

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



THE COUNTY TREASURY

Tel No.: 0795717885/0780717885

Email: finance@makueni.go.ke

info@makueni.go.ke

Web: www.makueni.go.ke

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

Our Ref: GMC/FIN/BGT.30/VOL.9(84)

Date: 29th April, 2026

To:

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



Dear Sir,

RE: SUBMISSION OF FY 2025/26 THIRD QUARTER BUDGET IMPLEMENTATION REPORT

In accordance with Sections 166 (4) and (5) of the Public Finance Management Act, 2012, (CAP 412A), please find attached the FY 2025/26 third-quarter 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 QUARTER THREE
BUDGET IMPLEMENTATION REPORT**

APRIL 2026

Makueni County Third Quarter Budget Implementation Report (MCBIR)

FY 2025/26

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

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

Email Address: finance@makueni.go.ke

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

FOREWORD

Section 166 of the Public Finance Management Act, 2012, mandates the preparation of the third quarter Budget Implementation Report for FY 2025/26. This quarter three Budget Implementation Report for FY 2025/26 presents the financial and non-financial performance of the Makueni County Government's budget performance from 1st July 2025 to 31st March 2026, covering key aspects of budget implementation as outlined in the 2025/26 Annual Development Plan (ADP) and in line with the County Integrated Development Plan (CIDP) 2023–2027.

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

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

The preparation of this report reaffirms the commitment to ensuring the efficient and effective utilization of public resources. Additionally, it acknowledges the dedication and hard work of county staff members, whose tireless efforts have contributed to these successes 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.


MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

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 third quarter 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), Stanlus Matheka (Ag. Director Socio-Economic Planning), Mark Muthoka (Ag. Director Revenue), Patrick Nzula (Ag. Director M&E), Benson Kiniva (Deputy Director, Revenue), Jeremiah Mutunga (Budget Officer), Richard Mwendwa (Budget Officer), Evans Kisilu (Senior Economist), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Nathan Wahome (Economist), Ruth Mwangeli (Economist), Benjamin Mengo (M&E Officer), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Franklin Mambo, Sharon Boniface, Francis Mwova, Eunice Ngumbi 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 third quarter 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 Makeni's budget implementation for the period 1st July to 31st March 2026, 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 (63percent) 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 third quarter of FY 2025/26, covering equitable share transfers, conditional allocations, loans and grants, and Own Source Revenue performance. By 31st March 2026, 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 third quarter 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 third quarter 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 March 2026. 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 fourth quarter 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.

TABLE OF CONTENT

FOREWORD	ii
ACKNOWLEDGEMENT	iii
EXECUTIVE SUMMARY	iv
LIST OF FIGURES	ix
ABBREVIATIONS AND ACRONYMS	xii
1.0. INTRODUCTION	1
1.1.1. County Development Budget.....	1
1.1.2. County Recurrent Budget	2
1.2. Makueni County Revenue Targets and Receipts.....	3
2.0. Revenue Performance Per Source	5
2.1.1 Own Source Revenue Collections	6
2.1.2 Own Source Performance per Stream.....	6
2.1.3 Equitable share, conditional allocations, loans and grants	7
2.1. Funds Release to Makueni County.....	7
2.1.1. Receipts into Makueni County Revenue Fund (CRF) for the First Nine Months of the FY 2025/26.....	7
2.1.2. Exchequer Disbursements from the National Government.....	8
2.1.3. Funds released to the Makueni Operational Accounts (approvals by COB).....	8
3.0. EXPENDITURE ANALYSIS	9
3.1. Overall Expenditure Performance for the Third Quarter FY 2025/26	9
3.2. Expenditure by economic classification	10
3.3. Departmental Expenditures	10
3.4. Expenditure by programme and Sub programme.....	11
3.5. Payment of FY 2024/25 Pending Bills.....	17
4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26 THIRD QUARTER	19
4.1. Office of the Governor.....	19
4.1.1. Financial Performance Summary	19
4.1.2. Non-Financial Performance.....	22
4.2. County Secretary.....	23
4.2.1. Financial Performance Summary	23
4.2.2. Non-Financial Performance.....	25
4.3. County Attorney.....	26
4.3.1 Financial Performance	26
4.3.2 Non-Financial performance/Achievements	28
4.3.3 Challenges, Lessons Learnt and Recommendations.....	30
4.4. Department of Devolution, Public Participation, County Administration, and Special Program.....	31
4.4.1. Financial Performance Summary	31
4.4.2. Non-Financial Performance.....	34
4.4.3. Challenges, Lessons Learnt and Recommendations.....	38
4.5. Department of Finance and Socio–Economic Planning	39

4.5.1.	Financial Performance Summary	39
4.5.2.	Non-Financial Performance.....	45
4.5.3.	Challenges, Lessons Learned and Recommendations.....	47
4.6.	Department of Agriculture, Livestock, Fisheries & Co-operative Development.....	47
4.6.1.	Financial Performance Summary	47
4.6.2.	Non-Financial Performance.....	56
4.6.3.	Emerging Issues, Challenges and recommendations.....	60
4.7.	Department of ICT, Education, and Internships	60
4.7.1.	Financial Performance Summary	60
4.7.2.	Non-financial performance for the period.....	78
4.7.3.	Challenges and Recommendations.....	79
4.8.	Department of Gender, Children, Youth, Sports, and Social Services	81
4.8.1.	Financial Performance Summary	81
4.8.2.	Non-Financial Performance.....	97
4.8.3.	Emerging Issues, Challenges and Recommendations	99
4.9.	Department of Health Services	100
4.9.1.	Financial Performance Summary	100
	Expenditure by programme and sub programme	100
4.9.2.	Non-Financial Performance.....	110
4.9.3.	Emerging Issues, Challenges and Recommendation.....	115
4.10.	Department of Trade, Marketing, Industry, Culture, and Tourism.....	116
4.10.1.	Financial Performance Summary	116
4.10.2.	Non-financial performance for the period.....	121
4.10.3.	Challenges, Lessons Learnt and Recommendations.....	124
4.11.	Department of Infrastructure, Transport, Public Works, Housing and Energy.....	124
4.11.1.	Financial Performance Summary	124
4.11.2.	Non-Financial Performance.....	146
4.11.3.	Challenges, Lessons Learnt and Recommendations.....	148
4.12.	Department of Lands, Urban planning and Development, Environment and Climate Change	149
4.12.1.	Financial Performance Summary	149
Table 63; Department of Lands, Urban planning and Development, Environment and Climate Change Recurrent Expenditure Performance.....		
	4.12.2. Non-Financial Performance	154
	4.12.3. Emerging Issues, Challenges and Recommendation	158
4.13.	Department of Water, Sanitation and Irrigation.....	158
4.13.1.	Financial Performance Summary	158
4.13.2.	Non-Financial Performance.....	179
4.13.3.	Emerging Issues, Challenges and Recommendations	181
4.14.	County Public Service Board	181
4.14.1.	Financial Performance Summary	181
4.14.2.	Non-Financial Performance.....	184
4.14.3.	Emerging Issues, Challenges and Recommendations	186
4.15.	Wote municipality	186
4.15.1.	Financial Performance Summary	186

4.15.2.	Non-Financial Performance.....	190
4.15.3.	Emerging issue, Challenges and Recommendation.....	191
4.16.	Emali-Sultan Hamud Municipality	192
4.16.1.	Financial Performance Summary	192
4.16.2.	Non-Financial Performance.....	196
4.16.3.	Emerging issue, Challenges and Recommendation.....	197
4.17.	Makueni County Sand Conservation and Utilization Authority	198
4.17.1.	Financial Performance Summary	198
4.17.2.	Non-Financial Performance.....	202
4.17.3.	Emerging issue, Challenges and Recommendation.....	203
4.18.	Makueni Fruit Development and Marketing Authority	203
4.18.1.	Financial Performance Summary	203
4.18.2.	Non-financial performance for the period	206
4.18.3.	Emerging issue, challenges and recommendation	206
4.19.	Makueni County Assembly.....	207
4.19.1.	Financial Performance Summary	207
4.19.2.	County Assembly Non-Financial Performance	211
5.0	EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS.....	213
5.1.	Emerging Issues and Trends.....	213
5.2.	Key Challenges.....	213
5.3.	Recommendations	214

LIST OF FIGURES

Figure 1: Budget Allocation by Economic Classification	Error! Bookmark not defined.
Figure 2: County Budget Allocation by Main Economic Classification	1
Figure 3: Overall Expenditure Performance for the Third Quarter of FY 2025/26	9
Figure 4: Governorship Expenditure by Economic Classification	19
Figure 5: County Secretary Expenditure by Economic Classification.....	23
Figure 6: County Attorney Expenditure by Economic Classification	26
Figure 7: Devolution Expenditure percentage per economic classification.....	31
Figure 8: Finance and Socio Economic Planning Expenditure by economic classification	39
Figure 9: Department of Agriculture, Livestock, Fisheries and Cooperatives Development Expenditure per Economic Classification.	48
Figure 10: ICT, Education and Internship Expenditure per Economic Classification	61
Figure 11: Expenditure absorption for Gender Department	81
Figure 12: Third quarter; Department of Health Services Expenditure per Economic Classification	100
Figure 13: Expenditure Percentage per Economic Classification.....	116
Figure 14: Department of Infrastructure, Third Quarter Expenditure by Economic Classification	125
Figure 15: Lands Expenditures by Economic Classification	149
Figure 16: Third Quarter; Department Of Department Of Water Expenditure Per Economic Classification	159
Figure 17: CPSB Expenditure Per Economic Classification	182
Figure 18: Expenditure by Economic Classification	187
Figure 19: Expenditure by Economic Classification	193
Figure 20: Expenditure by Economic Classification	198
Figure 21: MCFDMA Third Quarter Expenditure by Economic Classification.....	204
Figure 22: County Assembly Third Quarter Financial Performance	207

LIST OF TABLES

Table 1: County Development Budget per Department.....	2
Table 2: Recurrent Budget Allocations Per Department	3
Table 3: FY 2025/26 Third Quarter Receipts in KShs.....	3
Table 4: Analysis of FY 2024/25 - 2025/26 Quarter 3 Revenue Performance in Millions.....	5
Table 4: Own source revenues performance for the nine months of FY 2024/25 and 2025/26.....	6
Table 5: Third Quarter Equitable share, conditional allocations, loans and grants in millions	7
Table 8: Expenditure by Economic Classification of The County Executive and County Assembly	10
Table 9: Departmental Expenditures	11
Table 10; Expenditure By Programme and Sub Programme	12
Table 11: Status of Payment of Pending Bills Per County Departments and Entities as at 31st March 2026	17
Table 12: Governorship Summary of Budget and Expenditures	19
Table 13: Recurrent Expenditure per Vote	19
Table 14: Governorship Non-Financial Performance	22
Table 15: County Secretary Summary of Budget & Expenditures	23
Table 16: Recurrent Expenditure per Vote	23
Table 17: County Secretary Non-Financial Performance	25
Table 18: County Attorney Summary of Budget and Expenditures	26
Table 19: Recurrent Budget and Expenditure per vote.....	26
Table 20: County Attorney Non-Financial Performance	29
Table 21: Department of Devolution Budget and Expenditure Summary	31
Table 22: Expenditure by programme and sub programme.....	31
Table 23: Summary of Budget and Expenditures	32
Table 24: Development Expenditure Per vote	34
Table 25: Department of Devolution Non-Financial Performance.....	36
Table 26: Finance and Socio-Economic Planning Summary of Budget and Expenditure.....	39
Table 27: Department of Finance Expenditure by Programme and Sub Programme	39
Table 28: Department of Finance Recurrent Budget Performance	41
Table 29: Department of Finance Development Budget Performance	43
Table 30: Department of Finance Non-Financial Information	45
Table 31: Third Quarter Budget and Expenditure Comparative Analysis for FY 2024/25 & 2025/26	47
Table 32: Department of Agriculture Expenditure by Programme and Sub programme.....	48
Table 33: Department of Agriculture Recurrent Budget Performance	49
Table 34: Department of Agriculture livestock, fisheries and cooperative development expenditure Development Budget Performance	51
Table 35: Department of Agriculture livestock, fisheries and cooperative Non Financial Performance	56
Table 36: Department of Education Summary of Budget and Expenditure FY 2024/25 and FY 2025/2026.....	60
Table 37: ICT, Education and Internship Expenditure by programme and sub programme	61
Table 38: ICT, Education and Internship Recurrent Budget expenditure Performance	62
Table 39: ICT, Education and Internship Development Expenditure Performance.....	63
Table 40: ICT, Education and Internship Non-financial performance.....	78
Table 41: Expenditure Analysis per Economic Classification.....	81
Table 42: Expenditure by Programme and Sub-Programme	81
Table 43: Department of Gender, Children, Youth, Sports and Social Services Recurrent Expenditure Performance	82
Table 44: Department of Gender Development Expenditure and Project Status	87
Table 45: Department of Gender, Children, Culture and Social Services Non-Financial Performance	97
Table 46: Expenditure By Economic Classification	100
Table 47; Expenditure by programme and sub programme.....	100
Table 48: Health Department; Recurrent Expenditure for the period 1 st January-31st March 2026.....	101
Table 49: Department of Health Services Development Expenditure and Project Status	103

Table 50: Department of Health Services Non-Finance Performance For The Period 1st July to 31st March,2026.	110
Table 51: Trade Department, Third Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26	116
Table 52: Trade Department, Expenditure by Programme and Sub Programme	116
Table 53: Trade Department, Recurrent Expenditure for the period 1st July-31st March 2026	117
Table 54: Development Expenditure Per vote	119
Table 55: Trade Department, Non-Financial Performance	122
Table 56: Transport Department; Summary of Budget and Expenditures	125
Table 57:Expenditure By Programme and Sub Programme	125
Table 58: Summary of Budget and Expenditures	126
Table 59: Transport Department Development Expenditure and Project status	128
Table 60: Department of Transport Non-Financial Performance	146
Table 61: Expenditures by Economic Classification	149
Table 62: Expenditure by Programme and Sub programme	149
Table 63: Department of Lands Recurrent Expenditure Performance	150
Table 64:Lands Department Development Expenditure and Project Status	151
Table 65: Department of Lands Non-Financial Performance	155
Table 66: Third Quarter Water Department Summary of Budget and Expenditures	158
Table 67: Department of Water Recurrent Expenditure Performance	160
Table 68: Department of Water Development Expenditure and Projects Status	161
Table 69: Department of Water Non-Financial Performance	179
Table 70:Third Quarter Budget Summary and Expenditure	181
Table 71: CPSB Expenditure by Programme and Sub programme	182
Table 72: CPSB Non-Financial Performance	184
Table 73: Comparison of FY 2024/25 and FY 2025/26 Quarter Three Performances	186
Table 74: Expenditure by Programme and Sub-programme	187
Table 75: Wote Municipality Recurrent Expenditure Performance	187
Table 76: Wote Municipality Development Expenditure and Project Status	189
Table 77: Wote Municipality Non-Financial Performance	191
Table 78: Expenditures per economic classification and comparison with the Third Quarter of FY 2024/25	192
Table 79: Expenditure by Programme and Sub-programme	193
Table 80: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance	194
Table 81: Emali-Sultan Hamud Municipality Development Expenditure and Project Status	195
Table 82:Emali Sultan Hamud Municipality Non-Financial Performance	196
Table 83: Comparison of FY 24/25 and FY 25/26 Quarter Three Performances	198
Table 84: Expenditure by Programme and Sub-programme	198
Table 85: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance	199
Table 86: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status	200
Table 87: Sand Authority Non-Financial Performance	202
Table 88: Budget Summary and Expenditure	203
Table 89: MCFDMA Expenditures by Programme and Sub Programme	204
Table 90: MCFDMA; Recurrent Expenditure for the period 1st July-31st March 2026	204
Table 91: MCFDMA; Development Expenditure for the period 1st July-31st March 2026	205
Table 92: Non Financial performance	206
Table 93: County Assembly, Third Quarter Budget and Expenditures, FY 2025/26	207
Table 94: Expenditure By Programme and Sub Programme	207
Table 95: County Assembly; Recurrent Expenditure for the period 1st January-31st March 2026	208
Table 96: County Assembly; Development Expenditure for the period 1st January-31st March 2026	210
Table 97: Non Financial Performance; County Assembly	211

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 Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplements
IFMIS	Integrated Financial Management Information System
JETA	Just Energy Transition Africa
KCB	Kenya Commercial Bank
KDSP	Kenya Devolution Support Programme
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

1.0. INTRODUCTION

The FY 2025/2026 Budget is the third budget under the third generation County Integrated Development Plan (CIDP) 2023–2027, themed "Stimulating Local Economies for Shared Prosperity". The budget is anchored on the County Annual Development Plan (CADP) 2025/2026, which focuses on stimulating local economies to achieve shared prosperity.

The budget is designed to achieve the following key objectives:

- i. **Water and Environmental Sustainability:** Increasing water production, expanding access to safe, reliable water, and strengthening waste management systems in urban areas.
- ii. **Infrastructure and Connectivity:** Improving road networks through construction, upgrading, and maintenance, alongside expanding modern energy infrastructure.
- iii. **Agricultural Transformation:** Empowering farmers through access to real-time market information, digital trading platforms, and strengthening local value-addition through cottage industries.
- iv. **Youth and Sports Empowerment:** Investing in technical training (CTTI), sports development, and entrepreneurship to foster self-reliance.
- v. **Decentralization of Services:** Strengthening local service units (Ward-based projects) to enhance governance and public participation.
- vi. **ICT Development:** Increasing access to affordable internet connectivity across the county.

1.1. 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 (37 percent) allocated for development and Ksh 8,238,172,194 (63 percent) for recurrent expenditure. The development allocation meets the fiscal responsibility threshold outlined in the Public Finance Management Act, 2012, which requires a minimum of 30 percent to development.

Personnel emoluments account for 42 percent of the county budget, exceeding the PFM requirement of 35 percent. This is occasioned by; salary increments as per SRC recommendations, implementation of Collective Bargaining Agreements for Medical practitioners and conversion of ECDE teachers into Permanent & Pensionable terms and payment of gratuity and salary arrears. To address this, the government is implementing strategies to boost Own Source Revenue (OSR) and mobilize external resources, aimed at increasing development funding. This will improve the personnel expenditure ratio.

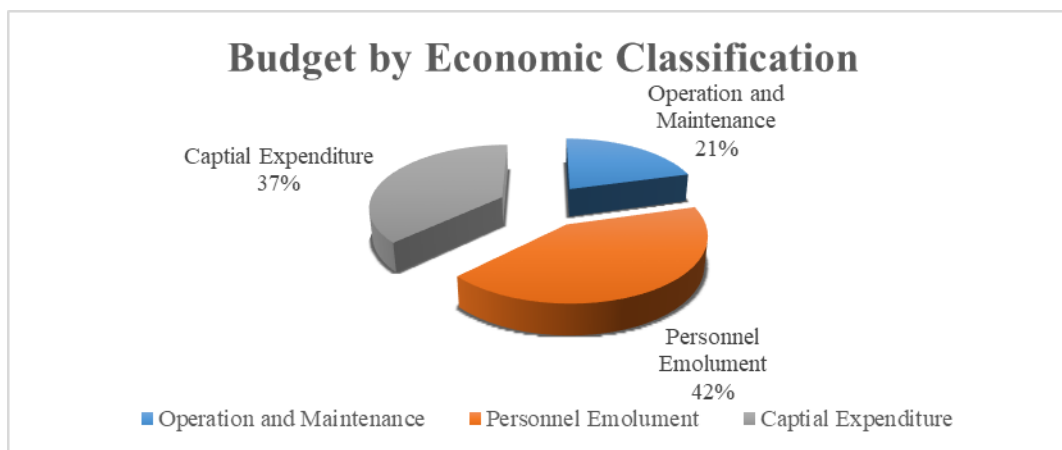


Figure 1: County Budget Allocation by Main Economic Classification

1.1.1. County Development Budget

The development budget for the financial year 2025/26 is Ksh 4,867,898,113 as indicated in the table 1 below;

Table 1: County Development Budget per Department

No.	Department/ Entity	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
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, 2026

1.1.2. 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 medical drugs cost.

