c) Improve coordination and governance mechanisms.
- d) Foster the development of farmer institutions and promote digital inclusion.
- e) Implement evidence-based decision-making and establish monitoring and evaluation system for the authority

4.19. Makueni County Assembly

4.19.1. Financial Performance Summary

During the first half of FY 2025/26, total expenditure amounted to Ksh 302,188,544.50, representing an overall budget absorption rate of 31 percent against an approved budget of Ksh 1,025,110,613. The total expenditure comprised of 61 percent personal emoluments, 35 percent operations and maintenance and four percent development.

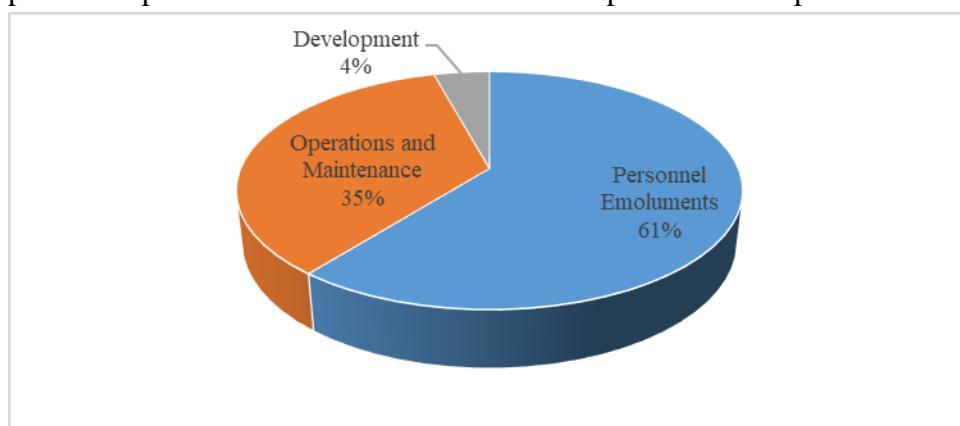


Figure 27: County Assembly Half Year Financial Performance

Expenditure by Economic Classification

Recurrent expenditure accounted for Ksh 299,658,792, translating to a 31 percent absorption rate, while development expenditure stood at Ksh 13,252,808, reflecting a 22 percent absorption rate.

Table 93: County Assembly, Second Quarter Budget and Expenditures, FY 2025/26

Expenditure Item	FY 2025/26 Supplementary 1 Budget Estimates	Expenditures as at 31st December 2025	Absorption Rate(%)
Personnel	495,224,277	189,823,103	38
Operations and Maintenance	469,407,039	109,835,690	23
Total Recurrent	964,631,316	299,658,792	31
Development	60,479,298	13,252,808	22
Total	1,025,110,614	312,911,600	31

Expenditure by programme and sub programme

In the first half of FY 2025/26 General administration and planning programme had the highest expenditure of Ksh. 299,658,793 with an absorption rate of 31 percent while acquisition of non-financial assets had an expenditure of Ksh 13,252,808 against a budget of Ksh 60,479,298 resulting to an absorption rate of 22 percent.

Table 94: Expenditure By Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Ksh.)		Expenditure as of 31 st December 2025		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
County Assembly							
Programme 1	Compensation to Employees	495,224,277		189,823,103		38	
	Use of Goods and Services	469,407,038		109,835,690		23	
	Sub Total	964,631,315		299,658,793		31	
Programme 2	Acquisition of Non-Financial Assets		60,479,298		13,252,808		22
	Sub-Total		60,479,298		13,252,808		22
Grand Total		964,631,315	60,479,298	299,658,793	13,252,808	31	22

Recurrent expenditure

The recurrent expenditure of comprise Ksh 189,823,103 for personal emoluments and Ksh 109,835,690 for operation and maintenance. Basic Salary - Makueni County Assembly Staff vote recorded the highest expenditure at Ksh 37,032,969 followed by Basic Salary - MCA's at Ksh 24,128,032.

Table 95: County Assembly; Recurrent Expenditure for the period 1st July-31st December 2025

No	Economic item	FY 2025/26 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate(%)
1	Basic salary - Makueni county assembly staff	109,388,236	37,032,969	34