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
	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, 2026

1.2. Makueni County Revenue Targets and Receipts

The total revenue target for the year amounts to KShs. 13,106,070,306, comprising KShs. 10,522,510,385 from National Government disbursement and KShs. 1,667,556,464 from county own-source revenue. The actual revenue receipts for the period under review amounted to KShs. 8,188,431,994 (62 percent); comprising KShs. 5,969,263,210 as equitable share, KShs. 1,147,455,598 from own-source revenue, KShs. 363,822,203 from conditional allocations (loans and grants), and KShs. 707,890,983 as FY 2024/25 fund balances.

Table 3: FY 2025/26 Third Quarter Receipts.

Sources	Target 2025/26 (Millions)	Actual 2025/26 Receipts as at 31 st March 2026(Millions)	Balance (Millions)	Performance (Percentage)
Equitable share from National Government	8,976	5,969	3,007	66
Conditional Allocation -Other loans and	1,546	364	1,182	24

Grants				
Sub Total-Other Sources 2025/26	10,523	6,333	4,189	60
County Own Generated Revenue- Normal streams	1,068	340	728	32
County Own Generated Revenue- Health AIA	600	807	-207	135
Total Own Generated Revenue	1,668	1147	521	69
FY 2024/25 Reallocation Budget	916	708	208	77
Grand Total	13,106	8,188	4,918	62

Source:County Treasury, 2026

1.3. Rationale for County Budget Implementation Reports

This report is prepared pursuant to Section 166 of the Public Finance Management Act (PFMA), 2012, which mandates the County Treasury to prepare quarterly budget implementation reports and submit to the County Assembly with copies to the Office of Controller of Budget, National Treasury and Commission on Revenue Allocation(CRA) within one month after end of each quarter. The report presents the County’s financial and non-financial performance for the third quarter of FY 2025/2026.

REVENUE PERFORMANCE- FY 2024/25-2025/26

The FY 2025/26 budget is financed from four main sources; equitable share Kshs. 8,976,335,654 (68 percent), own source revenue Kshs. 1,667,556,464 (13 percent), conditional loans and grants Kshs. 1,546,174,731 (12 percent), and FY 2024/25 balances Kshs. 916,003,457 (7 percent).

Overall revenue performance for the nine months was Kshs. 8,188 million (62 percent) reflecting an increase of Kshs. 1,454 million compared to Kshs. 6,735 million recorded in FY 2024/25.

Table 4: Analysis of FY 2024/25 - 2025/26 Third Quarter Cummulative Revenue Performance

Revenue Source	FY 2024/25				FY 2025/26			
	Revenue Target (millions)	Performance As at March 31 st , 2025 (millions)	Balance (millions)	Performance Rate (Percentage)	Revenue Target (millions)	Performance As at March 31 st 2026 (millions)	Balance (millions)	Performance Rate (Percentage)
Equitable share	8,763	4,928	3,835	56	8,976	5,969	3,007	66
Conditional Allocations, Loans and Grants	990	22	968	2	1,546	364	1,182	24
Sub Total	9,753	4,950	4,803	51	10,523	6,333	4,189	60
County generated revenue	1,471	836	635	40	1,668	1,147	520	69
Reallocation Funds	1,004	948	56	94	916	708	208	77
Total Revenues	12,228	6,735	5,493	55	13,106	8,188	4,918	62

Source: County Treasury

Overall revenue performance increased by 22 percent from Kshs. 6,735 million in the third quarter of FY 2024/25 to Kshs. 8,188 million in the same period of FY 2025/26. Out of the total receipts, equitable share was Kshs. 5,969 million (73 percent), followed by own-source revenue at Kshs. 1,147 million (14 percent). FY 2024/25 fund balances and conditional loans and grants performed at Kshs. 708 million (9 percent) and Kshs. 364 million (4 percent) respectively as illustrated below.

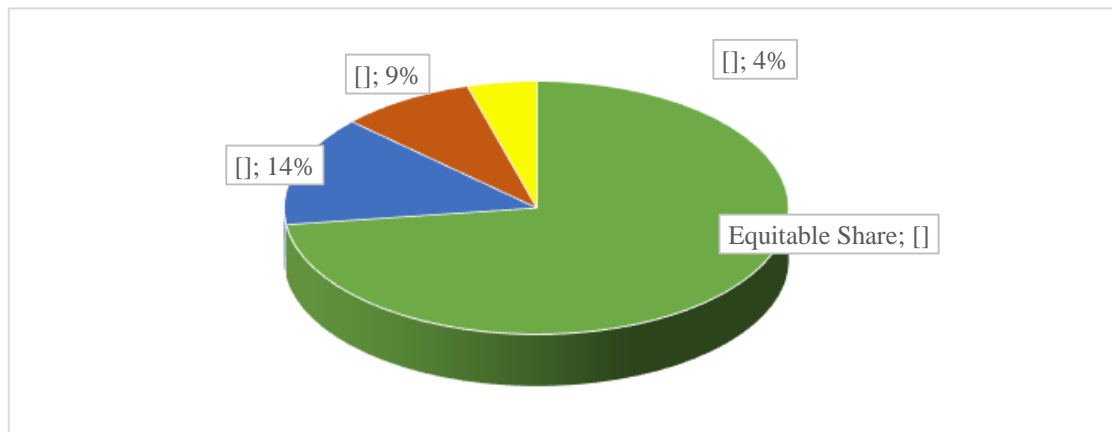


Figure 8: Analysis of FY 2025/26 Third Quarter Overall Revenue Performance

2.0. Revenue Performance Per Source

The revenue generated from County Own Source Revenue and transfers from the National Government.

2.1.1 Own Source Revenue Collections

Ordinary revenue collected during the nine months of FY 2025/26 amounted to Kshs. 1,147 million, representing 37 percent increase from Kshs. 836 million realized over the same period in FY 2024/25. This growth was largely attributed to strengthened revenue controls and enhanced automation across all own source revenue streams and the rollout of new registrations and timely processing SHA claims.

2.1.2 Own Source Performance per Stream

The third quarter revenue was generated from 33 distinct streams. The largest contributors were SHA and SHIF reimbursements, medical and healthcare service fees, single business permits and Sand cess fees. Table 4 provides a comparison of revenue performance for the third quarters of FY 2024/25 and FY 2025/26.

Table 5: Own source revenues performance for the nine months of FY 2024/25 and 2025/26

No.	Sources	2024/2025			2025/2026		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
		Kshs	Kshs		Kshs	Kshs	
	A) Own Sources						
1	Advertisement & Wall Branding Fees	20,922,470	17,185,493	82%	31,411,990	12,077,190	38%
2	Agricultural Cess Fees	18,000,000	15,109,373	84%	28,317,987	17,788,602	63%
3	Building Materials cess Fees	3,000,000	2,772,300	92%	4,706,554	2,128,600	45%
4	Community Information Centres Fees	1,000,000	325,130	33%	1,573,222	218,600	14%
5	Conservancy Fees	6,000,000	3,100,069	52%	8,102,091	2,930,405	36%
6	Coop Audit services Fees	300,000	129,440	43%	498,187	155,740	31%
7	Development Approvals Fees(all lands development fees	48,000,000	14,867,262	31%	65,550,897	12,134,244	19%
8	Fines and Penalties Fees	1,000,000	1,561,097	156%	1,573,222	231,238	15%
9	Fire certificate Fees	1,400,000	2,467,450	176%	1,573,222	2,788,650	177%
10	Hire of County Facilities / Equipment /Gym Fees	1,000,000	1,322,250	132%	1,573,222	325,730	21%
11	Liquor License Fees	70,000,000	22,895,279	33%	96,818,675	25,156,368	26%
12	Market Entrance Fees	45,000,000	20,877,904	46%	65,550,897	19,302,085	29%
13	Motor Veh/Cycle Reg Fees	3,500,000	2,846,500	81%	4,706,554	2,395,000	51%
14	Parking Fees	44,000,000	28,612,130	65%	67,530,534	22,488,694	33%
15	Plot Rates/Rent Fees & other dues	196,855,153	17,098,547	9%	131,691,752	14,341,010	11%
16	Renewal Fees(Kiosks)	7,000,000	3,408,700	49%	10,986,330	3,163,040	29%
17	Single Business Permits /Application Fees	200,000,000	87,310,387	44%	230,739,157	83,328,223	36%
18	Stall Rent Fees	8,700,000	5,752,700	66%	12,087,585	4,606,030	38%
19	Stock Market Fees	11,000,000	6,593,727	60%	17,279,216	7,354,652	43%
20	Stock Movement Fees	7,000,000	3,085,595	44%	10,986,330	4,472,295	41%
21	Veterinary Health Fees	17,500,000	7,601,132	43%	22,942,814	9,090,510	40%
22	Water & Environment Fees- Consent, Nema, mining, penalties	3,500,000	636,100	18%	4,706,554	600,950	13%
23	Weights & Measures Fees	2,500,000	1,087,995	44%	3,133,333	699,220	22%
24	Tetheka Fund Interest				18,742,114	0	0%
25	Direct Deposit		11,248,929	0%		22,992,363	0%

No.	Sources	2024/2025			2025/2026		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
26	Agriculture- Agricultural Training Conference Fees	3,000,000	4,754,820	158%	4,706,554	454,730	10%
27	Agriculture- Mechanization Fees	2,000,000	565,100	28%	3,133,333	373,900	12%
28	Public health Services Fees	36,000,000	22,394,648	62%	51,824,539	21,770,815	42%
29	Makueni Fruit Processing Plant Fees	100,000,000	21,939,053	22%	92,872,511	15,777,380	17%
30	Sand Authority Fees	47,000,000	34,445,963	73%	72,237,088	31,506,516	44%
	OSR revenue streams total	905,177,623	361,995,072	40%	1,067,556,464	340,652,780	32%
	Appropriation In Aids(AIA)						
31	Medical Health Services Fees	176,430,000	210,078,558	119%	182,388,000	203,275,662	111%
32	NHIF and SHA Reimbursement	382,475,700	262,345,155	69%	417,612,000	603,513,156	145%
33	Universal Health Care Registration Fees	7,350,000	1,416,000	19%		14,000	0%
	AIA Sub Total	566,255,700	473,839,713	84%	600,000,000	806,802,818	134%
	Total Own Source Revenue	1,471,433,323	835,834,785	57%	1,667,556,464	1,147,455,598	69%

Source: County Treasury 2026

2.1.3 Equitable share, conditional allocations, loans and grants

During the nine months of the review period, revenue from the equitable share, conditional allocations, loans, and grants increased to 60 percent from 51 percent recorded over the same period. This improvement was largely due to timely disbursement of funds from the National Treasury.

Table 6: Third Quarter Equitable share, conditional allocations, loans and grants in millions

Revenue Source	FY 2024/25				FY 2025/26			
	Revenue Target	Performance March 31, 2025	Balance	Performance (%)	Revenue Target	Performance March 31, 2026	Balance	Performance Rate (%)
Equitable share	8,763	4,928	3,835	56	8,976	5,969	3,007	66
Conditional Allocations, Loans and Grants	990	22	968	2	1,546	364	1,182	24
Total	9,753	4,950	4,803	51	10,523	6,333	4,189	60

Source: County Treasury 2026

2.1. Funds Release to Makueni County

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

The total inflows into the Makueni County Revenue Fund (CRF) for the period under review amounted to Kshs. 6,648,530,410, largely comprising transfers from the National Government and the County own source revenue. This figure excludes health related Appropriation-in-Aid (AIA) collected and utilized at the source by health facilities.

2.1.2. Exchequer Disbursements from the National Government

During the period under review, equitable share transfers to the Makueni County Revenue Fund was Kshs. 6,333,085,413 (90 percent), against the approved allocation of Kshs. 6,687,370,062 for the period.

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

The Office of the Controller of Budget authorized withdrawals amounting to Kshs. 5,996,127,210.00 from the Makueni County Revenue Fund. The County Executive received Kshs. 5,398,151,600 (90 percent) and the County Assembly Kshs. 597,975,610 (10 percent).

3.0. EXPENDITURE ANALYSIS

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

During the period under review, the County's cumulative expenditure amounted to Ksh 6,826,146,138, against a budget of Kshs 13,106,070,306. This translated to an overall absorption rate of 52 percent; comprising of 50 percent compensation to employees, 24 percent on operations and maintenance and 26 percent on development.

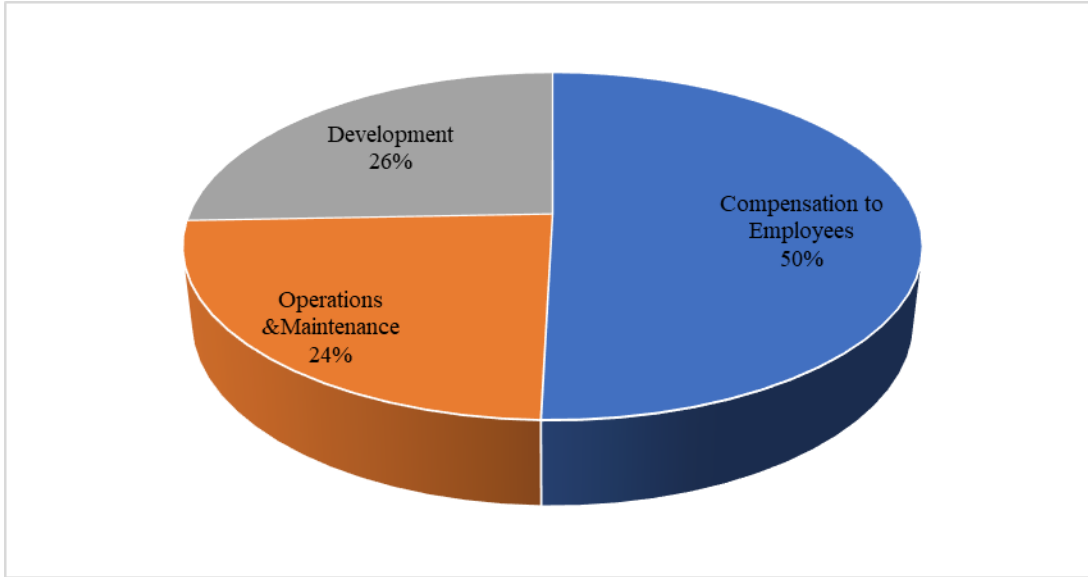


Figure 2: Overall Expenditure Performance for the First Nine Months of FY 2025/26

3.2. Expenditure by economic classification

During the nine months of FY 2025/26, the actual expenditure was Ksh 6,826.15 million, representing 52 percent absorption rate, compared to 54 percent absorption rate during same period in FY 2024/25. The County Government utilized Ksh 5077.66 million for recurrent expenditures and Ksh 1748.49 million for development, representing absorption rates of 62 percent and 36 percent, respectively.

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

Economic Classification	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31 st March, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(1) Estimates	Expenditures as at 31 st March, 2026	Absorption Rate (%)
County Executive						
Compensation to Employees	4,746,548,777	3,297,505,426	69	5,029,746,844	3,152,378,761	63
Operations & Maintenance	2,276,147,942	1,402,311,305	62	2,243,794,035	1,353,205,971	60
Recurrent	7,022,696,719	4,699,816,731	67	7,273,540,879	4,505,584,732	62
Development	4,220,327,803	1,274,293,583	30	4,807,418,814	1,722,585,797	36
Sub Total	11,243,024,522	5,974,110,314	53	12,080,959,693	6,228,170,528	52
County Assembly						
Compensation to Employees	451,423,604	267,081,750	59	495,224,277	289,209,971	58
Operations & Maintenance	454,698,372	352,711,274	78	469,407,039	282,865,144	60
Recurrent	906,121,976	619,793,024	68	964,631,316	572,075,115	59
Development	79,345,015	0	0	60,479,298	25,900,495	43
Sub Total	985,466,991	619,793,024	63	1,025,110,614	597,975,610	58
Total Budget						
Compensation to Employees	5,197,972,381	3,564,587,176	68	5,524,971,121	3,441,588,732	62
Operations & Maintenance	2,730,846,314	1,755,022,579	64	2,713,201,074	1,636,071,115	60
Recurrent	7,928,818,695	5,319,609,755	67	8,238,172,195	5,077,659,847	62
Development	4,299,672,818	1,274,293,583	30	4,867,898,112	1,748,486,292	36
Total Budget	12,228,491,513	6,593,903,338	54	13,106,070,307	6,826,146,138	52

The County Executive's spending increased to Ksh 6,228.17 million, from KShs 5,974.11 million in FY 2024/25. The absorption rate decreased by 1% from 53 percent in FY 2024/25 to 52 percent in FY 2025/26. On the other hand, the County Assembly's expenditure dropped to Ksh 597.98 million in FY 2025/26, compared to Ksh 619.79 million in FY 2024/25, resulting in a decline in the absorption rate from 63 percent to 58 percent.

3.3. Departmental Expenditures

The Department of Health Services recorded the highest expenditure at Ksh 2.61 Billion, primarily due to increased salary costs and enhanced spending on operational and development activities. The Department of Education, ICT, and Internship followed with an expenditure of Ksh 611.32 Million, largely driven by personnel emoluments.

The County Assembly ranked third with a spending Ksh 597.98 Million, mainly reflecting recurrent costs associated with its legislative and oversight functions. The Office of the County Attorney had the lowest expenditure at Ksh 34.02 Millions.

Table 8: Departmental Expenditures

S/No	Departments	FY 2025/26 Supplementary Budget (1) Estimates	Salaries Expenditure 31 st March, 2026	O&M Expenditure as at 31 st March, 2026	Total Recurrent Expenditure as at 31 st March, 2026	Development Expenditure 31 st March, 2026	Total Expenditure as at 31 st March, 2026	Overall Absorption (%)
1.	Agriculture	714,271,597	157,371,122	32,228,309	189,599,431	204,171,014	393,770,445	55
2.	Attorney	81,925,899	10,466,366	23,548,706	34,015,072	-	34,015,072	42
3.	CPSB	73,251,184	26,755,269	20,984,355	47,739,625	-	47,739,625	65
4.	CS	631,707,545	488,389,289	45,345,793	533,735,082	-	533,735,082	84
5.	Devolution	791,455,001	145,828,504	110,349,511	256,178,015	60,533,432	316,711,447	40
6.	Education	1,101,332,886	481,142,510	70,213,091	551,355,601	59,959,769	611,315,370	56
7.	Emali Municipality	114,532,398	-	14,564,982	14,564,982	30,900,000	45,464,982	40
8.	Finance	504,805,518	154,925,410	165,016,164	319,941,574	3,300,090	323,241,665	64
9.	Fruit Dev Authority	87,050,657	-	13,365,905	13,365,905	40,357,304	53,723,209	62
10.	Gender	329,628,894	36,370,009	122,076,586	158,446,595	24,277,160	182,723,755	55
11.	Governor	494,464,747	29,063,273	121,788,026	150,851,299	-	150,851,299	31
12.	Health	4,297,984,306	1,436,718,521	399,489,945	1,836,208,466	777,607,596	2,613,816,062	61
13.	Lands	696,398,315	30,431,917	15,764,034	46,195,951	66,999,485	113,195,435	16
14.	Sand authority	84,548,596	21,729,247	44,018,166	65,747,413	10,999,752	76,747,165	91
15.	Trade	262,379,637	39,528,920	46,729,398	86,258,318	12,079,487	98,337,805	37
16.	Transport	965,446,644	43,427,851	41,905,688	85,333,539	206,352,534	291,686,073	30
17.	Water	670,576,747	50,230,554	22,487,880	72,718,434	202,112,263	274,830,698	41
18.	Wote Municipality	179,199,124	-	43,329,430	43,329,430	22,935,909	66,265,339	37
	Sub total	12,080,959,695	3,152,378,761	1,353,205,971	4,505,584,732	1,722,585,797	6,228,170,528	52
19.	County Assembly	1,025,110,613	289,209,971	282,865,144	572,075,115	25,900,495	597,975,610	58
	Total Budget	13,106,070,308	3,441,588,732	1,636,071,115	5,077,659,847	1,748,486,292	6,826,146,138	52

3.4. Expenditure by programme and Sub programme

The General Administration and Planning programme in the health services department recorded the highest expenditure of Ksh 2,484,435,090, followed by the County Assembly's Legislation and Representation sub-programme Ksh 819,274,628. The County Secretary's Leadership & coordination of departments sub-programme had the third highest expenditure of Ksh 530,472,712.