No	Economic item	FY 2025/26 Supplementa ry 1 Budget Estimates	Expenditures As At 31st December 2025	Absorptio n Rate(%)
2	Basic salary - MCA's	63,111,075	24,128,032	38
3	Special salary - ward staff	69,259,818	24,026,419	35
4	Accommodation-admin	24,000,000	19,996,700	83
5	Sitting allowance-MCAs	43,692,800	17,362,800	40
6	County assembly ward office facilitation	40,569,480	16,903,950	42
7	Transport allowance MCA's - weekend mileage	31,921,602	13,468,515	42
8	Accommodation-MCAs whole house	29,265,600	12,566,100	43
9	House allowance-MCAs	32,320,000	12,250,000	38
10	Public participation	10,200,000	9,094,600	89
11	Hardship allowance	21,459,350	8,416,750	39
12	House allowance-staff	21,217,905	8,147,385	38
13	Foreign accommodation - arrears	7,762,218	7,553,722	97
14	General oversight - elected	37,000,000	7,390,000	20
15	Accommodation-staff activities	7,000,000	7,000,000	100
16	Ward offices operation costs	15,728,832	6,499,066	41
17	Employer contribution to staff pension scheme	17,651,641	5,979,057	34
18	Responsibility allowance	15,444,000	5,751,000	37
19	Transport allowance MCAs	18,794,041	5,701,563	30
20	Accommodation-whole house (legislative summit)	5,349,300	5,349,300	100
21	Boards, committees, conferences and seminars - arrears	6,618,500	4,177,570	63
22	Salary market adjustment	9,834,298	4,123,674	42
23	Commuter allowance staff	10,649,000	4,105,000	39
24	Other expenses - fringe benefits tax	17,794,236	3,655,179	21
25	Domestic travel	9,000,000	3,185,362	35
26	Boards, committees, conferences and seminars	9,400,000	3,002,750	32
27	General oversight - nominated	2,519,200	2,519,200	100
28	Accommodation-committees activities	14,000,000	2,511,550	18
29	Employer contribution to housing levy	6,609,947	2,375,914	36
30	Security operations/interventions	4,166,400	2,173,978	52
31	Travel cost- arrears (EALASCA)	2,002,760	2,002,760	100
32	Employer contribution to NSSF	3,134,563	1,763,230	56
33	Sitting allowance- CASB members	5,336,000	1,680,000	31
34	Special salary - external CASB members	3,770,000	1,450,000	38
35	rent and rates – non-residential (30 ward offices)	3,366,000	1,402,500	42
36	Airtime allowance MCAs	3,245,000	1,230,000	38
37	Interns allowance	3,561,000	720,000	20
38	Telephone, mobile phone services	1,450,000	592,000	41
39	House allowance-external CASB members	1,456,000	560,000	38
40	Training accommodation allowance	9,927,682	462,000	5
41	Disability allowance	1,280,000	400,000	31
42	Supplies and accessories of computers	2,000,000	267,067	13
43	Transport allowance - external CASB members	520,000	200,000	38
44	Catering services (reception), food and drinks	3,500,000	102,850	3
45	Nita - training levy	263,950	82,900	31
46	Maintenance of buildings	200,000	60,750	30
47	General office supplies	1,000,000	53,050	5
48	Travel allowance	700,000	49,000	7
49	Advertising, awareness and publicity	1,000,000	44,080	4
50	Airtime allowance- external CASB members	104,000	40,000	38
51	Water and sewerage services	1,400,000	27,000	2
52	Other expenses - media outreach/purchase of media equipment	300,000	21,500	7
53	Extraneous allowance	720,000	-	0

No	Economic item	FY 2025/26 Supplementa ry 1 Budget Estimates	Expenditures As At 31st December 2025	Absorptio n Rate(%)
54	Leave allowances	744,000	-	0
55	Internet connections	1,500,000	-	0
56	Sanitary and cleaning materials	1,000,000	-	0
57	Repairs & maintenance furniture & equipment	150,000	-	0
58	Electricity	500,000	-	0
59	Courier and postal services	50,000	-	0
60	Domestic travel-arrears	2,038,212	-	0
61	Accommodation-admin-arrears	15,689,200	-	0
62	Accommodation-casa	14,207,200	-	0
63	Sundry travel items - arrears	800,000	-	0
64	Publishing and printing services	400,000	-	0
65	Facilitator fees	700,000	-	0
66	Capacity building -nominated	8,143,600	-	0
67	Board allowance - CASB	2,500,000	-	0
68	Insurance costs (WIBA/GPA)	2,500,000	-	0
69	Grouplife insurance	2,500,000	-	0
70	Motor vehicle insurance/property	3,500,000	-	0
71	Medical insurance	32,064,100	-	0
72	Purchase of uniforms and Clothings - staff and MCAs	50,000	-	0
73	Refined fuel and lubricants for transport	6,000,000	-	0
74	Bank service and commission charges	1,950,300	-	0
75	Medical expenses - ex gratia medical costs refund	250,000	-	0
76	Membership fees, dues & subscriptions to professional & trade bodies	6,050,000	-	0
77	Professional fees - legal fees	4,000,000	-	0
78	Security operations/interventions - arrears	3,555,405	-	0
79	Audit committee	1,000,000	-	0
80	Other operating expenses - sporting activities	1,000,000	-	0
81	Other expenses - staff and MCA welfare	300,000	-	0
82	Other expenses - fringe benefits tax arrears	1,307,116	-	0
83	Maintenance expenses motor vehicles	3,400,000	-	0
84	Maintenance expenses motor vehicles-arrears	2,469,212	-	0
85	Maintenance of computers softwares and networks	1,800,000	-	0
86	Maintenance of Hansard system-annual	2,480,000	-	0
87	License renewal - office 365	1,500,000	-	0
88	Gratuity	18,086,000	-	0
89	Gratuity - arrears	28,041,501	-	0
90	Gratuity-ward staff	2,276,640	-	0
91	Gratuity-ward staff arrears	21,100,000	-	0
92	Gratuity- contractual staff	2,595,466	-	0
93	Gratuity- contractual staff-arrears	2,256,927	-	0
94	Motor vehicle reimbursement(MCAs)	2,212,000	-	0
	Total	964,631,315	299,658,792	31

Development Expenditure

The county assembly had a budget of Ksh 60,479,297.75 in which an expenditure of Ksh 13,252,808 was incurred as shown below.

Table 96: County Assembly; Development Expenditure for the period 1st July-31st December 2025

Economic Item & Title	FY 2025/26 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate(%)	Remarks (Explanation on performance)
New Office Block Phase III/Consultancy	47,007,624	13,252,808	28	Ongoing project
Solar Works/Consultancy	4,494,053	-	0	Project complete and in use
Maintenance And Renovation	2,521,940		0	
Maintenance-Plumbing Works	596,010	-	0	Project complete and in use
Maintenance-Maintenance Of Steel Water Tank And Tower-	588,356	-	0	Project complete and in use
Maintenance-General Services	1,300,000	-	0	Ongoing project
Other Infrastructure- Maintenance	3,855,183	-	0	Project complete and in use
Totals	60,363,166	13,252,808	22	

Source: County Assembly

4.19.2. Non-Financial Performance; County Assembly

During the first half of FY 2025/26, the Assembly made notable progress in its core functions of legislation, representation, oversight, and public participation, despite not fully achieving all targets. In the legislation programme, the Assembly advanced five Bills through various stages: one at First Reading and four at Second Reading, along with the approval of two regulations. Additionally, six policies were successfully processed, although some guidelines were withdrawn prior to approval, impacting overall performance against targets.

Regarding representation programme, the Assembly engaged actively by considering 31 statements, issuing responses, and processing 19 petitions. The remaining petitions are still under committee review within the designated timelines.

The oversight programme achieved significant milestones, with 145 committee reports tabled, demonstrating ongoing scrutiny of county operations. All planned whole-house oversight activities and individual committee oversight visits were completed, successfully meeting their targets.

In the public participation programme, the Assembly met its targets for special interest group oversight activities, which included both oversight and capacity-building initiatives. Notably, the Assembly exceeded its target for public participation forums, conducting three forums instead of the planned two, reflecting a strong commitment to citizen engagement.

Table 97: Non Financial Performance; County Assembly

Programme	Sub-Programme	Delivery Unit	Key Performance Indicator	FY 2025/26			Remarks
				Target(s)	Actual Performance as of 31 st December, 2025	Variance	
Legislation	Bills	Legislation and Procedural Services department	No. of bills passed	13	5	-8	A Bill in the First reading and 4 bills in the Second Reading stages
	Regulations	Legislation and	No. Regulations passed	5	2	-3	The Assembly

Programme	Sub-Programme	Delivery Unit	Key Performance Indicator	FY 2025/26			Remarks
				Target(s)	Actual Performance as of 31 st December, 2025	Variance	
Policy and Legislative Services		Procedural Services department					approved only 2 regulations during that period.
	Policies and Guidelines	Legislation and Procedural Services department	Policies / Guidelines passed	10	6	-4	All policies processed, while the only guidelines received were withdrawn
	Statements	Legislation and Procedural Services department	No. of statements considered by the Assembly	40	31	-9	Statements responses were issued
Representation	Petitions	Legislation and Procedural Services department	No. of petitions considered by the Assembly	25	19	-6	The remaining petitions were still under consideration before committees timeline as at the end of the period under review
	Member's Motions	Legislation and Procedural Services department	No. of motions developed by members and passed by the house	10	0	-10	No. of Member's motion was approved by the Assembly
	Individual Committee report's motions	Committee Services department	No. of reports tabled by Committees	185	145	-40	This is a continuous process
Oversight	Whole House Oversight Activities	Committee Services department	No. of whole house oversight activities conducted	5	5	0	Done
	Individual Committee Oversight/Site visits	Committee Services department	No. of committee oversight activities conducted	3	3	0	Done on need basis
	Public Participation	Committee Services department	No. of oversight activities held by special interest committee	3	3	0	Done. During Supplementary 1 the vote changed to Capacity building. 2 activities undertaken by the committee which