Table 9; Expenditure By Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	68,533,833	-	44,147,860		64	
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	65,792,623	7	12
	Sub Total	87,076,924	609,321,391	46,195,951	66,999,485	53	11
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	66,593,777	112,605,348	43,329,430	22,935,909	65	20
	Sub Total	66,593,777	112,605,348	43,329,430	22,935,909	65	20
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	71,993,438	14,564,982	30,900,000	34	43
	Sub Total	42,538,960	71,993,438	14,564,982	30,900,000	34	43
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	72,548,596	12,000,000	65,747,413	10,999,752	91	92
	Sub Total	72,548,596	12,000,000	65,747,413	10,999,752	91	92
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,642,506,727	1,028,292,205	1,715,677,609	768,757,481	65	75
Curative health care services	SP2. 1 :Curative health care services	353,401,785	13,600,962	108,785,560	7,490,115	31	55
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	11,745,297	1,360,000	8	1
	Sub Total	3,137,161,645	1,160,822,661	1,836,208,466	777,607,596	59	67

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	104,112,513		67,042,800	-	64	0
Road Transport	SP2.1 : Road transport	27,945,000	725,411,182	3,482,902	161,874,050	12	22
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	933,000.00	595,900	48	60
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000	81,937,949	13,874,837	43,882,584	60	54
	Sub Total	157,097,513	808,349,130	85,333,539	206,352,534	54	26
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	731,352,040		488,686,655		67	
Early childhood development education	SP2.1 : Early childhood development education	18,309,687	193,690,236	13,636,915	15,274,606	74	8
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,650,000	77,615,361	1,528,869	30,871,821	93	40
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,829,000	3,350,000	25,827,556	-	93	0
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	16,530,000	17,006,562	10,003,782	13,813,342	61	81
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	14,000,000	-	11,671,824	-	83	
	Sub Total	809,670,727	291,662,159	551,355,601	59,959,769	68	21
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	134,582,981	-	72,497,992	-	54	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	101,559,984	5,886,438	9,514,607	84	9
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	2,585,300	-	-	0	0
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634	2,564,880	2,054,088	2,564,880	58	100
Culture, Art and the Music	SP5. 1 Culture, Art and the	7,074,626	2,500,000	5,819,799	-	82	0

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
promotion	Music promotion						
	Sub Total	153,169,472	109,210,164	86,258,318	12,079,487	56	11
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	76,051,247	1,000,000	61,433,103	-	81	0
Gender and Social Development	P2: Gender and Social Development	34,856,857	54,875,667	11,064,859	12,837,671	32	23
Sports development	P3; Sports development	79,604,846	27,310,224	68,652,003	7,345,648	86	27
Youth empowerment	P4; Youth empowerment	42,225,654	13,704,399	17,296,630	4,093,840	41	30
	Sub Total	232,738,604	96,890,290	158,446,595	24,277,160	68	25
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899	-	34,015,072	-	42	-
	Sub Total	81,925,899	-	34,015,072	-	42	-
Governship							
General Administration & Support Services	P1: General administration & planning	494,464,747		150,851,299		31	-
	Sub Total	494,464,747	-	150,851,299		31	-
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	631,707,545		533,735,082		84	-
	Sub Total	631,707,545	-	533,735,082		84	-
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	73,251,184		47,739,625		65	-
	Sub Total	73,251,184	-	47,739,625	-	65	-
Finance & Socio Economic Planning							
General Administration &	SP1: General administration &	283,334,256	55,771,261	220,224,577	3,300,090	78	6

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Support Services	planning						
Public financial management	Sub-Programme 2.1: Financial Accounting services	20,900,000	-	18,791,018		90	
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	-	37,866,169		78	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	3,902,885		35	
	Sub-Programme 2.4; Resource mobilisation	41,950,000	-	17,624,566		42	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	3,220,091		56	
	Sub-Programme 2.6; Economic planning	14,300,000	-	8,088,857		57	
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000	-	6,423,136		60	
	Sub-Programme 2.8; County Statistics	5,550,000	-	863,025		16	
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000	-			0	
	Sub-Programme 2.10; Assets Management	5,000,000	-	2,937,250		59	
	Sub Total	449,034,256	55,771,261	319,941,574	3,300,090	71	6
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	186,063,902	58,733,432	75	13
Participatory Development & civic education	SP2: Participatory Development & civic education	52,316,000	1,800,000	33,687,032	1,800,000	64	100
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100	
Cordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	33,688,699	4,500,000	28,345,240	-	84	0

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	4,965,581	-	61	0
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	4,800,000	-	2,916,260	-	61	
	Sub Total	346,755,001	444,700,000	256,178,015	60,533,432	74	14
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	104,679,673	20,300,598	64,545,526	9,217,318	62	45
Water infrastructure Development	SP 2.1: Water harvesting and storage	4,680,000	91,768,358	2,991,456	57,083,966	64	62
	SP2: Piped water supply infrastructure	3,670,000	334,687,357	2,652,091	87,989,959	72	26
	SP.3: Ground water development	4,250,000	106,540,762	2,529,362	47,821,021	60	45
	Sub Total	117,279,673	553,297,075	72,718,435	202,112,263	62	37
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	264,721,684	318,666,422	177,691,665	168,931,640	67	53
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	3,172,013	24,540,201	112	59
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	34,908,077	2,593,745	583,028	61	2
Livestock Production, Management and Development	SP 4: Livestock Production, Management and Development	8,612,500	24,586,468	5,842,822	10,116,145	68	41
Cooperative Development	SP 5: Cooperative Development	3,090,000	10,690,511	299,186		10	0
	Sub Total	283,525,924	430,745,674	189,599,431	204,171,014	67	47
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	50,050,222	13,365,905	40,357,304	36	81
	Sub Total	37,000,435	50,050,222	13,365,905	40,357,304	36	81

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	572,075,115	25,900,495	59	43
	Sub Total	964,631,315	60,479,298	572,075,115	25,900,495	59	43
Total County Budget		8,238,172,193	4,867,898,110	5,077,659,848	1,748,486,291	62	36

3.5. Payment of FY 2024/25 Pending Bills

The County Government pending bills was Ksh 821.14 Million as at 1st July, 2025 consisting of Ksh 656.36 million for the County Executive Ksh 164.78 million for the County Assembly. The County Executive settled Ksh 477.21 Million as at 31st March 2026, significantly reducing its pending bills to Ksh 179.15 Million. The County Assembly settled Ksh 51.25 Million leaving a balance of Ksh 113.52 Million during the period under review

Table 10: Status of Payment of Pending Bills Per County Departments and Entities as at 31st March 2026

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 March, 2026	Amount of Pending Bills as at 1 st July 2025	Amount of Pending Bills Paid as at 31 st March, 2026	Amount of Pending Bills as at 1 st July 2025	Amount of Pending Bills Paid as at 31 st March, 2026
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	1,494,713	120,000	-	16,831,363	1,494,713
8	Gender, Children, Youth, Sports	12,120,281	9,535,266	16,023,499	12,635,955	28,143,780	22,171,222

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 March, 2026	Amount of Pending Bills as at 1 st July 2025	Amount of Pending Bills Paid as at 31 st March, 2026	Amount of Pending Bills as at 1 st July 2025	Amount of Pending Bills Paid as at 31 st March, 2026
	and Social Services						
9	Health Services	12,637,437	7,263,957	10,917,418	3,366,659	23,554,855	10,630,616
10	ICT, Education and Internship	5,374,631	5,346,231	14,472,501	12,517,675	19,847,131	17,863,906
11	Infrastructure, Transport, Public Works, Housing and Energy	1,783,990	-	25,677,306	22,015,017	27,461,296	22,015,017
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	587,726	6,112,253	3,714,560	14,370,451	4,302,286
15	Water, Sanitation and Irrigation	94,000	-	20,281,549	18,025,794	20,375,549	18,025,794
16	Wote Municipality	10,114,229	2,985,469	1,505,704	1,379,932	11,619,933	4,365,401
	Sub Total	557,989,607	402,582,054	98,368,703	74,623,430	656,358,308	477,205,484
17	County Assembly	164,778,726	51,254,459	-	-	164,778,726	51,254,459
	Grand Total	722,768,333	453,836,513	98,368,703	74,623,430	821,137,034	528,459,943

Source:County Treasury, 2026

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

This chapter provides a review of budget execution across all departments and agencies for the first nine months of the FY 2025/26. It reviews financial performance and non financial performance. The key highlights include overall expenditure trends, department-specific achievements, and discrepancies between planned and actual outputs. The analysis encompasses recurrent operations, development projects, and service delivery outcomes, offering insights into absorption rates, challenges, and proposed recommendations to enhance service delivery.

4.1. Office of the Governor

4.1.1. Financial Performance Summary

In the third quarter of FY 2025/26, the total expenditure for the Office of Governor was KShs 150,851,299 which reflected an absorption rate of 31 percent against a budget of KShs 494,464,746.50. The operations and maintenance expenditure was KShs. 121,788,026 representing 28 percent absorption rate, while personnel emoluments had KShs. 29,063,273 representing a 50 percent absorption rate.

Table 11: Governorship Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures as at 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption Rate (%)
Operations	415,568,077	340,971,974	82	412,707,900	114,940,328	28
Maintenance	50,450,000	16,142,751	32	23,975,000	6,847,698	29
Sub Total	466,018,077	357,114,725	77	436,682,900	121,788,026	28
Personnel	55,030,330	32,101,026	58	57,781,847	29,063,273	50
Total Recurrent	521,048,407	389,215,751	75	494,464,747	150,851,299	31

Source: County Treasury

The total expenditure by main economic classification show that Office of Governor spent 36 percent on operations and maintenance and 64 percent on personnel emoluments.

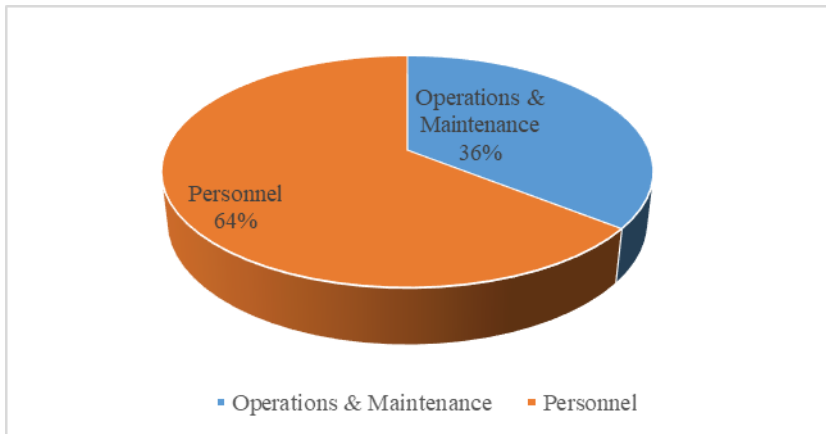


Figure 3: Governorship Expenditure by Economic Classification

Recurrent Expenditure Performance

The analysis of Kshs 150,851,299 recurrent expenditure in the Office of Governor shows that the highest expenditure was on Salaries and Wages at Kshs. 29,063,273, followed by community outreach, at Kshs 23,647,500 as shown in the table below.

Table 12: Recurrent Expenditure per Vote

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
------------------	-----------------------------	-------------------	---------------------

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Salaries And Wages	57,781,847	29,063,273	50
Community Outreach	26,000,000	23,647,500	91
Contracted Guards	27,000,000	20,910,303	77
Contracted Cleaning services	20,000,000	13,153,830	66
Refined Fuels & Lubricants	11,000,000	9,600,000	87
Daily Subsistence Allowance	10,000,000	7,241,996	72
Corporate communication	13,000,000	5,582,400	43
Security Operations	6,600,000	4,467,750	68
Maintenance of Motor vehicles	12,000,000	3,459,447	29
Travel Costs	5,000,000	3,230,598	65
Catering Services (Receptions, Accommodation, drinks)	6,000,000	3,180,514	53
Hospitality supplies	3,000,000	2,730,606	91
Governors office administration	2,500,000	2,335,400	93
National Celebrations	2,000,000	1,866,000	93
General Office Supplies-Stationery	3,000,000	1,788,550	60
Intergovernmental relations-	2,000,000	1,776,400	89
Media Outreach	5,000,000	1,731,240	35
Community Events & Field Activities	3,500,000	1,675,500	48
Records management	2,600,000	1,030,100	40
Budget Tracking and Implementation	1,000,000	1,000,000	100
Training Expenses	1,000,000	949,210	95
Medical Insurance	220,000,000	871,740	0
Supplies and Accessories for Computers	1,500,000	749,800	50
Public relations	1,000,000	739,500	74
Water and Sewerage	1,500,000	729,920	49
Membership fees	1,000,000	692,630	69
Daily subsistence allowance	1,500,000	689,499	46
Committee / Board allowances	800,000	659,728	82
Maintenance-Buildings- Residential	1,000,000	633,160	63
Office & General Supplies otherss	900,000	528,960	59
Telephone, Telex, Fascimile and Mobile Phone Services	1,000,000	500,000	50
Perfomance Management	1,000,000	499,800	50
Stakeholder Engagements	2,000,000	492,900	25
Monitoring and evaluation	500,000	466,800	93
Publicity	1,500,000	451,600	30
Publishing & printing Services	900,000	400,094	44
County Branding & Publications	1,500,000	400,000	27
Advertising, Awareness & Publicity Campaigns	800,000	360,760	45
Internet Connections	400,000	200,000	50
Maintenance of Office Furniture	275,000	180,990	66
Support to PPP projects	500,000	92,400	18
Financial Management & Accrual Reporting	400,000	72,200	18
Courier & Postal Services	50,000	18,200	36
Electricity	200,000		0
Travel Costs	1,000,000		0
Subscription to Newspapers, Magazines and Periodicals	57,900		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
Social safety nets	5,300,000		0
Maintenance-Buildings-Non Residential	2,000,000		0

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Maintenance of Generators	800,000		0
Purchase of Furniture & Equipment	1,000,000		0
Purchase of Computers	1,000,000		0
Maintenance of Computers and Software	300,000		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. The County Communication Policy was completed, awaiting approval. The protocol services remained effective with all reported citizen complaints addressed, while third Annual Partners Conference was successfully held strengthening coordination and strategic partnerships

Table 13: Governorship Non-Financial Performance

Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30th September 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	40	Within Target
			Executive circulars /Directives issued	Continuous	Continuous	Continuous
		County Budget and Economic forum meetings held	Number of meetings held	6	5	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	8	
		County public archives and public records are housed, controlled and preserved	Proportion of county public archives and public records housed, controlled, and preserved	60	20	
		Efficient Protocol Service	Number of citizens' complaints/concerns received and handled;	4	4	Continuous
	Strategic Partnerships	Annual Partners Conference Held	No. of Partners Conference held	1	1	Achieved
		Coordination of SEKEB activities	Coordination of SEKEB activities	Continuous	Continuous	Continuous
		Mapping of Partners	No. of Partners Mapped	200	50	Mapping to be finalized in Fourth quarter

4.2. County Secretary

4.2.1. Financial Performance Summary

During the review period, the total expenditure for the Office of the County Secretary was KShs 533,735,082, reflecting an absorption rate of 84.5 percent against a budget of KShs 631,707,544.57. The operations and maintenance expenditure was KShs. 45,345,793 representing 73.2 percent absorption rate, while personnel emoluments had KShs. 488,389,289 representing 85.7 percent absorption rate.

Table 14: County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures At 30th March 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption Rate (%)
Operations	54,134,747	39,407,434	73	55,900,000	41,959,581	75.1
Maintenance	3,500,000	538,200	15	6,038,069	3,386,212	56.1
Subtotal	57,634,747	39,945,634	69	61,938,069	45,345,793	73.2
Personnel	406,610,523	400,313,937	98	569,769,476	488,389,289	85.7
Total	464,245,270	440,259,571	95	631,707,545	533,735,082	84.5

The total expenditure by main economic classification shows that the Office of County Secretary spent 46 percent on operations and maintenance and 54 percent on personnel emoluments.

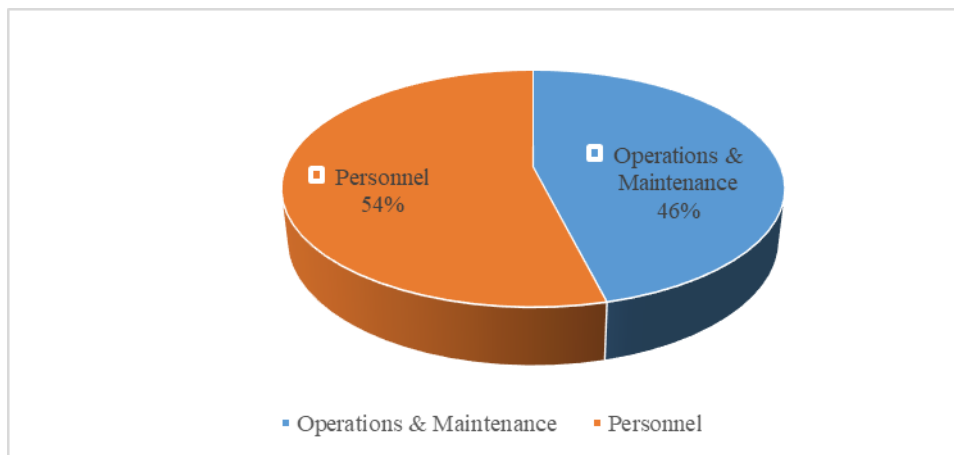


Figure 4: County Secretary Expenditure by Economic Classification

Recurrent Expenditure Performance

The analysis of recurrent expenditure of Kshs 530,472,712 shows that the office of County Secretary spent the highest expenditure of Kshs. 488,389,289 on basic salaries and wages followed by insurance of Motor Vehicles at Kshs 22,818,668.

Table 15: Recurrent Expenditure per Vote

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Salaries & Wages	569,769,476	488,389,289	86
Insurance -Motor Vehicle	24,000,000	22,818,668	95
Performance Contracting	4,000,000	4,000,000	100
Daily Subsistence Allowance	3,000,000	1,890,160	63
Refined Fuels & Lubricants	2,000,000	1,500,000	75
Coordination of Government programs and activities	1,500,000	1,361,600	91
CEC AFFAIRS	2,500,000	1,354,956	54

Expenditure item	FY 2025/26 Budget Estimates	Total Expenditure	Absorption Rate (%)
Fleet Management	2,000,000	1,236,981	62
Hospitality -Catering Services(Receptions, Accommodation, drinks	1,500,000	1,127,600	75
Payroll Management	1,000,000	1,000,000	100
Training Expenses	2,400,000	923,147	38
South Eastern Kenya Economic Block	4,000,000	881,300	22
General office Supplies-stationery	1,500,000	750,000	50
Supplies and accessories for Computers	1,500,000	750,000	50
Office and General Supplies	1,500,000	750,000	50
HR registry	1,000,000	668,016	67
Travel Costs	1,000,000	643,206	64
Telephone, Telex, Fascimile and Mobile Phone Services	500,000	484,930	97
Maintenance expenses motor vehicles	2,500,000	468,031	19
Other operating expenses Financial management and reporting	600,000	448,800	75
Purchase of ICT Equipment	938,069	446,000	48
Budget Tracking and Implementation	500,000	302000	60
Coordination of SWGs,Planning and Indicator Tracking	500,000	302000	60
Publishing & printing Services	200,000	3,200	2
Water and Sewerage	200,000	-	0
Courier & postal Services	100,000	-	0
Sanitary and Cleaning Materials	200,000	-	0
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	-	0
Records and publications	500,000	-	0
Maintenance of Office Furniture	200,000	-	0
Maintenance of ICT Equipment	200,000	-	0
Maintenance-Buildings-Non Residential	200,000	-	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. The Mid-Year Assessment was carried out with integrated performance management practices. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.

Table 16: County Secretary Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st March 2026	Variance
County Leadership and Coordination	Public Service Performance Management and Delivery Services	Human Resource	Staff satisfied and motivated	Staff Satisfaction index	80	60	-20
			Service delivery improved	Customer satisfaction index	80	60	-20
			Performance Appraisals carried out	Number 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	39	-13
			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	50	-20
			Policy, legal and institutional frameworks drafted and approved	Number of policy, legal and institutional frameworks drafted and approved	10	8	-2
			Non-state actors engagements in county development	Number of non-state actors engaged in county development	15	10	-5
	Human Resource Management and Development	Human Resource	Employee satisfaction surveys done	Number of employee satisfaction surveys done	1	0	-1
			HR Plans Developed	Number of HR plans developed	1	0	-1
HR functions automated			Proportion of HR functions automation	60	20	-40	

4.3. County Attorney

4.3.1 Financial Performance

During the review period, the total expenditure for the Office of the County Attorney was KShs 34,015,072.00 against a budget of KShs 81,925,898.50, representing an absorption rate of 42 percent. The operations and maintenance expenditure was KShs. 23,548,706 representing 39 percent absorption rate, while personnel emoluments had KShs. 10,466,366.00, representing 50 percent absorption rate. Overall absorption rate in the reporting period reduced by 20 per cent compared with same period of the previous year. Table 18 presents a comparative analysis of the Office of the County Attorney budget estimates and actual expenditures for Quarter three of the financial years 2024/25 and 2025/26 categorized by economic classification.

Table 17: County Attorney Summary of Budget and Expenditures

Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures As At 31st March 2025	Absorption Rate(%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As At 31st March 2026	Absorption Rate(%)
Operations	9,803,447	5,181,465	99	32,823,100	22,083,057	67
Maintenance	12,800,952	11,849,607	100	28,170,066	1,465,649	5
Sub Total	22,604,399	17,031,072	100	60,993,166	23,548,706	39
Personnel	19,935,936	11,629,296	100	20,932,733	10,466,366	50
Total Recurrent Budget	42,540,335	28,660,368	67.5	81,925,899	34,015,072	42
Development Budget	5,200,000	968,200	18.6	-	-	-
Total Budget	47,740,335	29,628,568	62	81,925,899	34,015,072	42

The total expenditure by main economic classification show that Office of the County Attorney spent 44 percent on operations and maintenance and 56 percent on personnel emoluments

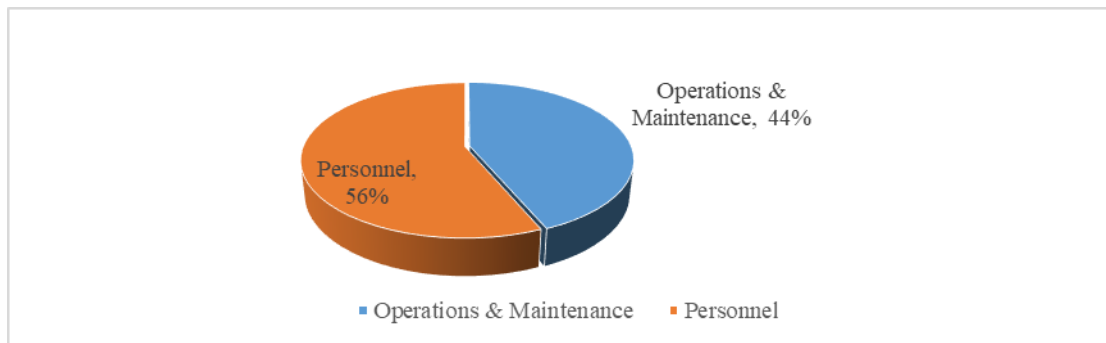


Figure 5: County Attorney Expenditure by Economic Classification

Recurrent Performance

The office of the county attorney had a recurrent expenditure of Kshs 34,015,072, with Legal Pending Bills having the highest at Kshs. 15,000,000, followed by basic salaries at Kshs 10,466,366.00 shown in the table below.

Table 18: Recurrent Budget and Expenditure per vote

Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As at 31st March 2026	Absorption Rate (%)

Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As at 31st March 2026	Absorption Rate (%)
Basic Salaries And Wages	20,932,733	10,466,366	50
Legal Pending Bills	15,000,000	15,000,000	100
Refined Fuels, Oils & Lubricants	2,000,000	1,996,552	100
Coordination of policy & bills preparation	2,526,000	1,580,500	63
Daily Subsistence Allowance	2,730,000	1,574,340	58
Travel Costs(airlines, bus railway)	1,260,000	475,846	38
Maintenance of Vehicles and Other Transport Equipment	2,000,000	413,029	21
Catering Services	517,100	344,719	67
Planning and Budget Implementation Committee	500,000	278,400	56
Training Expenses	315,000	277,500	88
Kasikeu-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	243,960	24
Kathonzweni-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,253	199,100	25
Wote/Nziu-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,553	187,560	23
Hospitality supplies	960,000	187,000	19
Tulimani-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	166,000	8
Membership fees, Dues and Subscriptions	150,000	135,680	90
Supplies and Accessories for Computers and Printers	110,000	98,800	90
Water and Sewerage	105,000	80,000	76
Kasikeu-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	806,953	56,480	7
General Office Supplies(Papers,pencils, forms)	300,000	53,720	18
Kitise/Kithuki-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	537,704	43,100	8
Nguu/Masumba--Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	40,300	4
Kako/Waia-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	40,000	3
Kalawa-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	38,060	4
Mbooni-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	38,060	4
Legal Dues/Fees, Arbitration / opinion	3,150,000	-	0
Legal compensation for Health car accident	3,200,000	-	0
Purchase of Office Furniture and Fittings	500,000	-	0
Purchase of Computers & IT equipment	1,000,000	-	0
Emali/Mulala-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	0

Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure As at 31st March 2026	Absorption Rate (%)
Ilima-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	0
KEE-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	-	0
Kikumbulyu South-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	0
Kisau/Kiteta-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	0
Kithungo/Kitundu-Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	500,000	-	0
Makindu-Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	1,000,000	-	0
Mukaa-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000		0
Muvau/Kikumini-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	0
Ivingoni/Nzambani-Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	3,000,000	-	0
Tulimani-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	818,300		0
Kithungo/Kitundu-Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	396,303		0

4.3.2 Non-Financial performance/Achievements

During the reporting period, the Office of the County Attorney made progress in the delivery of legal and advisory services, focusing on efficiency, compliance, and dispute management. A total of 11 cases were concluded, indicating improved case management and timely follow-up, which contributed to reduced case backlog. In legislative support, nine county bills were processed and three policies formulated, strengthening the county's governance framework.

The office handled 468 land succession cases, which remain an ongoing process due to continued demand for legal support in succession matters. In conveyancing, seven documents were drafted, supported by standardized documentation and timely legal assistance to ensure compliance.

A total of four Memoranda of Understanding (MOUs) were drafted to support collaboration and partnerships. 16 legal clinics were carried out across wards, where land succession matters were addressed, improving access to legal services at the community level. Seven legal advisories were issued, with continued implementation of mandatory legal review of county programmes, projects, and contracts to enhance compliance and reduce legal risks.

The office recorded seven court cases involving the county, either as a defendant or plaintiff. This highlights the need to strengthen preventive legal advisory and contract management across departments to minimize disputes and reduce the number of court cases

Table 19: County Attorney Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26 Target(s)	Actual as at 31st March 2026	Variance
Legal & advisory services	Legal & advisory services	Office of County Attorney	Litigations reduced	No. of cases concluded	3	11	+8
			County Bills processed	No. of bills formulated	8	9	+1
			policies formulated	No. of policies formulated	4	3	-1
			Land succession cases handled	No. of Succession cases handled	1000	468	-532
			Drafting of conveyancing documents	No. of conveyancing documents drafted	5	7	+2
			MOUs drafted	No. of MOUs drafted	0	4	+4
			Legal clinic held	No.of clinics held	16	16	0
			Legal advisories done	No. of Legal advisories done	6	7	+1
	Court cases attended	No. of Court cases attended	4	7	+3		

4.3.3 Challenges, Lessons Learnt and Recommendations

Challenges

- a. Delay in the conclusion of land succession cases due to the late or 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 first nine months of FY 2025/26 was KSh 316,711,447 against a budget of KSh 791,455,001, representing 40 percent absorption rate.

Table 20: Department of Devolution Budget and Expenditure Summary

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures as at 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures as at 31 st March 2026	Absorption Rate (%)
Operations	81,720,543	58,591,906	72	112,695,388	104,788,775	93
Maintenance	11,025,124	2,905,886	26	7,150,000	5,560,736	78
Sub-total	92,745,667	38,900,873	42	119,845,388	110,349,511	92
Personnel Emoluments	216,104,393	126,510,797	59	226,909,613	145,828,504	64
Total Recurrent	308,850,060	165,411,670	54	346,755,001	256,178,015	74
Capital Expenditure	38,741,225	1,234,054	3	444,700,000	60,533,432	14
Totals	347,591,285	166,645,724	48	791,455,001	316,711,447	40

The department spent 49 percent on personnel emoluments, 35 percent on operations and maintenance, and 19 percent on development as shown below.

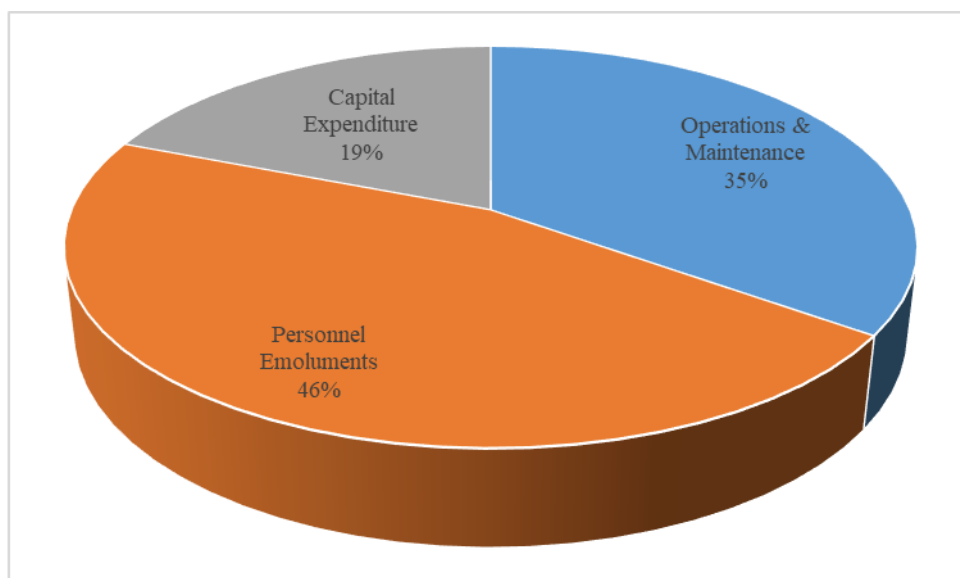


Figure 6: Devolution Expenditure percentage per economic classification

Expenditure by programme and sub programme

During the nine months of FY 2025/26, total expenditure, including accrued expenses across all programmes, amounted to KSh 316,711,447 against an approved budget of KSh 791,435,001. This represents an overall absorption rate of 40 percent. Recurrent expenditure absorption rate was 74 percent. This was mainly driven by general administration and planning at 75 percent and coordination of service delivery and enforcement at 84 percent. Development expenditure registered a 14 percent absorption rate. The low absorption rate is largely attributed to delays in the implementation of development projects.

Table 21: Expenditure by programme and sub-programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)	Expenditure (including accrued expenditure) as at 31 st March 2026 (Kshs.)	Absorption Rate (%)
-----------	---------------	---	---	---------------------

		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	186,063,902	58,733,432	75	13
Participatory Development & civic education	SP2: Participatory Development & civic education	52,316,000	1,800,000	33,687,032	1,800,000	64	100
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,688,699	4,500,000	28,345,240	-	84	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	4,965,581	-	61	0
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	4,800,000	-	2,916,260	-	61	
	Sub Total	346,755,001	444,700,000	256,178,015	60,533,432	74	14

Recurrent Budget Performance

The highest expenditure was under the salaries and wages vote, totalling KSh 145,828,504, followed by county administrators' field operation allowances (AIEs), which accounted for KSh 25,792,000.

Table 22: Summary of Budget and Expenditures

S/No	Economic Item & Title	FY 2025/26 Supplementary (1) Budget Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)
1	Salaries & Wages	226,909,613	145,828,504	64
2	2210803Sub County Admins AIEs	25,800,000	25,792,000	100
3	KDSP II-Development of HR policies/skills audit	15,000,000	14,981,410	100
4	2210803SCCEC AIES	14,500,000	14,400,000	99
5	Administrators & Civic AIES-Pending Bill	13,600,000	13,445,000	99
6	2211201Refined Fuels & Lubricants	8,000,000	6,397,414	80
7	2220101Maintenance motor vehicles	7,000,000	5,560,736	79
8	2210803Cordination of special programmes	6,155,489	4,965,581	81
9	Participatory Development (PP and civic education)	4,016,000	3,091,314	77

S/No	Economic Item & Title	FY 2025/26 Supplementary (1) Budget Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)
10	2210603Payment of Rent	2,700,000	2,277,200	84
11	2210803Inspection of Premises (Liquor & Fire Compliance)	2,400,000	2,222,740	93
12	Devolution Conference	2,000,000	2,000,000	100
13	2210301Travel Costs	1,500,000	1,480,396	99
14	2210303Daily Subsistence Allowance	1,500,000	1,435,714	96
15	2210309Field Allowance	1,288,699	1,287,580	100
16	2210801Catering Services(Receptions, Accommodation,drinks	1,500,000	1,143,121	76
17	Training Expenses (School for Community Led Development)	1,300,000	1,130,105	87
18	2210803Security Operations (National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings)	1,500,000	1,092,460	73
19	2210708Trainer Allowance	1,000,000	973,033	97
20	Bills and Policies	1,000,000	966,200	97
21	2210803Cordination of Government activities & intelligence gathering	1,000,000	885,340	89
22	2210803Liquor Compliance	1,000,000	693,520	69
23	2210803Community Feedback	650,000	647,580	100
24	2210899Hospitality Supplies and Services	580,000	579,236	100
25	2210803AIE-Enforcement	800,000	575,440	72
26	2211399Other Operating Expenses	800,000	556,850	70
27	2210201Telephone, Telex, Fascimile and Mobile Phone Services	468,000	405,000	87
28	2211020Staff Uniform and identification badges	316,000	307,043	97
29	2210102Water and Sewarage	500,000	285,140	57
30	2211101General office Supplies-stationery	650,000	244,073	38
31	2211102Supplies and accessories for Computers	300,000	179,395	60
32	2210803Planning, Budgeting and Indicator Tracking	200,000	172,000	86
33	2210101Electricity	400,000	156,890	39
34	2211306Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200	20,000	94
35	2211103Sanitary and Cleaning Materials	250,000	-	0
36	2220202Maintenance of Office Furniture	50,000	-	0
37	2220210Maintenance of computers	100,000	-	0
	Total	346,755,001	256,178,015	74

Development Budget Performance

The department utilized KSh 60,533,432 out of a development budget of KSh 444,700,000, representing an absorption rate of 14 percent. The largest share of this expenditure, KSh 48,733,432, was incurred under the

Second Kenya Devolution Support Program – Institutional Grant (Level 1), followed by KSh 10,000,000 under the KDSP II Matching Grant. A detailed breakdown of the expenditure is presented in the table below.

Table 23: Development Expenditure Per vote

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption Rate (%)	Project status
1	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	75,000,000	48,733,432	65	Not started
2	HQ	KDSP-II Matching Grant	10,000,000	10,000,000	100	complete
3	Wote/Nziu	Wote/ Nziu - Budget for civic education -Sensitization forums for public on matters development/issuance of IDs	800,000	800,000	100	Ongoing
4	Kikumbulyu South	Kikumbulyu South- Civic Education Programme	500,000	500,000	100	Ongoing
5	Thange	Thange -Civic Development Education -Enhancement Of Civic Development Education Programs	500,000	500,000	100	Ongoing
6	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	-	0	Not started
7	HQ	Fencing of Makindu Fire station(stalled)	900,000	-	0	complete
8	Kilungu	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices)	4,000,000	-	0	Ongoing
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	Not started
		Total	444,700,000	60,533,432	14	

4.4.2. Non-Financial Performance

The Disaster Preparedness and Response Directorate responded to 318 disaster incidents while strengthening community awareness and reducing disaster occurrences. Under the Participatory Development and Civic Education Programme, 3,000 public participation forums were held, sensitizing 196,500 citizens on civic matters, while 485 Community Development Committees were engaged to support local development initiatives.

Institutional capacity was enhanced through the operationalization of one county research and knowledge management center and the training of four focal persons. The School for Devolution and Community-Led Development was rolled out to support governance and community-driven initiatives.

The Liquor Drinks Control and Licensing inspected and licensed 2,680 premises. contributing to revenue generation of KSh 25,156,368. The department, through the Administration, produced nine monthly progress reports to strengthen accountability, held 300 public forums (barazas), and convened 54 sub-county coordination meetings, improving transparency, coordination, and public participation.

Table 24: Department of Devolution Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual Performance as of 31st March 2026	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	318	288
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	3,000	612
			Citizens sensitized, trained, and educated on themed civic education	Number of people reached on themed Civic Education	209,000	196,500	2500
			Functional Community Development Committees	Number of functional development committees	485	485	-
Research, capacity building and knowledgement	Establishment of the county center for resarch and knowledgement management	Participatory Development & Civic Education	The center established and functional	Number of functional county resarch and knowledgement management centers	1	1	-
				Number of functional county resarch and knowledgement management focal persons trained	4	4	-
			Research, capacity building and knowledgement	Operationalization of the schoolfor devolution and community led development	1	1	-

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual Performance as of 31st March 2026	Variance
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	9	(3)
			Barazas / forums Held	Number of forums / barazas	400	300	(100)
			Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	54	(18)
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	directorate of special programs	Inspections conducted	Number of Liquor premises inspected and licensed	3000	2680	(361)
			Revenue generated	Amount of revenue generated	73,850,000	25,156,368	(63,826,245)
			People trained in Psychoeducation 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) Inadequate staffing
- c) Competing departmental priorities exerted additional pressure on already constrained resources.

Lessons learnt

- a) Timely stakeholder engagement and collaboration with national agencies are essential for the effective and timely delivery of programs.

Recommendations

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- c) 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 FY2025/26 budget allocation amounts to Ksh 504,805,518, consisting of Ksh 232,388,115 on salaries, Ksh 216,646,141 on Operations and Maintenance (O&M), and Ksh 55,771,261 on development.

The Departmental cumulative expenditure was Ksh 323,241,665 (64 percent) comprising of salaries of Ksh. 154,925,410 (67 percent), Operations and Maintenance of Ksh 165,016,164 (76 percent) and development of Ksh 3,300,090 (6 percent).

Table 26 presents a comparative analysis of the finance department’s budget estimates and actual expenditures for the period under review for the financial years 2024/25 and 2025/26, categorized by economic classification.

Table 25: 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 March 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures as at 31 st March 2026	Absorption Rate (%)
Personnel	226,697,666	91,461,014	40	232,388,115	154,925,410	67
Operations & Maintenance	274,546,294	77,607,331	28	216,646,141	165,016,164	76
Total recurrent	501,243,960	169,068,345	34	449,034,256	319,941,574	71
Development	48,834,972	676,526	1	55,771,261	3,300,090	6
Grand Total	550,078,932	235,355,312	43	504,805,518	323,241,665	64

Analysis of the total expenditure by main economic classification show that the department spent 51 percent on operations and maintenance, 48 percent on personnel emoluments and one percent on development.