Programme	Sub-Programme	Delivery Unit	Key Performance Indicator	FY 2025/26			Remarks
				Target(s)	Actual Performance as of 31 st December, 2025	Variance	
							includes 1 Oversight and 1 Capacity Building
Public Participation	Public Forums and requests for Memoranda	Committee Services department	No. of public participation forums held	2	3	1	This requires additional funds to cater for public participation of FY 2026/2027 Budget Estimates

5.0 EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

Makueni County's development performance is constrained by systemic financial delays, limited capacity and climate stress but strengthened by innovative partnerships, community-led approaches and emerging digital transformation. The specific emerging issues, challenges and recommendations are summarized below.

5.1. Emerging Issues and Trends

1. Institutional reforms and systemic adjustments from National Government: Ongoing reforms and adjustments in National Government policies, funding mechanisms, and systems such as e-GP, and conditional fund transfers such as the scrapping of fuel levy affect County operations, planning, and service delivery. These reforms require adaptation at the County level to align processes, reporting, and compliance with national standards.
2. Digital transformation and technological advancements: The County continues to transition toward automation and digital platforms. While these systems enhance transparency and efficiency, they require adequate system stabilization, staff training, and change management.
3. Climate change and environmental stress: Recent droughts, erratic rainfall and environmental degradation are increasingly affecting agricultural production, water supply, food security and natural resource management. There is also growing recognition of the need for climate-smart and resilient development approaches.

4. Rising Demand for Services: Population growth, urbanization, youth unemployment, and increased vulnerability among households have led to heightened demand for health, water, social protection, legal aid, urban services, and employment-related interventions.
5. Growing importance of partnerships and collaborative initiatives: There is increased recognition of the role of Public–Private Partnerships (PPPs), development partners, and community-led models such as FLLoCA in enhancing resource mobilization, ownership, and sustainability of development interventions.

5.2. Key Challenges

1. Delayed and inadequate financing: Delays in disbursement from the National Treasury, cash flow constraints, and insufficient budget allocations affected project initiation, absorption of development funds, settlement of pending bills, and continuity of service delivery.
2. Human resource gaps and capacity limitations: Staffing shortages, aging workforce, limited succession planning, and inadequate capacity building affected service delivery across health, agriculture, gender, trade, transport, and land sectors.
3. Socio-economic pressures: High cost of inputs, inflation, unemployment, poverty, and increasing vulnerable cases placed additional pressure on limited county resources.
4. Infrastructure deficits, encroachment, and vandalism: Aging and inadequate infrastructure, encroachment on public land and road reserves, and vandalism of water, energy, transport, and agricultural infrastructure increased maintenance costs and disrupted service provision.
5. Infrastructure and operational constraints. Many departments face inadequate working tools, weak ICT infrastructure and logistical challenges such as lack of vehicles and poor connectivity.
6. Low uptake of technology and data systems. Limited adoption and use of technology and data systems across departments hinder effective data-driven decision-making, performance monitoring, and timely reporting.
7. Climate and environmental risks. Unpredictable weather patterns and vandalism of water and agricultural infrastructure continued to disrupt livelihoods, service delivery, and sustainability of County investments.

5.3. Recommendations

1. Enhance timely and predictable financing through advocating for punctual national transfers and strengthen internal financial management systems (IFMIS, e-GP and HIMIS) to ensure smooth and accountable project implementation.
2. Enhance human resource capacity and succession planning: Address staffing gaps through targeted recruitment, capacity building, succession planning, and continuous professional development across departments.
3. Scale up partnerships and resource mobilization: Leverage public-private partnership, development partners, private sector collaboration, and community co-financing to address funding and capacity constraints.
4. Enhance infrastructure protection and community ownership: Strengthen security measures, promote community ownership of County projects, and intensify public awareness to curb vandalism and encroachment on public assets.
5. Promote climate resilience and sustainable resource management by scaling up climate-smart agriculture, water conservation and environmental protection measures, while promoting community ownership of infrastructure.
6. Fast-track the uptake and integration of technology and data systems through improved ICT infrastructure, targeted capacity building, and system integration to support evidence-based planning and efficient service delivery.
7. Enhance social protection and inclusion by increasing budget allocations for social programs targeting women, youth, PWDs and the elderly ensuring gender mainstreaming and disability inclusion in all initiatives.