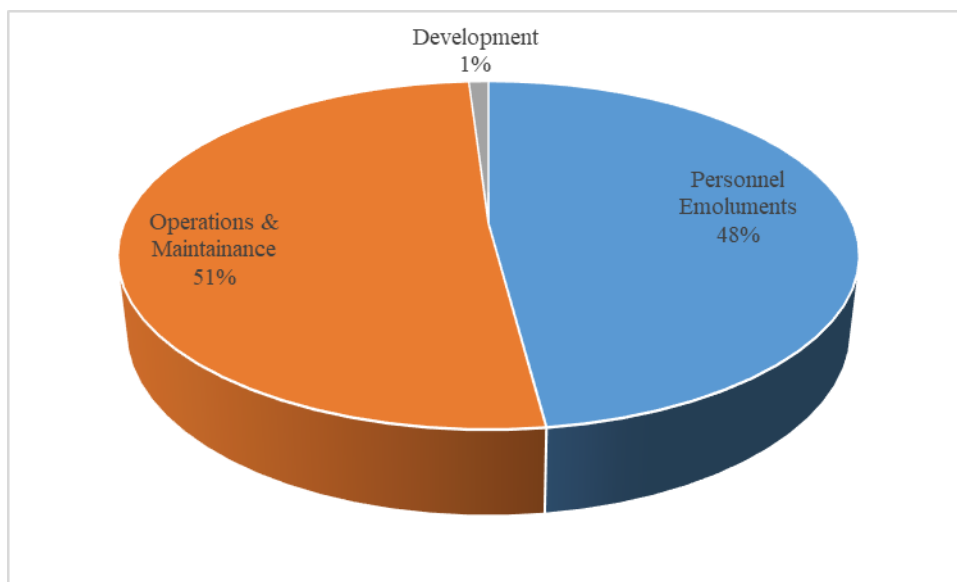


Figure 7: Finance and Socio Economic Planning Expenditure by economic classification

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table 27 below. Financial accounting services sub programmes recorded the highest absorption rate of 90 percent while Enterprise Risk Management sub programme had no absorption.

Table 26: Department of Finance Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31 st March 2026		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	220,224,577	3,300,090	78	6
Public financial management	Sub-Programme 2.1: Financial Accounting services	20,900,000	-	18,791,018	-	90	-
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	-	37,866,169	-	78	-
	Sub-Programme 2.3; Internal audit services	11,050,000	-	3,902,885	-	35	-
	Sub-Programme 2.4; Resource mobilisation	41,950,000	-	17,624,566	-	42	-
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	3,220,091	-	56	-
	Sub-Programme 2.6; Economic planning	14,300,000	-	8,088,857	-	57	-
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000	-	6,423,136	-	60	-

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31 st March 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub-Programme 2.8; County Statistics	5,550,000	-	863,025	-	16	-
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000	-	-	-	0	-
	Sub-Programme 2.10; Assets Management	5,000,000	-	2,937,250	-	59	-
Sub Total		449,034,256	55,771,261	319,941,574	3,300,090	71	6

Recurrent Expenditure

The break down of recurrent expenditure shows that Compensation to employees had the highest expenditure of Ksh 154,925,410 followed by revenue mobilization at Ksh 25,899,315 while external revenue mobilization had the least expenditure at Ksh 152,000.

Table 27: Department of Finance Recurrent Budget Performance

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st March 2026	Absorption Rate (%)
Compensation to Employees	232,388,115	154,925,410	67
Revenue mobilization	27,000,000	25,899,315	96
Preparation of Budgets	24,000,000	23,974,979	100
Financial reporting and Management	11,000,000	10,315,172	94
Stakeholder Engagements on PFM Act 2012 compliance	9,000,000	9,000,000	100
Maintenance Expenses-Motor Vehicles/Generator	8,000,000	7,129,858	89
Maintenance of Computers, Software, and Networks (System, USSD)	8,400,000	7,032,000	84
Refined Fuels & Lubricants	8,000,000	6,508,448	81
Emergency fund	10,000,000	5,433,446	54
Transition to Accrual Basis of Financial Accounting and Reporting - capacity building and support to technical committee	5,000,000	4,805,700	96
Boards, Committees, Conferences and Seminars-CBEF	5,000,000	4,584,150	92
Preparation of CFSP	4,000,000	3,958,400	99
Coordination of county plans	4,000,000	3,946,793	99
Coordination of county statistics and indicators	4,000,000	3,939,934	98

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31st March 2026	Absorption Rate (%)
Contracted Guards & Cleaning services	4,800,000	3,564,000	74
Catering Services(Receptions, Accommodation,drinks)	5,000,000	3,471,340	69
Daily Subsistence Allowance	4,000,000	3,138,840	78
Facilitation for KICOSCA	3,000,000	3,000,000	100
Asset Management Operations	3,000,000	2,937,250	98
Internal Audit Services - executive and entities	4,000,000	2,850,019	71
Preparation of Budget Implementation Reports	2,500,000	2,492,640	100
Preparation of CBROP	2,000,000	1,984,730	99
Electronic Government Procurement System	2,000,000	1,959,100	98
County Ward Development Profiles FY 2022/23-24/25	2,000,000	1,957,100	98
Office Administration Services	2,000,000	1,880,452	94
Cash Management - documentation, reconciliation and requisition	2,500,000	1,585,600	63
Boards, Committees, Conferences and Seminars-Audit Committee	5,000,000	1,463,780	29
County Annual Progress Report 2024/25	1,500,000	1,454,300	97
Telephone, Telex, Fascimile and Mobile Phone Services	1,500,000	1,440,061	96
Travel Costs	1,500,000	1,383,710	92
Training Expenses	2,400,000	1,350,199	56
Project Monitoring and Evaluation	1,500,000	1,283,904	86
Payment of Rent	1,500,000	1,086,250	72
Supply Chain Management/E procurement	1,500,000	1,060,800	71
Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,000,000	100
GIS mapping of all the projects across the 30 wards	2,000,000	888,931	44
Purchase of Computers, Printers and other IT Equipment (POS)	3,000,000	859,800	29
Quarterly M&E Meeting(Ward and Sub counties)	1,000,000	838,900	84
Performance Contracting	1,000,000	836,200	84
Publishing & Printing Services	2,596,141	637,920	25
Membership fees	550,000	479,600	87
Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000	469,530	47
Supplies and accessories for Computers	1,500,000	440,000	29
Water and Sewarage	1,000,000	305,960	31
Project Investment Management and Flagships	1,000,000	235,052	24
External Resource Mobilization	1,000,000	152,000	15
Electricity	1,000,000	-	0
Internet Connections	200,000	-	0
Medals, Awards and Honors-Medallions	500,000	-	0
Staff Welfare	500,000	-	0
Specialised Materials- Other-Asset Tags	1,000,000	-	0

Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st March 2026	Absorption Rate (%)
General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	-	0
Sanitary and Cleaning Materials	500,000	-	0
Staff Uniform and identification badges	500,000	-	0
Bank Service Commission & Charges	500,000	-	0
Policy development --Finance Bill 2025	1,000,000	-	0
CIDP 2023-27 Midterm Review	2,000,000	-	0
Preparation of Makueni Long term Plan- 2nd Vision	1,500,000	-	0
SDG Tracking and Reporting	1,500,000	-	0
Coordination of Sectoral Plans	2,000,000	-	0
Other Operating expenses-Enterprise risk management, sensitization and capacity building	1,000,000	-	0
Maintenance of Buildings and Stations- - Non-Residential	1,200,000	-	0
Routine Maintenance- Other As-Busparks and Livestock sale yard	1,000,000	-	0
Purchase of Office Furniture and Fittings	2,000,000	-	0
	449,034,256	319,941,574	71

Development Expenditure

The department had a development allocation of Ksh. 55,771,261. The total development expenditure for the period under review was Ksh 3,300,090. The table below presents the projects, allocated budget, expenditure incurred and the absorption rate.

Table 28: Department of Finance Development Budget Performance

S/No	Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31 st March 2026	Absorption Rate (%)	Status
1.	Supplementary Projects for poor and marginalised areas	44,559,274	3,300,090	7.4	Ongoing
2.	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188	-	0	Not started
3.	Kee Ward fuel for Maintenance and repair of critical ward infrastructure	396,800	-	0	Ongoing
4.	Kasikeu - Maintenance of Critical Infrastructure	1,000,000	-	0	Ongoing
5.	Kikumbulyu South - Maintenance of Critical Infrastructure	1,000,000	-	0	Ongoing
6.	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	Ongoing
7.	Kisau/Kiteta - Maintenance of Critical Infrastructure	2,000,000	-	0	Ongoing

S/No	Expenditure Item	Fy 2025/26 Budget Estimates	Expenditure As At 31st March 2026	Absorption Rate (%)	Status
8.	Makindu - Maintenance of Critical Infrastructure	2,000,000	-	0	Ongoing
		55,771,261	3,300,090	6	

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, developed County Statistical Abstract 2025, County Development Profiles and Ward Development Profiles. The development profiles documented achievements for the past three financial years (FY 2022/23, 2023/24 and 2024/25). The government also strengthened internal audit controls that ensured timely adherence to submission of statutory documents.

Table 29: Department of Finance Non-Financial Information

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st March 2026	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	-	(1)	
				% of development budget in the total county budget	35	30	(5)	
				% of procurement undertaken through e-procurement	100		(100)	
				No. of public expenditure review (PER) reports prepared and published	1	-	(1)	
				No. of CSAs published	1	1	-	Achieved
				No. of Indicator Handbooks prepared	1	1	-	Achieved
				No. of periodic progress reports prepared and disseminated	4	2	(2)	Within Target
No of Annual Progress Reports	1	1	-	Achieved				

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st March 2026	Variance	Remark
				Makueni Vision 2025 End of Term report	1	-	(1)	To be completed by June 2026
				No. of ward profiles prepared and disseminated	30	30	-	Done and launched
				CIDP mid-term review report	1	-	(1)	Ongoing and will be completed by 30 th 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. Some projects were inadequately prioritized or budgeted for, leading to misalignment between planned interventions and allocated resources
- iv. 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 county treasury 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 contracting 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 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 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 Kshs. 714,271,597.29 for the fiscal year 2025/26. The cumulative third quarter expenditure was Kshs. 393,770,445, reflecting an absorption rate of 55 percent. Recurrent expenditure amounted to Kshs 189,599,431 against a total budget of Kshs 283,525,924 representing 67 percent performance while development expenditure was Ksh204,171,014(47 percent) against a total budget of Kshs 430,745,674.

Table 30: Third Quarter Budget and Expenditure Comparative Analysis for FY 2024/25 & 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditure as at 31 st March, 2025	Absorption on Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption on Rate (%)

Salaries	224,510,531	168,382,798	75	235,736,058	157,371,122	67
Operation	28,691,778	14,919,725	52	44,226,827	24,120,577	55
Maintenance	4,447,962	1,957,103	44	3,563,039	1,524,803	43
Sub Total O&M	33,139,740	15,285,940	46	47,789,866	32,228,309	67
Total Recurrent	257,650,271	183,668,738	71	283,525,924	189,599,431	67
Development	356,262,164	65,168,063	18	430,745,674	204,171,014	47
Total	613,912,435	248,836,801	41	714,271,598	393,770,445	55

Development expenditure was the largest at Kshs. 204,171,014 representing 52 percent of total spending. Personnel emoluments amounted to Kshs. 157,371,122 (40 percent) and Operations and maintenance recorded Kshs. 32,228,309 (eight percent). The figure below illustrates the departmental expenditures by economic classification.

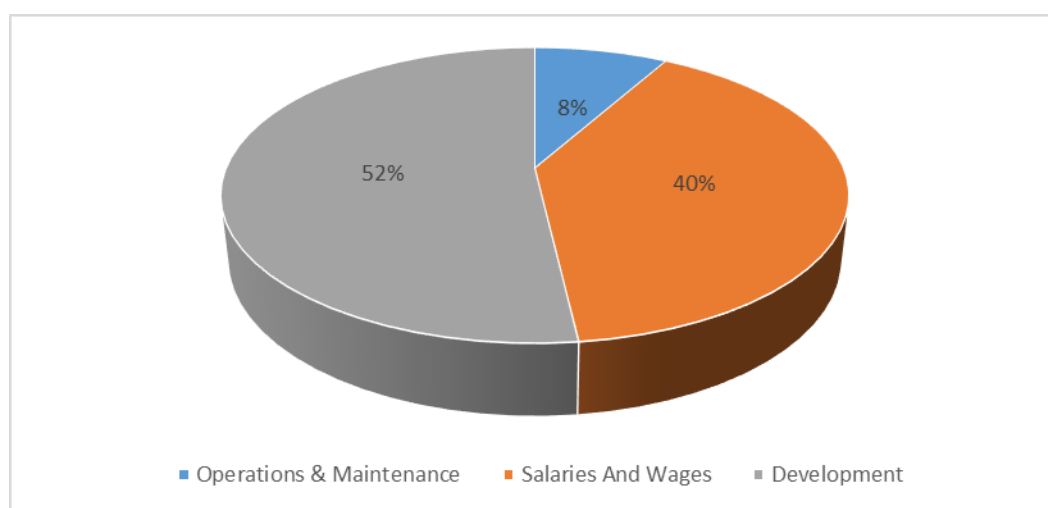


Figure 8: Department of Agriculture, Livestock, Fisheries and Cooperatives Development Expenditure per Economic Classification.

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below.

Table 31: Department of Agriculture Expenditure by Programme and Sub programme

Programme	Sub Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31st March 2026		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	177,691,665	168,931,640	67	53
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	3,172,013	24,540,201	112	59
Agribusiness and information	SP3; Agribusiness and	4,280,000	34,908,077	2,593,745	583,028	61	2

management	information management						
Livestock production, management and development	SP 4:Livestock Production, Management and Development	8,612,500	24,586,468	5,842,822	10,116,145	68	41
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	299,186		10	0
Total		283,525,924	430,745,674	189,599,431	204,171,014	67	47

Recurrent Expenditure

During the third quarter, the department recorded a total expenditure of Ksh 189,599,431 against a total budget of Ksh 283,525,924. Salaries and Wages recorded the highest expenditure of Ksh 157,371,122 followed by Agriculture extension programme -Technical support to Value Chain development-strategies at Ksh. 8,038,749.

Table 32: Department of Agriculture Recurrent Budget Performance

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March 2026	Absorption Rate(%)
1	Salaries And Wages	235,736,058.00	157,371,122	67
2	Agriculture extension programme - Technical support to Value Chain development-strategies	13,800,000.00	8,038,749	58
3	Support to Veterinary Programmes AIA	5,000,000.00	4,087,759	82
4	Agricultural Training Institute	4,000,000.00	4,000,000	100
5	Refined Fuels & Lubricants	3,600,000.00	2,549,138	71
6	Daily subsistence allowance	2,500,000.00	2,500,000	100
7	Veterinary Public Health - Meat inspection	2,000,000.00	2,000,000	100
8	Maintenance Expenses-Motor Vehicles	3,000,000.00	1,524,803	51
9	Co-operative development and management	1,840,000.00	1,502,859	82
10	Catering Services (Receptions, Accommodation, drinks)	1,500,000.00	1,117,797	75
11	Livestock Value Chain development Programme	1,571,740.00	934,320	59
12	Community outreach	900,000.00	565,600	63
13	Training Expenses	800,000.00	419,552	52
14	Electricity	400,000.00	400,000	100
15	General office Supplies-stationery	1,000,000.00	400,000	40
16	Travel Costs	400,000.00	397,670	99
17	Contracted Guards	526,087.00	334,000	63
18	Planning, Budget and Indicator Tracking	300,000.00	285,200	95
19	Financial management and reporting	300,000.00	282,400	94
20	Fisheries development	262,500.00	197,260	75
21	Water and Sewerage	200,000.00	189,555	95
22	Travel costs & Subs-Agri- Extension Serv.	300,000.00	154,676	52

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March 2026	Absorption Rate(%)
23	Publishing & printing Services	210,000.00	148,518	71
24	Internet Connections(E- extension)	100,000.00	99,820	100
25	Advertising, Awareness & Publicity Campaigns;	200,000.00	41,184	21
26	Sanitary and Cleaning Materials	52,500.00	40,000	76
27	Courier & Postal Services	10,000.00	9,450	95
28	Telephone, Telex, Facsimile and Mobile Phone Services	63,000.00	8,000	13
29	Subscription to Newspapers, Magazines and Periodicals	21,000.00	0	0
30	Supplies and accessories for Computers	630,000.00	0	0
31	Fertilizer stores operationalization	900,000.00	0	0
32	Food and feed safety control and coordination	840,000.00	0	0
33	Purchase of furniture and fittings	300,000.00	0	0
34	Repair and maintenance of office furniture	52,500.00	0	0
35	Maintenance of Computers, Software and Networks	105,000.00	0	0
36	Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in MAP offices	105,538.65	0	0

Source: County treasury 2026

Development Expenditure

The Department was allocated a total budget of Ksh 430,745,674 and utilised kshs. 204,171,014 for development. The expenditure analysis is provided in table 34 below.

Table 33: Department of Agriculture Livestock, Fisheries and Cooperative Development Expenditure Development Budget Performance

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimate	Expenditure as at 31 st March 2026	Absorption rate%	Project status
1.	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	290,096,655.00	153,686,124.30	53	Ongoing
2.	County wide	Livestock Disease Control	7,000,000.00	6,489,740.00	93	Complete
3.	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000.00	5,000,000.00	100	Complete
4.	Mbitini	Supply of certified maize seeds -distribution of ceryified maize seeds Duma 43 to farmers accross the ward	4,000,000.00	3,992,274.00	100	Complete
5.	Wote/ Nziu -	Provision of subsidized certified seeds -Provision of subsidized certified seeds for: maize- Tsavo WF441	3,000,000.00	2,999,666.00	100	Complete
6.	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	2,962,885.00	99	Complete
7.	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 drop and wiring)	2,700,000.00	2,695,751.00	100	Complete
8.	Kee	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000.00	2,493,360.00	100	Complete
9.	Ivingoni/Nzambani	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture and mangoes)	2,000,000.00	2,000,000.00	100	Complete
10.	Ilima	Kalawa - Subsidized farm mechanization -Provision of machines for farming	2,000,000.00	1,150,000.00	58	Ongoing
11.	County wide	Agriculture extension programme	1,200,000.00	1,148,792.00	96	Complete
12.	Emali/Mulala	Support to Emali/Mulala farmers SACCO-Funding the SACCO	1,000,000.00	1,000,000.00	100	Complete
13.	Kikumbulyu North	Support to Kikumbulyu Farmer's SACCO -NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains	1,000,000.00	1,000,000.00	100	Complete
14.	Mbooni	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the sacco	1,000,000.00	1,000,000.00	100	Complete
15.	Nzakika	Nzakika - Support to formation and operationalization of Ward Agricultural	1,000,000.00	1,000,000.00	100	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimate	Expenditure as at 31 st March 2026	Absorption rate%	Project status
		Sacco (NAVCD) -Formation of Sacco to drive agricultural production and marketing				
16.		Thange - Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000.00	1,000,000.00	100	Complete
17.	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	1,000,000.00	100	Complete
18.	Mbooni	Agriculture Development Programme -Provision of certified seeds (Maize and beans), supply of certified Avocado and Macadamia seedlings	1,000,000.00	998,604.00	100	Complete
19.	Mtito Andei -	Provision of Gala goat	900,000.00	899,120.00	100	Complete
20.		Kako/Waia - Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain	1,000,000.00	885,000.00	89	Complete
21.	Thange	purchase of Gala Goats and distribution to farmers	870,000.00	870,000.00	100	Complete
22.	Emali/Mulala	Poultry chain value chain development-Purchase of incubators for registered youth groups	1,000,000.00	867,585.00	87	Complete
23.	Mtito- andei	Green grams value chain development	979,822.00	837,942.00	86	Complete
24.	Nzakika	Supply of manure and seedlings -Supply of farm inputs	1,500,000.00	786,500.00	52	Ongoing
25.	Ilima	Avocado Value Chain -Supply of Locally sourced certified seedling (Kshs. 0.5 for grafting (labour) and Kshs. 1m for purchase of locally sourced certified seedlings)	1,500,000.00	748,501.00	50	Ongoing
26.	Makindu	Makindu - Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	1,100,456.40	583,028.00	53	Ongoing
27.	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	566,000.00	19	Ongoing
28.	Countywide	Agricultural development(Subsidized AI services)	622,160.00	560,000.00	90	Complete
29.	Kilungu	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	1,000,000.00	559,549.45	56	Ongoing
30.	Kisau/kiteta	Mango production and storage support and poultry farming.Mango(fruit fly traps and cold storage)and supply with chicks	500,000.00	500,000.00	100	Complete
31.	Masongaleni	Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers	500,000.00	500,000.00	100	Complete
32.	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	477,765.00	24	Ongoing

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimate	Expenditure as at 31 st March 2026	Absorption rate%	Project status
33.	Kee	Ward based SACCO	340,511.00	340,511.00	100	Complete
34.	Mukaa	Fruit development- Avocado and mango value chains	2,400,000.00	290,006.00	12	Ongoing
35.	Makindu	Makindu - Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	532,345.90	285,000.00	54	Ongoing
36.	Mavindini,kalawa,nzakika,kee,ilima,mukaa,kii ma 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	270,000.00	71	Ongoing
37.	Kee	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000.00	250,449.55	50	Ongoing
38.	Kitise/Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	818,843.00	222,533.00	27	Ongoing
39.	County wide	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	3,000,000.00	183,958.80	6	Ongoing
40.	Kilungu	Avocado Value Chain development	402,480.00	177,680.00	44	Ongoing
41.		Matching grant to the Ward Agricultural SACCO	159,489.00	159,489.00	100	Complete
42.	Kikukmbulyu North	Matching grant to the Ward Agricultural SACCO	150,000.00	150,000.00	100	Complete
43.	Thange	Purchase and distribution of Galla goats	2,000,000.00	146,260.00	7	Ongoing
44.	Muvau/ Kikumuni	Rabies vaccination	500,000.00	115,500.00	23	Ongoing
45.	Kilungu	Dairy Value Chain -AI services including Farmers' capacity building	1,000,000.00	80,000.00	8	Ongoing
46.	Kitise/Kithuki	Kikome Irrigation scheme	54,000.00	52,500.00	97	
47.	County wide	Establishment of low pest zones	70,000.00	51,000.00	73	Ongoing
48.	Kithungo/ Kitundu	Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery	87,507.70	50,000.00	57	Ongoing
49.	Kikumbulyu North	Galla goats for PWDs -Galla goats for PWDs in the ward	1,000,000.00	30,000.00	3	Ongoing
50.	Kikumbulyu South	Galla Goats (She goats)	1,000,000.00	30,000.00	3	Ongoing
51.	Mbooni	Dairy farming and livestock keeping	27,960.00	27,940.00	100	Complete
52.		Fruit development programme	184,032.00	-	0	Ongoing
53.	County wide	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	3,858,090.00	-	0	Ongoing

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimate	Expenditure as at 31 st March 2026	Absorption rate%	Project status
54.	County wide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800.00	-	0	Ongoing
55.	County wide	Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	440,058.51	-	0	Ongoing
56.	County wide	Livestock Value Chain Support Project	21,485,520.00	-	0	Ongoing
57.	County wide	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	375,550.00	-	0	Ongoing
58.	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	Ongoing
59.	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	Ongoing
60.		Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses	307,940.00	-	0	Ongoing
61.	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	Ongoing
62.	county wide	Maintenance of low pest zones - procurement of low pest management technologies, and training farmers	223,038.50	-	0	Ongoing
63.	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	1,910,839.00	-	0	Ongoing
64.	Countywide	Kenya Agricultural Business Development Project (KABDP)	21,837,838.00	-	0	Ongoing
65.	Kako/ Waia -	Support to farmers - supply of manure-fuel	800,000.00	-	0	Ongoing
66.	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	Ongoing
67.	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	454,275.00	-	0	Ongoing
68.	Mukaa	Avocado development Programme	141,408.00	-	0	Ongoing
69.	Mukaa	Establishment of Mukaa ward tree nurseries	60,000.00	-	0	Ongoing
70.	Mbooni	Agriculture Development Programme	100,000.00	-	0	Ongoing
71.	Ilima	AI Development	329,685.00	-	0	Ongoing
72.	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and	248,212.00	-	0	Ongoing

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimate	Expenditure as at 31 st March 2026	Absorption rate%	Project status
		other farm inputs				
73.	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	935,745.55	-	0	Ongoing
74.	Kathonzweni -	Feasibility study and designs for Kathonzweni livestock abattoir	49,920.00	-	0	Ongoing
75.	Mavindini -	Youth in Agriculture project	59,425.70	-	0	Ongoing
76.	Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	102,164.85	-	0	Ongoing
77.	Kalawa	Establish Satellite Fertiliser Depot	174,267.27	-	0	Ongoing
78.	Kathonzweni	Training of young Agripreneurs	174,267.27	-	0	Ongoing
79.	Kee	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000.00	-	0	Ongoing
80.	Kitise/ Kithuki	Training of young Agripreneurs	25,565.70	-	0	Ongoing
81.	Ilima	Fertilizer Depot -Completion of Wautu proposed depot structure	2,500,000.00	-	0	Ongoing
82.	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	Ongoing
83.	Kiima kiu/ Kalanzoni	Malili town stockyard -Fencing of stockyard	2,000,000.00	-	0	Ongoing
84.	Kisau/ Kiteta -	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard	500,000.00	-	0	Ongoing
85.	Kithungo/Kitundu -	Rehabilitation of Uvuu Coffee Factory	3,000,000.00	-	0	Ongoing
86.	Mbooni	Dairy Development Programme -Provision of subsidized Artificial Insemination services	1,000,000.00	-	0	Ongoing
87.	Mukaa	Fuel for Excavation of farm ponds	750,000.00	-	0	Ongoing

4.6.2. Non-Financial Performance

The department distributed 31.506 MT of assorted certified seeds to 15,753 farmers across the county, 6,251 kilograms of sunflower seeds to 694 farmers, trained 10,221 farmers on integrated pest management system and distributed 15,000 avocado seedlings to 3 wards. Mechanization unit excavated 7 farm ponds. The 2025 Makueni Agricultural and Trade Fair was held at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating.

During the period under review, 21,066 dogs were vaccinated under the Rabies Control Programme (2025–2028), 3396 birds vaccinated against NCD and Fowl pox and 2,805 Artificial Insemination (AI) services provided. A total of 12,500 farmers were attended 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. Makueni Agricultural Training Centre had the second cohort of 28 trainees sat for their written and practical exams and conducted the 1st Graduation Ceremony with 72 graduates along dairy, poultry and horticulture value chains.

Table 34: 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 March 2026	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	Livestock Production Officer, Livestock Production Officer , Assistant Office Administrator III, Assistant Livestock Production Officer III ,Assistant Cooperative Officer ,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 March 2026	Variance	Remark	
Land, Crop development & productivity	Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	Metric tons 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	
	Fruits and vegetables value chain development				Number of avocado seedlings supplied to farmers in the county	1000	15000	14,000	15,000 seedlings distributed to 3 wards kilungu,ilima,kee
					Area under low pest prevalence zone in Acres	20640	8,145	-12,495	A total of 4,700 Ha is under maintenance while another 4,000 hectares in the process of establishment
					Households under low pest prevalence zone	41040	10,221	-30,819	10,000 households
					Number of farmers trained on integrated pest management system	4,300	10,221	5,921	The target was achieved

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st March 2026	Variance	Remark
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	0	-100	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 centers 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	2805	-1195	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 Q4
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 March 2026	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 Q4
	Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	18,567	-7,433	Ongoing program
Number of carcasses inspected - goats/sheep				90,000	66,461	-33,539	Ongoing program	
Slaughter houses inspected			Number of slaughter house inspected	81	0	-81	To be done in Q4	
			Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme	22,942,814	9,090,510	(13,852,304)	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	25	45	25 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

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 inadequate 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

As at 31st March 2026, total expenditure was KShs. 611,315,370 against a budget allocation of KShs. 1,101,332,886, representing an absorption rate of 56 percent, compared to 52 percent in FY 2024/25. Recurrent expenditure absorption rate was 68 percent, with personnel emoluments at 67 percent. Operations and Maintenance had significant improvement, with absorption rate increasing from 12 percent to 80 percent. Development expenditure recorded 21 percent absorption, down from 23 percent, mainly due to procurement delays and phased project implementation.

Table 35: 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 March 2025	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Operations	19,851,846	6,556,058	33	18,095,762	14,954,164	83
Maintenance	205,402,357	20,952,784	10	69,861,200	55,258,927	79
Sub-total	225,254,203	27,508,842	12	87,956,962	70,213,091	80
Personnel Emoluments	714,757,884	537,503,538	75	721,713,765	481,142,510	67
Total Recurrent	940,012,087	565,012,380	60	809,670,727	551,355,601	68
Capital Expenditure	265,826,061	60,805,310	23	291,662,159	59,959,769	21
Totals	1,205,838,148	625,817,690	52	1,101,332,886	611,315,370	56

The total expenditure comprised of 79 percent personnel emoluments, 11 percent operations and maintenance, and 10 percent development expenditure. The relatively low development absorption is attributed to the phased implementation of projects, with improved performance anticipated in the last quarter.

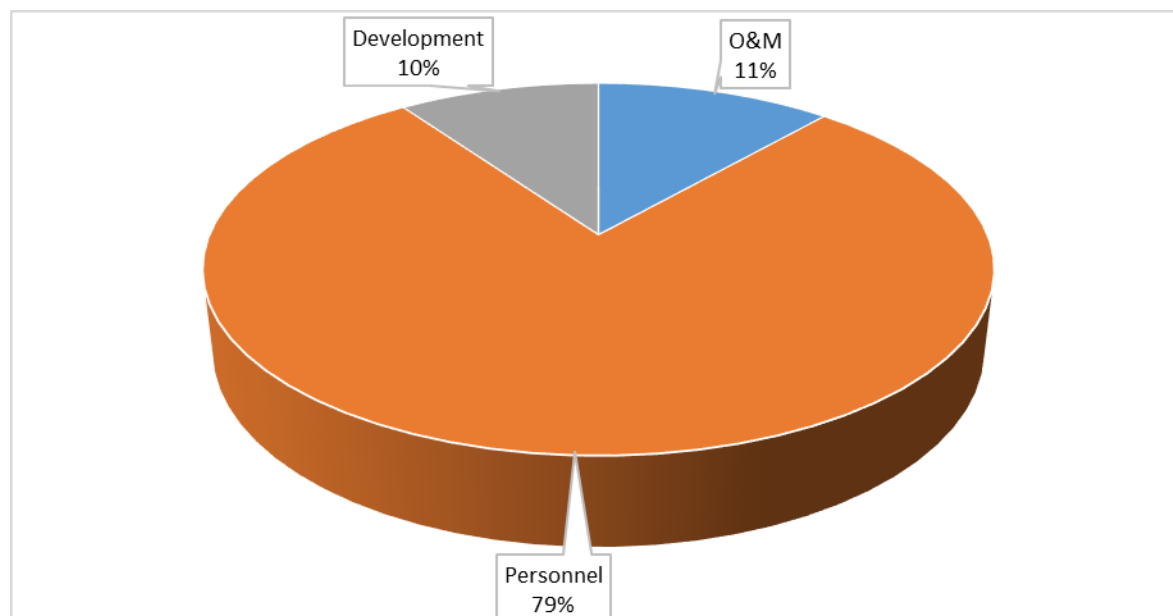


Figure 9: ICT, Education, and Internship Expenditure per Economic Classification

Expenditure by programme and sub-programme

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

Table 36: ICT, Education and Internship Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 printed Budget Estimates	Actual Expenditure as at Sept 30th 2025	Absorption Rate(%)
Programme 1: General administration & planning			
SP1. 1 General administration & planning	731,352,040	488,686,655	67
Total Expenditure of P.1	731,352,040	488,686,655	67
Programme 2: Early childhood education			
SP1. 1 Early childhood education	211,999,923	28,911,521	14
Total Expenditure of P.1	211,999,923	28,911,521	14
Programme 3: Technical training & non formal education			
SP1. 1 Technical training & non formal education	79,265,361	32,400,690	41
Total Expenditure of P.1	79,265,361	32,400,690	41
Programme 4: Support to Education and library services			

Programme/ Sub Programme	FY 2025/26 printed Budget Estimates	Actual Expenditure as at Sept 30th 2025	Absorption Rate(%)
SP1. 1 Support to education	31,179,000	25,827,556	83
Total Expenditure of P.1	31,179,000	25,827,556	83
Programme 5; ICT Infrastructure & Systems Development			
SP3. 1 ICT Infrastructure & Systems Development	33,536,562	23,817,124	71
Total Expenditure of P.3	33,536,562	23,817,124	71
Programme 6; Internship, Mentorship and volunteerism			
Sub-Programme 6.1: Internship, Mentorship and volunteerism	14,000,000	11,671,824	83
Total Expenditure of P.6	14,000,000	11,671,824	83
Total Expenditure of Vote	1,101,332,886	611,315,370	56

Recurrent Expenditure Performance

As at 31st March 2026, recurrent expenditure performance had high absorption recorded in key items such as utilities, scholarships & bursaries, and ICT-related costs. Low absorption was noted in contracted guards (19 percent), library services (21 percent), and membership fees (37 percent), with zero expenditure reported on office furniture maintenance and CIC bandwidth.

Table 37: ICT, Education and Internship Recurrent Budget expenditure Performance

S/No	Expenditure item	FY 2025/26 Supp (1) Budget	Expenditure as at 31 st March, 2026.	Absorption rate (%)
1	Salaries & Wages	721,713,765	481,142,510	67
2	Scholarships	23,000,000	22,584,987	98
3	ECDE Capitation	14,000,000	10,298,580	74
4	Internship, Mentoring & Volunteer Programme	12,000,000	9,761,375	81
5	Bandwidth H/Q	6,900,000	4,025,973	58
6	Daily Subsistence Allowance	4,000,000	4,000,000	100
7	Webhosting	2,950,000	2,784,000	94
8	Refined fuels, Oils & Lubricants-others	3,000,000	2,600,000	87
9	Maintenance Expenses-Motor Vehicles	3,000,000	2,228,912	74
10	Facilitation of ECDE Officers & teachers	2,027,487	1,856,986	92
11	Hospitality-Catering Services	1,688,275	1,533,332	91
12	Office & General Supplies-stationery	1,300,000	1,218,461	94
13	Utilities-Electricity	1,000,000	1,000,000	100
14	UNICEF GRANT SUPPORT - Capacity Building of ECDE Teachers	832,200	832,200	100
15	Library Services	2,900,000	602,500	21
16	SMS System	500,000	500,000	100
17	CIC Repair & Maintenance	500,000	499,700	100
18	Other Operating Expenses - Policy formulation and debriefing	500,000	497,400	99
19	Contracted Guards	2,500,000	475,200	19
20	Rent-Non-Residential (C.I.C Centres & showroom)	480,000	471,731	98
21	Utilities-Water and Sewerage	500,000	470,000	94
22	Internship, Attachment and Volunteerism programme management (recruitment, mentorship and M&E)	700,000	429,100	61
23	Community Information Centres AIA	400,000	341,000	85

S/No	Expenditure item	FY 2025/26 Supp (1) Budget	Expenditure as at 31 st March, 2026.	Absorption rate (%)
24	Communication-Telephone	300,000	297,000	99
25	Maintenance of ICT hardware equipments	200,000	200,000	100
26	Advertising & Publicity	300,000	155,655	52
27	Makueni Tech and innovation hub programmes	200,000	132,600	66
28	Purchase of Computers,Printers and other IT Equipment	100,000	100,000	100
29	Ilima - Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
30	Kikumbulyu South - Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
31	Kisau/Kiteta - Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
32	Kikumbulyu North - Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	43,000	100
33	Mbitini - Issuance of bursaries(Payment of Ward bursary Committee)	43,000	43,000	100
34	Nguumo - Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	43,000	100
35	Membership fees	100,000	37,400	37
36	Maintenance of Office-Furniture & Equipment	100,000	-	0
37	Bandwidth CICs , Resource Centres, Libraries	1,700,000	-	0

Development Expenditure Performance

An analysis of expenditure performance during the period under review indicates that there was a low overall absorption, mainly attributable to the capital intensive nature of the ward based education projects, particularly ECDE and CTTI infrastructure developments. These projects require extended timelines for project design, procurement, and contract award before actual expenditure can be realized. Consequently, most projects are still at the implementation stages.

The Youth Empowerment 2Jijiri Programme (KCB Matching Grant) recorded 100 percent absorption across participating wards, reflecting timely fund releases and effective implementation frameworks. Budget absorption is expected to improve significantly in remaining quarter as projects transition into completion.

Table 38: ICT, Education and Internship Development Expenditure Performance

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
TOTAL	TOTAL	291,662,159	59,959,769		
HQ	Government Automation -Government Automation	8,748,519	8,748,519	100	Complete
Kalawa	Kasooni ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	2,846,875	2,846,529	100	Complete
Mavindi	Methovini Ecde -Construction of 2no.	2,656,052	2,536,598	96	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
ni	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				
Kisau/Kiteta	Construction and equipping of Iviani ECDE-Class construction,latrine and playground	3,000,000	2,339,400	78	Ongoing
All ward	CTTI Development and capitation - Equiping of CTTIs (VTCs)	9,500,000	2,135,550	22	Ongoing
Kathonzweni	Kaiani ECDE Centre -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	1,845,777	1,741,445	94	Complete
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	1,623,664	70	Ongoing
Mtito Andei	Construction of Kambili ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	1,500,000	60	Complete
Makindu	Upgrading of Kisingo CTTI- Construction of one workshop	2,000,000	1,490,881	75	Complete
Kilungu	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works,	1,657,123	1,357,640	82	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	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				
Ilima	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Ivingoni/Nzambani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kalawa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kasikeu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kathonzweni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kee	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kiimaku/Kalanzoni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kikumbulyu North	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kikumbulyu South	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kisau/Kiteta	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kithungo/Kitundu	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kitise/Kithuki	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Makindu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Masongaleni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Mbitini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Mbooni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Mtito Andei	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Mukaa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Nguu/Masumba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Nguumo	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Nzau/Ki	Youth Empowerment - 2Jiajiri	1,000,000	1,000,000	100	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
lili/Kalamba	Programme (KCB Matching Grant)				
Thange	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Tulimani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Ukia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Waia/Kako	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Wote/Nziuu	Youth Empowerment - Ujuzi Teke teke	1,000,000	1,000,000	100	Ongoing
Mavindi ni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Muvau/Kikuumini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Ongoing
Kee	Kivai ECDE Centre -Construction of ECDE classroom	891,212	829,331	93	Complete
Kalawa	Mutanda CTTI - Construction of a twin workshop	844,298	736,271	87	Complete
Kilungu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	500,000	100	Ongoing
Kee	School feeding programme -School feeding for ECDE children	1,500,000	-	-	Ongoing
Mbooni	Construction of Uma Primary School ECDE - Mbooni	4,500,000	-	-	Not started
Kikumbulyu North	Kikumbulyu North ECDE toilet (Kisayani toilet)	900,000	-	-	Ongoing
Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	-	-	Ongoing
Wote/Nziuu	Nziuu CTTI -Construction of dormitory	4,000,000	-	-	Ongoing
Emali/Mulala	Ngelenge ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	-	Ongoing
Ilima	Isovyu 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,	3,500,000	-	-	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
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	-	-	Not started
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	-	-	Complete
Ivingoni/Nzambani	Construction of Kiambani ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritings	3,300,000	-	-	Ongoing
Kasikeu	Upgrading of Kitumbini CTTI - Upgrading and Construction of a dormitory	1,500,000	-	-	Not started
Kathonzweni	Mutini ECDE -Construction of 2no. ECDE Classroom	2,500,000	-	-	Ongoing
Kathonzweni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom	2,500,000	-	-	Ongoing
Kathonzweni	Syethe ECDE- Construction of 2 no. ECDE Classroom	2,500,000	-	-	Ongoing
Kee	Mwea VTC Dormitory -Construction of a dormitory	3,000,000	-	-	Ongoing
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	2,500,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	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				
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	-	-	Complete
Kiimaki u/Kalanzoni	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	-	-	Ongoing
Kiimaki u/Kalanzoni	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	-	-	Ongoing
Kikumbulyu North	ECDE Makaani -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	-	Ongoing
Kikumbulyu South	Makelenzuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the	2,500,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	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				
Kikumbulyu South	Construction of Mutokwe ECDE Toilet - Construction of Mutokwe ECDE 3 door toilet	700,000	-	-	Not started
Kilungu	Construction of an ECDE Class Kisekini -Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000	-	-	Ongoing
Kisau/Kiteta	Construction and equipping of Muutini ECDE-Class construction,latrine and playground	3,000,000	-	-	Complete
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	-	-	Ongoing
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	-	-	Ongoing
Kithungo/Kitundu	Muvuti ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Ongoing
Kithungo/Kitundu	Installation of Rain Water goods,chairs,play equipment,fitting of	500,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
u	shelves in store and 10,000 liters water tank at Kyambwika ECDE				
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	-	-	Ongoing
Kitise/ Kithuki	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Complete
Masongaleni	Ndauni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	-	Ongoing
Masongaleni	Utini ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	-	Complete
Masongaleni	Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set	2,400,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	(double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
Masongaleni	Ilongoni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	-	Complete
Mbitini	Construction of Kithatha ECDE class - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	-	Ongoing
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	-	-	Complete
Mbitini	Construction of Mbuveni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	-	Ongoing
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,	4,500,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	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				
Mtito Andei	Construction of Miamba ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Ongoing
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	-	-	Ongoing
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	-	-	Ongoing
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	-	-	Ongoing
Nguu/M	Mbukani ECDE - Construction of 2no.	3,250,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
asumba	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				
Nguu/M asumba	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	-	-	Ongoing
Nguumo	Kawelu ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Ongoing
Nguumo	Wayona ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Ongoing
Nzaui/Kilili/Kalamba	Kilili ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
Nzau/Kilili/Kalamba	Kwa Kalui ECDE -Construction of an additional classroom	1,200,000	-	-	Ongoing
Thange	ECDE Classes At Ivoleni -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	Ongoing
Thange	ECDE Classes At Thange -Construction of an additional classroom	1,500,000	-	-	Ongoing
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	-	-	Ongoing
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	-	-	Ongoing
Ukia	Kavani ECDE -Construction of 1 class and office	2,000,000	-	-	Ongoing
Ukia	Kikongooni ECDE -Construction of 1class and Office	2,000,000	-	-	Not started
Ukia	Iiuni ECDE -Construction of 1class and Office	2,000,000	-	-	Ongoing
Ukia	Matindini CTTI -Construction of toilet and electrification	1,500,000	-	-	Not started
Waia/Kaiko	Construction of Nduluku VTC dinning Hall -Construction of a dinning hall	5,000,000	-	-	Ongoing
Waia/Kaiko	Construction of Mituvu ECDE class - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving	4,250,000	-	-	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	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				
Waia/Kaiko	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	-	-	Ongoing
Wote/Nzi	Construction of Kitikyumu ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	-	Ongoing
Wote/Nzi	Equipping of MIVEC Dormitory - Purchase of beddings, curtains, ceilings and water tanks	1,500,000	-	-	Ongoing
Mavindi	Kitumbai ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	-	Ongoing
Muvau/Kikuuni	Construction of Kitonyoni ECDE - Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	-	Ongoing
Muvau/Kikuuni	Construction of Kyamusoi ECDE - Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	-	Ongoing
Muvau/	Construction of Senda ECDE -	2,000,000	-	-	Ongoing

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
Kikuuni ni	Construction of 1 classroom, office, store and water storage tank 10,000 litres				
Muvau/Kikuuni ni	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	-	-	Ongoing
Muvau/Kikuuni ni	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000	-	-	Ongoing
Kisau/Kiteta	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000	-	-	Complete
Nguu/Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000	-	-	Complete
HQ	Government Automation - Government Automation - budget automation and education system	1,684,100	-	-	Complete
Makindu	Kisingo CTTI Scholarships for 20 students	595,740	-	-	Not started
Nzau/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	-	-	Ongoing
Nzau/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	-	-	Ongoing
Kisau/Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	159,758	-	-	Complete
Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	28,321	-	-	Complete
Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	-	-	Complete
Mukaa	construction of Kitaingo CTTI workshops and power connection	1,078,870	-	-	Ongoing
Nguu/Masumba	Completion of Kwa Matungu classes	110,213	-	-	Ongoing
Nguu/Masumba	Kwa Matungu CTTI	686,240	-	-	Ongoing
Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000	-	-	Ongoing
Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	-	-	Ongoing
Kasikeu	Ngiluni ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double	53,004	-	-	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March,2026	Absorption Rate (%)	Status
	see-saw),Display soft board and Branding, Publicity and Signwriting				
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	-	-	Complete
Nguu/Masumba	Matutu ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks, 2No. Wooden armchairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, play equipment 4-piece set (double swing, slide, climbing frame and double seesaw), Display soft board and Branding, Publicity and Signwriting	86,959	-	-	Complete
Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	103,431	-	-	Complete
Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	104,222	-	-	Complete
Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	75,963	-	-	Complete
Nzau/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri.Sch	1,200,000	-	-	Ongoing
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	-	-	Ongoing
KiimaKi u/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	67,133	-	-	Complete
KiimaKi	Construction of Mwanyani ECDE	21,416	-	-	Complete

Ward	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 31 st March, 2026	Absorption Rate (%)	Status
u/Kalanzoni					
Ilima	Electification of Nzukini CTTI (REREC matching grant)	1,000,000	-	-	Not started
Ivingoni/Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000	-	-	Not started
Kalawa	Construction of ECDE Centre at Muambani -Construction of one class	1,500,000	-	-	Not started
Kalawa	Construction of ECDE at Mutembuku - Construction of one class	1,500,000	-	-	Not started
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	-	-	Not started
Kathonzweni	Kathonzweni CTTI -Construction of two workshops	2,500,000	-	-	Not started
Kikumbulyu South	Ward Bursary - Award of Bursaries	3,350,000	-	-	Not started
Mbooni	Mukaatini CTTI Dormitory- Phase 2 - Equipping of the dormitory	1,000,000	-	-	Not started
Mtito Andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit - mechanical motor vehicle pit establishment	3,500,000	-	-	Not started
Thange	Purchase of mattresses for ECDE kids	500,000	-	-	Not started

4.7.2. Non-financial performance for the period

During the period under review, the department constructed new ECDE classrooms in 10 ECDE centers, initiated ECDE feeding programme in Kee ward benefitting 863 learners, and supported 39,840 learners to participate in music festivals.

Table 39: ICT, Education and Internship Non-financial performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Performance as of 31 st March 2026	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	10	-50
	ECDE school feeding programme	Early Childhood Development	ECDE learners under feeding	No. of ECDE learners under	863	863	0

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Performance as of 31 st March 2026	Variance
		Education	programme	school feeding programme			
	ECDE Capitation	Early Childhood Development Education	ECDE learners under ECDE capitation	No. of ECDE learners under ECDE capitation	40,000	39,840	-160
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	456	456	0
Vocational Training	Infrastructural development	Vocational training	CTTIs Rehabilitated and equipped	No. of CTTIs rehabilitated and equipped;	17	1	-16
	CTTI Capitation	Vocational training	Trainees benefiting from capitation	No. of trainees under capitation	5,000	0	-5,000
	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 volunteerism	Interns recruited	No. of interns under intrenship programme	90	104	14
Information and Communication Technology	ICT Infrastructural Development	ICT	Community information centres constructed	No. of new community information centres constructed	1	0	-1

4.7.3. Challenges and Recommendations

Challenges

Budget implementation during the period under review was faced by several cross-cutting and sector-specific challenges.

1. **Delays in procurement processes:** The procurement process delayed the commencement of development projects, contributing to low absorption under the development budget during the quarter.

2. **Inadequate budgetary provisions:** Certain sub-sectors had a low allocation for essential activities. This hindered the smooth implementation of planned operations.
3. **Under-budgeting of projects:** 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.
4. **Shortage of staff:** Vocational Training Centres (VTCs) continue to experience staff shortages, limiting the department's ability to effectively deliver training, supervision, and monitoring services.
5. **Limited operational funds:** Minimal allocations to operations and maintenance constrained field activities, monitoring, and coordination of programmes, thereby affecting the pace of implementation and service delivery.

Recommendations

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

1. **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.
2. **Increase funding for operational and maintenance activities:** Allocate sufficient resources to operational areas such as monitoring, supervision, and maintenance of facilities, as these are critical to sustaining service delivery and efficiency.
3. **Recruit and deploy additional staff:** 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 nine months of FY 2025/26, the department spent a total of Ksh 182,723,755 against a budget of Ksh. 329,628,894 translating to an absorption rate of 55 percent. The absorption rate for recurrent was 68 percent while for development was 25 percent. The overall performance increased by 21 percent compared to the same period in FY 2024/25. The table 41 below shows a comparative performance of expenditures per economic classification.

Table 40: Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st March 2026	Absorption Rate (%)
Salaries	51,966,026	30,313,515	58	54,564,327	36,370,009	67
O&M	90,458,308	37,476,320	41	178,174,276	122,076,586	69
Recurrent	142,424,334	67,789,835	48	232,738,604	158,446,595	68
Development	149,165,453	32,026,244	21	96,890,290	24,277,160	25
Total	291,589,787	99,816,079	34	329,628,894	182,723,755	55

The total departmental expenditure comprised of 54 percent operations & maintenance, 29 percent development and 17 percent personnel emoluments.

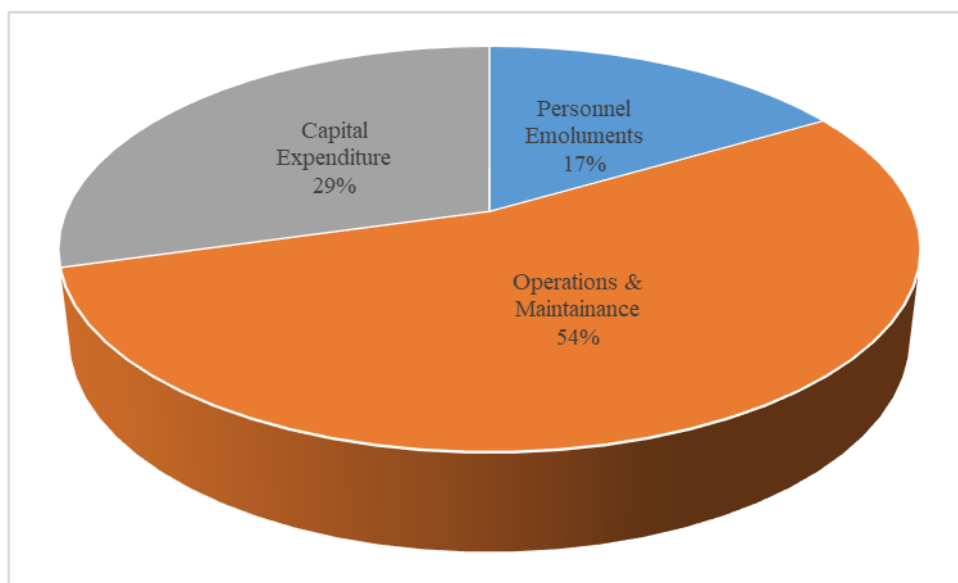


Figure 10: Expenditure absorption for Gender Department by economic classification

Expenditure by Programme and Sub-programme

In the first nine months of FY 2025/26, the sports development incurred the highest expenditure at Ksh 75,997,651 followed by general administration and planning at Ksh 61,433,103 and gender & social development at Ksh 23,902,530. A detailed analysis of the expenditure is provided in table 42 below.

Table 41: Expenditure by Programme and Sub-Programme

Programme	Sub-Programme	FY 2025/26 Revised Budget Estimates		Actual Expenditure as at 31 st March 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General	SP1. 1 General	76,051,247	1,000,000	61,433,103	0	81	0

administration & planning	administration & planning						
Programme 2: Gender & Social Development	SP2. 1 Gender & Social Development	34,856,857	54,875,667	11,064,859	12,837,671	32	23
Programme 3: Youth Empowerment	SP3. 1 Youth Empowerment	42,225,654	13,704,399	17,296,630	4,093,840	41	30
Programme 4: Sport Development	SP4. 1 Sport Development	79,604,846	27,310,224	68,652,003	7,345,648	86	27
Total		232,738,604	96,890,290	158,446,595	24,277,160	68	25

Recurrent Budget Performance

The total recurrent expenditure for the period under review was Ksh. 158,446,595 against a budget of Ksh. 232,738,603.75, translating to a 68 percent absorption rate. The highest expenditure was incurred under salaries and wages at Ksh. 36,370,009, followed by KYISA games and sports development programme at Ksh. 16,002,531 and Ksh. 7,173,671 respectively. The detailed analysis of the expenditure is provided in the table below.

Table 42: Department of Gender, Children, Youth, Sports and Social Services Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
1	Salaries And Wages	54,564,327.40	36,370,009.00	67
2	KYISA Games	19,000,000.00	16,002,531.00	84
3	Sport Development programme	9,000,000.00	7,173,671.00	80
4	Huduma Mashinani	6,500,000.00	6,499,080.00	100
5	Coordination of Youth activities at devolved units	6,168,360.00	5,440,690.00	88
6	Refined Fuels, Oils & Lubricants	4,522,246.00	4,472,246.00	99
7	Makueni County Empowerment Fund	6,000,000.00	3,702,078.95	62
8	Coordination of Sports activities at devolved units	6,226,823.00	3,067,520.00	49
9	Youth empowerment-Boda Boda support programme	3,000,000.00	3,000,000.00	100
10	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	3,000,000.00	100
11	Maintenance motor vehicles	3,608,821.00	2,849,404.20	79
12	Support to Vulnerable groups (OVCs/PWDs/Elderly/GBV)	3,283,085.00	2,636,240.00	80
13	Youth Empowerment Programme	3,018,130.00	2,594,350.00	86
14	KYISA Games- facilitating activities for county teams in KYISA games	3,021,830.30	2,445,000.00	81
15	Kasikeu - Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000.00	2,015,000.00	67
16	Emali/Mulala - Sports Development -Ligi Mashinani	2,000,000.00	2,000,000.00	100
17	Kikumbulyu North - Ajira kwa vijana -Ajira kwa	2,000,000.00	2,000,000.00	100

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
	vijana			
18	Kilungu - Ligi mashinani and awards-Awards, Health cover (first aid kit),Training of Coaches and Refs,Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics	2,000,000.00	2,000,000.00	100
19	Makindu - Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward	2,000,000.00	2,000,000.00	100
20	Tulimani - Ligi Mashinani and Sports development programme	2,000,000.00	2,000,000.00	100
21	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	2,000,000.00	100
22	Wote/Nziu - Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000.00	2,000,000.00	100
23	Mavindini - Sports -Supply of sports gear and Award of cash prizes	2,000,000.00	2,000,000.00	100
24	Nguu Masumba - Sports development Ligi Mashinani	1,700,000.00	1,700,000.00	100
25	Gender based violence Mitigation Programme	2,000,000.00	1,580,300.00	79
26	Ilima - Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium	1,500,000.00	1,500,000.00	100
27	Kalawa - Ligi Mashinani	1,500,000.00	1,500,000.00	100
28	Makindu - Ligi Mashinani -Facilitation of sports through cash awards and equipment	1,500,000.00	1,500,000.00	100
29	Nguumo - Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000.00	1,500,000.00	100
30	Thange - Sports Development -Ligi Mashinani	1,500,000.00	1,500,000.00	100
31	Waia kako- Ligi Mashinani -Ligi Mashinani	1,500,000.00	1,500,000.00	100
32	Kithungo/ Kitundu - Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000.00	1,500,000.00	100
33	Ivingoni/ Nzambani - Ligi Mashinani, men, women and youth groups empowerment	1,500,000.00	1,236,000.00	82
34	Financial Reporting	1,360,553.00	1,225,400.00	90
35	MCEF(Tetheka Fund) -Administration Costs	1,600,000.00	1,152,000.00	72
36	Kathonzweni - Youth Sports development	1,000,000.00	1,000,000.00	100
37	Kee - Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralympics)	1,000,000.00	1,000,000.00	100
38	Kiimakiu/Kalanzoni - Ligi Mashinani -sports development	1,000,000.00	1,000,000.00	100
39	Kikumbulyu North - Ligi Mashinani -Ligi Mashinani	1,000,000.00	1,000,000.00	100
40	Kisau/Kiteta - Ligi-Mashinani	1,000,000.00	1,000,000.00	100
41	Kitise/Kithuki - Sports Development -Ligi	1,000,000.00	1,000,000.00	100

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
	Mashinani			
42	Mbitini - Enhance support of youth activities through Ligi Mashinani	1,000,000.00	1,000,000.00	100
43	Mbooni - Sports Development Programme - Support sport activities in the ward	1,000,000.00	1,000,000.00	100
44	Nzakika- Sports development -Support to teams in sporting leagues and marathon	1,000,000.00	1,000,000.00	100
45	Ukia - Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program	1,000,000.00	1,000,000.00	100
46	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	1,000,000.00	1,000,000.00	100
47	Hospitality-Catering Services	1,300,000.00	892,800.00	69
48	Mukaa sports development programme (Ligi Mashinani) -Purchase of sport items, cash awards and training of coaches	1,000,000.00	850,000.00	85
49	Mtito Andei - Youth Empowerment Mashinani- Sports development - Ligi Mashinani	1,000,000.00	830,000.00	83
50	Daily Subsistence Allowance	1,100,000.00	812,200.00	74
51	Masongaleni - Sports and Ligi Mashinani	1,000,000.00	775,000.00	78
52	Pwd empowerment support programme	1,000,000.00	744,000.00	74
53	Kikumbulyu North - Sports and Youth development- Ujuzi teketeke	700,000.00	586,123.80	84
54	Emali Mulala - Makueni Child Protection Centre	653,086.45	540,200.00	83
55	Coordination of Gender and social services activities at devolved units	1,500,000.00	531,000.00	35
56	Training Expenses	700,000.00	500,000.00	71
57	Wote/Nziu - PWD empowerment -Seed capital for business start ups for organized groups and also mapping	1,500,000.00	500,000.00	33
58	Kiimakiu/Kalanzoni - PWD mapping -mapping and registration	500,000.00	476,760.00	95
59	Mbooni - PWD Empowerment programme - Registration of PWDs in the ward	500,000.00	476,760.00	95
60	Kithungo/Kitundu PWDs Mapping	500,000.00	476,760.00	95
61	Performance Contracting	500,000.00	468,000.00	94
62	Office & General Supplies-stationery	700,000.00	405,737.50	58
63	Computer &Computer Accessories	400,000.00	391,980.40	98
64	Partnership and linkages	400,000.00	388,000.00	97
65	Budget implementation Committee	400,000.00	372,700.00	93
66	Planning, Budget,Statistics and Indicator Tracking	405,300.00	276,000.00	68
67	Nguu/Masumba - 'Youth Development through empowerment-Ujuzi teketeke'	300,000.00	263,850.00	88
68	Domestic Travel Costs	400,000.00	229,225.00	57
69	Thange - Ujuzi Teketeke	200,000.00	185,155.55	93
70	Youth Empowerment Programme-MIS	800,000.00	144,900.00	18

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
71	Telephone,Telex,Facsimile & mobile phone services	210,000.00	100,000.00	48
72	Kitise/Kithuki - Youth Empowerment- Ujuzi Teke Teke	179,840.00	86,800.00	48
73	Tulimani - Youth empowerment programme	69,600.00	69,600.00	100
74	Mavindini - Mapping, Registration and census of PWDs	323,500.00	59,000.00	18
75	Publishing & printing Services	200,000.00	50,000.00	25
76	Kathonzweni - Youth Economic Empowerment (Ujuzi Teke Teke)	93,280.00	47,880.00	51
77	Membership Fees, Dues and Subscriptions to Professional Bodies	50,000.00	31,200.00	62
78	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	20,500.00	23
79	Nguumo - PWD Mapping, Registration and Census	32,500.00	19,000.00	58
80	Kee - PWD Mapping, Registration and Census	30,500.00	17,000.00	56
81	Kikumbulyu North - PWD Mapping, Registration and Census	30,500.00	17,000.00	56
82	Kitise/ Kithuki - PWD Mapping, Registration and Census	30,500.00	17,000.00	56
83	Makiindu - PWD Mapping, Registration and Census	30,500.00	17,000.00	56
84	Masongaleni - PWD Mapping, Registration and Census	29,700.00	16,400.00	55
85	Kilungu - PWD Mapping, Registration and Census	29,500.00	16,000.00	54
86	Nguu/Masumba - PWD Mapping, Registration and Census	29,500.00	16,000.00	54
87	Kathonzweni - PWD Mapping, Registration and Census	28,500.00	15,000.00	53
88	Kikumini Muvau - PWD Mapping, Registration and Census	28,500.00	15,000.00	53
89	Kee - Ujuzi TekeTeke	104,210.00	13,440.00	13
90	Ilima - PWD Mapping, Registration and Census	25,978.00	12,478.00	48
91	Kalawa - PWD Mapping, Registration and Census	132,800.00	11,625.00	9
92	Courier & Postal Services	30,000.00	-	0
93	Advertising,Publicity Campaigns & Awareness	200,000.00	-	0
94	Office & General Supplies-Sanitary	100,000.00	-	0
95	Launch of MCEF	5,000,000.00	-	0
96	Coordination of Makueni county youth sector working groups	600,000.00	-	0
97	Makueni Youth Apprenticeship Programme	500,000.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
98	Maintenance of a fitness centre	200,000.00	-	0
99	Maintenance of Office Equipment	200,000.00	-	0
100	Purchase of office furniture	300,000.00	-	0
101	Ultra poor graduation model	1,953,500.00	-	0
102	Youth Empowerment-Makueni youth fair)	2,000,000.00	-	0
103	Supa Cup	7,000,000.00	-	0
104	Emali/Mulala - PWD Economic empowerment program -Income generating activities for mapped PWDs	500,000.00	-	0
105	Emali/Mulala - Training and issuance of driving licences-Tractor operators	300,000.00	-	0
106	Kalawa - PWDS Sports development	500,000.00	-	0
107	Kathonzweni - Support to organised Youth Group Programme	300,000.00	-	0
108	Kathonzweni - UPG Programme.(PLWD Households)	350,000.00	-	0
109	Kee - Youth empowerment -Driving course	700,000.00	-	0
110	Kee - Youth empowerment -Computer training	300,000.00	-	0
111	Kiimakiu/Kalanzoni - First edition of marathon	500,000.00	-	0
112	Kikumbulyu South - facilitation to the issuance of IDs and Birth certificates	330,000.00	-	0
113	Kilungu - PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	1,000,000.00	-	0
114	Kitise/Kithuki Sports Development -Ward Tournament	500,000.00	-	0
115	Kitise/Kithuki - Pwd support -Mapping and assessment of pwds	500,000.00	-	0
116	Makindu - PWDs support -Provision of chicks & beehives- poultry & Apiculture	1,300,000.00	-	0
117	Masongaleni - Training and issuance of driving liscences	1,000,000.00	-	0
118	Mbitini - Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000.00	-	0
119	Mbitini - Group training and Empowerment	200,000.00	-	0
120	Mbitini - Issuance of birth certificates -Issuance of birth certificates across the ward	200,000.00	-	0
121	Nguu/Masumba support to the elderly through issuance of blankets	300,000.00	-	0
122	Nguu Masumba -Ajira kwa vijana - Metre drains on ward roads	1,000,000.00	-	0
123	Nguumo - Ajira Kwa Vijana	1,000,000.00	-	0
124	Thange - Social Support to women	200,000.00	-	0
125	Tulimani - Support to Youth Groups	1,000,000.00	-	0
126	Kalawa - PWD Mapping, Registration and Census	112,500.00	-	0

No.	Expenditure item	FY 2025/26 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st March 2026	Absorption Rate(%)
127	Kikumbulyu North - Youth Empowerment and Sports Development	19,580.00	-	0
128	Kikumbulyu South - Youth Empowerment and sports development	42,254.00	-	0
129	Tulimani - Social Groups development programme	41,340.00	-	0
130	Wote/Nziu - Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360.00	-	0
131	Mbooni - Sports development programme and levelling of Kyangoma stadium	96,192.40	-	0
132	Ilima - Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150.00	-	0
133	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
134	Kikumbulyu South - Team cash support	360,000.00	-	0
135	Ilima - PWD mapping, Registration and Census	500,000.00	-	0
136	Ilima - Sports development – Ward Tournament	700,000.00	-	0
137	Ivingoni - Youth Economic Training	1,000,000.00	-	0
	TOTAL	232,738,604.00	158,446,595.00	

Development Budget Performance

The total development expenditure for the period was Kshs. 24,277,160 against a budget of Kshs. 96,890,290 resulting to 25 percent absorption rate. The highest expenditure of Kshs 3,322,465 was spent on Mbeletu playground, followed by support to Bodaboda (Purchase of motorbikes), and Makueni Child Protection Centre at Ksh. 2,480,000 and Ksh. 1,828,494 respectively.

Table 43: Department of Gender Development Expenditure and Project Status

S/N	Ward	Expenditure item/Project Name	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption Rate (%)	Project Status
1	Mbitini	Mbeletu playground	3,500,000	3,322,465	95	Complete
2	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	2,480,000	99	Complete

S/N	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
3	Emali/Mulala	Makueni Child Protection Centre	3,787,058	1,828,494	48	Complete
4	Ilima	Purchase of six 100 seater tents and seats (all branded) for six Self Help Groups	1,500,000	1,477,470	98	Ongoing
5	Kithungo/Kitundu	Purchase of tents and chairs to groups -Mbu ya Kilamitho SHG,Nthaani SHG, Wikwayo Ngai ya Kati SHG, Atumia ma Kilenge SHG, Inee ya Muvaa SHG and Kaliani Welfare SHG	1,500,000	1,477,327	98	Ongoing
6	Mbitini	Mbeletu playground -Levelling and protection works	1,362,079	1,315,060	97	Complete
7	Nzau/Kilili/Kalamba	Tents and Chairs to five groups	1,206,250	1,187,000	98	Complete
8	Kitise/ Kithuki	Rehabilitation of Kitise Market public dias	999,700	999,412	100	Complete
9	Emali/Mulala	Purchase of Chairs and Tents	1,000,000	949,600	95	Ongoing
10	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Ksh.500,000.00	1,000,000	924,304	92	Ongoing
11	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members	1,000,000	860,031	86	Complete
12	Emali/Mulala	Boda-boda Shades	500,000	500,000	100	Complete
13	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,412	100	Complete
14	Kithungo/Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	482,500	478,951	99	Complete
15	KiimaKiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	478,935	99	Complete
16	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	478,811	99	Complete
17	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	474,875	98	Complete
18	Kikumbulyu South	Support to the elderly (Blankets and mattresses)	1,000,000	473,352	47	Ongoing
19	Wote/Nziu	Sports Development Programmes	350,000	350,000	100	Ongoing
20	All wards	KYISA Games- facilitating activities for county teams in	419,580	298,000	71	Complete

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
		KYISA games				
21	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	288,600	70	Complete
22	All wards	Sport Development	517,011	271,780	53	Complete
23	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	300,000	260,260	87	Complete
24	Kilungu	Youth empowerment (Training and licensing of Boda Boda Riders and car driving)	1,400,000	229,100	16	Complete
25	Tulimani	Birth and Death certificate registration	267,983	221,760	83	Complete
26	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	Complete
27	Kitise/ Kithuki	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	200,000	199,900	100	Complete
28	All wards	Youth empowerment programme	188,000	179,200	95	Complete
29	Ilima	Boda boda training and licensing	190,000	178,840	94	Complete
30	Mtito Andei	Support to organized groups- Purchase of tents and Chair	2,500,000	125,000	5	Not started
31	Kilungu	Purchase of 14 no of 100 brabded Tents and Chairs	3,500,000	122,500	4	Not started
32	Tulimani	Youth empowerment- Licensing	173,636	118,160	68	Complete
33	Kiimakiu/Kalanz	Purchase of 12 Branded 100	3,000,000	105,000	4	Ongoing

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
	oni	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)				
34	Nzau/Kilili/Kalamba	Support to Youth Groups	850,000	101,560	12	Complete
35	Nguu/Masumba	‘Youth Development through empowerment-Ujuzi teketeke’	103,850	99,120	95	Complete
36	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	193,182	84,420	44	Complete
37	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teke Teke)	315,849	81,300	26	Complete
38	Kitise/ Kithuki	Construction of public dias (Jukwaa) at Kitise Market	81,011	81,010	100	Complete
39	Thange	Ujuzi Tekete	800,000	76,160	10	Ongoing
40	Kithungo/Kitundu	Support to registered groups(Tents and Chairs)-Witiko wa Uvuu SHG, Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG, Kiia United SHG, Wendo wa Linga SHG	75,600	75,000	99	Complete
41	Kisau/Kiteta	Kiteta Playground	99,923	63,000	63	Complete
42	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in wote sub ward	1,500,000	52,500	4	Ongoing
43	Emali/Mulala	Emali mechanics support program	500,000	50,400	10	Complete
44	Mavindini	PWD -Provision of PWD assistive devices	700,000	35,000	5	Not started
45	Mavindini	Mavindini Playground - Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000	30,520	2	Ongoing
46	Ukia	Kwa Kamoli talent center- Construction of a modern talent	48,152	26,040	55	Complete

S/N	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
		center and equipping				
47	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization	19,692	19,692	100	Complete
48	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,878	6,720	85	Complete
49	Ukia	PWD support-assistive Devises-support PWDs with assorted assistive devices	7,705	6,720	87	Complete
50	Nzaui/Kilili/Kalamba	PWD support - Start-up capital	500,000	5,740	1	Not started
51	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	5,600	1	Complete
52	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	4,760	1	Complete
53	Kitise/ Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,744	4,760	61	Complete
54	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	4,480	1	Complete
55	Kikumbulyu South	Support to elderly	482,500	4,480	1	Ongoing
56	Muvau/Kikuumin i	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,502	4,480	60	Complete
57	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	4,480	1	Complete
58	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	4,480	1	Complete
59	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	7,520	4,480	60	Complete
60	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,985	2,520	32	Complete
61	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	5,573	2,240	40	Complete
62	All wards	Gender Based Violence programmes	47,225	-	0	Complete
63	Emali/Mulala	Upgrading mulala play ground	157,623	-	0	Complete

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
64	All wards	Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)	2,289,539	-	0	Complete
65	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)	2,000,000	-	0	Not started
66	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000	-	0	Not started
67	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172	-	0	Not started
68	Thange	Support to groups (Public address systems)	1,000,000	-	0	Not started
69	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	-	0	Complete
70	Kisau/Kiteta	Construction of Ngoni Bodaboda shade	100,899	-	0	Not started
71	Kithungo/Kitundu	Levelling of Kusyongali playground	34,554	-	0	Complete
72	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	140,140	-	0	Complete
73	Thange	Construction of Boda boda Shed- Kyaani	48,050	-	0	Complete
74	Wote/Nziu	Completion of Kitikyumu playground	12,332	-	0	Complete
75	Mbitini	Purchase of chairs and Tents	159,468	-	0	Complete
76	Kikumbulyu South	Support to Groups with Gas cylinders	21,671	-	0	Complete
77	Masongaleni	Purchase of Tents	106,390	-	0	Complete
78	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	33,676	-	0	Complete
79	Kee	Tents and chairs- For SHGs	24,029	-	0	Complete
80	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	56,346	-	0	Complete
81	Kikumbulyu South	Plastic chairs for FBOs	25,445	-	0	Complete
82	Mavindini	Sports and Youth development Programme - Youth, Talent and Infrastructure development	45,385	-	0	Complete

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
		for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals				
83	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	Complete
84	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	Complete
85	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	99,020	-	0	Complete
86	Thange	Social support-purchase of mattresses and blankets	19,648	-	0	Complete
87	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850	-	0	Complete
88	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	400,000	-	0	Complete
89	Kee	Youth Empowerment Programme-Issuance of Driving licenses	122,000	-	0	Complete
90	Ilima	Sports development – Ward Tournament	300,000	-	0	Complete
91	Kitise/ Kithuki	Youth Empowerment- Ujuzi Teke Teke	800,000	-	0	Complete
92	Emali/Mulala	Purchase of public address system	7,558	-	0	Complete
93	Kikumbulyu South	Support to Groups- catering Ksh. 500,000 and Tents and Chairs Ksh. 500,000	1,384,879	-	0	Complete
94	Masongaleni	Purchase of blankets-Heavy duty	115,608	-	0	Not started
95	Nzau/Kilili/Kalamba	Support to Women Groups	454,260	-	0	Ongoing
96	Nzau/Kilili/Kalamba	Purchase of two PA System (@	500,000	-	0	Not started

S/N	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
	mba	Ksh. 250,000.00) for AIC Regional Office and Matiliku Parish				
97	Ilima	fuel for Levelling of Isovyva playground (using county machinery)	500,000	-	0	Not started
98	Ivingoni/Nzambani	Makutano talent centre - Terraces	3,000,000	-	0	Not started
99	Kalawa	Construction of a toilet at Kalawa play grounds	500,000	-	0	Not started
100	Kalawa	Leveling of playgrounds fuel for County machines	500,000	-	0	Not started
101	Kasikeu	Support to Organized group(Women and Elderly) - Provision of Chairs and tents	2,000,000	-	0	Ongoing
102	Kasikeu	Support for PWDs and OVCs - Provision of assistive devices	500,000	-	0	Not started
103	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)	600,000	-	0	Ongoing
104	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000	-	0	Ongoing
105	Kiimakiu/Kalanzoni	Levelling of Kiima Kiu Play ground	1,000,000	-	0	Ongoing
106	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs	1,000,000	-	0	Not started
107	Kikumbulyu South	PWD assistive device	500,000	-	0	Not started
108	Kikumbulyu South	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	400,000	-	0	Not started
109	Masongaleni	Support social empowerment economic programs - tents and chairs to groups	1,000,000	-	0	Ongoing
110	Masongaleni	Purchase of plastic chairs for churches	900,000	-	0	Not started
111	Mbitini	Levelling of Mbeletu play ground-Drainage works and access culverts	800,000	-	0	Not started
112	Mbitini	Levelling of Mutyambua Primary school playground and construction of protection works	2,000,000	-	0	Not started
113	Mbitini	Vulueni play ground-Levelling and Construction of protection works	2,000,000	-	0	Ongoing

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
114	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,h andball balls and sports equipment.	500,000	-	0	Not started
115	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000	-	0	Not started
116	Mbitini	Tents and chairs	1,000,000	-	0	Not started
117	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 - basket ball pitch, stone pitching, construction of podium and toilets and greening	2,000,000	-	0	Ongoing
118	Mtito Andei	Support to groups-Catering and Tents and Chairs and hire of NYS machines	100,000	-	0	Not started
119	Mtito Andei	Youth Empeworment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000	-	0	Not started
120	Nguu/Masumba	Vololo Playground	3,000,000	-	0	Ongoing
121	Nzaui/Kilili/Kalamba	Purchase of tents and chairs to groups	3,005,000	-	0	Not started
122	Thange	Purchase of chairs for churches in the ward	1,213,700	-	0	Not started
123	Thange	PWDs Support -PWDs Devices,matresses ,blankets And food stuff	1,500,000	-	0	Not started
124	Ukia	Kaumoni DEB -Levelling of field and fencing	1,000,000	-	0	Not started
125	Ukia	Kwa kamoli Talent Centre - Construction of Toilet	1,000,000	-	0	Ongoing
126	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
127	Tulimani	Widows Empowerment through the UPG model	300,000	-	0	Not started
128	Kako/Waia	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiukilya Kwa Aka Nduluku	636,049	-	0	Not started

S/N o	Ward	Expenditure item/Project Name	FY 2025/26 Supplement ary Budget (1) Estimates	Expendit ure as at 31st March 2026	Absorpti on Rate (%)	Project Status
		CBO) and 223 Chairs				
129	Ukia	Purchase of 200 pcs high quality plastic Chairs to organised groups	238,504	-	0	Not started
130	Ivingoni/Nzamba ni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	8,498		0	Complete
	TOTAL		96,890,290.4 0	24,277,16 0	25	

4.8.2. Non-Financial Performance

During the first nine months of FY 2025/26, a total of 239 Persons with Disabilities (PwDs) were supported with assorted assistive devices, while 33 organized groups received support to start income-generating activities aimed at enhancing socio-economic empowerment. In order to promote sports development and nurture talent, one playground was developed (levelling and construction of a retention wall), and three level league supported: ward, sub-county, and county level. Additionally, the government reached 76,399 community members through the Huduma Mashinani Programme.

Table 44: Department of Gender, Children, Culture and Social Services Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual Performance as of 31 st March 2026	Variance
Gender and Social protection	Support to groups	Gender	Organized groups supported to start income generating activities	No. of groups supported to start income generating activities	115	33	-82
	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
	Ultra-poor graduation programme	Gender	Households supported under ultra-poor graduation programme	No. of households supported through Ultr-poor graduation programme	369	0	-369
Sport development	Infrastructural development	Sports	Upgrading of sporting infrastructure	No. of play fields developed	16	1	-15
	Sports activities	Sports	Sport leagues/tournaments supported to nurture talents and promote sports development	No. of leagues/tournaments supported to nurture talents and promote sports development	4	3	-1
Youth empowerment	Support to youth groups	Youth	Youth supported to start income generating activities under ujuzi teke teke programme	No. youth supported to start income generating activities under ujuzi teke teke programme	240	0	-240
	Youth fair	Youth	Youth innovators engaged during exhibitions	No. of youth innovators participating during	125	0	-125

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual Performance as of 31 st March 2026	Variance
				exhibitions			
	Bodaboda support	Youth	Bodaboda support	No. of bodaboda operators supported	600	0	-600
	Ajira Kwa vijana	Youth	Youth engaged in casual labour	No. of youth engaged in casual labour for income generation	1,000	0	-1000
	Skill enhancement	Youth	Youth empowered through motor-vehicle driving and motorcycle riding training	No. of beneficiaries trained and issued with licenses	125	0	-125
		Youth	Youth trained on life skills	No. youth trained on life skills	500	0	-500
	Huduma mashinani	Youth	Makueni residents supported to access government services in partnership with Huduma Kenya	No. of people supported to access government services in partnership with Huduma Kenya	76,399	76,399	0

4.8.3. Emerging Issues, Challenges and Recommendations

Emerging issues

1. **Youth substance abuse and social challenges:** Substance abuse among youth is contributing 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.

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 mandate 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. **Increased needy cases:** There is an increased number of needy and vulnerable cases reported, far exceeding the available budget.

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 (PPP):** Promote collaboration with private sectors and non-state actors to bridge resource gaps and leverage technical expertise.
3. **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
4. **Develop and implement staff succession strategy:** Establish a formal staff succession planning framework to proactively address staffing gaps resulting from retirement, transfers, or resignations. This will ensure service continuity and retention of institutional knowledge.
5. **Mainstream gender and disability in all programs:** Ensure every project or initiative has a gender and disability component.

4.9. Department of Health Services

4.9.1. Financial Performance Summary

The overall departmental absorption rate decreased by one percent, dropping from 62 percent in FY 2024/25 to 61 percent in FY 2025/26 over the same period. The recurrent expenditure achieved 57 percent absorption rate, reflecting eight percent decline from the 65 percent recorded in FY 2024/25. Further, the department reported absorption rates of 57 percent for personnel emoluments, 63 percent for operations and maintenance, and 67 percent for development expenditure.

Table 45: Expenditure By Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures as at 31 st March, 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures as at 31 st March, 2026	Absorption Rate (%)
Personnel Emoluments	2,455,083,449	1,634,887,594	67	2,502,049,461	1,436,718,521	57
Operations and Maintenance	661,586,995	387,992,529	59	635,112,184	399,489,945	63
Recurrent	3,116,670,444	2,022,880,123	65	3,137,161,645	1,836,208,466	59
Development Expenditure	1,120,254,180	616,919,316	55	1,160,822,661	777,607,596	67
Total	4,236,924,624	2,639,799,439	62	4,297,984,306	2,613,816,062	61

In the first nine months of FY 2025/26, the Department reported a cumulative expenditure of KShs. 2,564,446,175 against a total budget of KShs 4,297,984,306. This translated to an overall absorption rate of 61 percent. The total expenditure comprised of 55 percent personnel emoluments, 30 percent development and 15 percent operations and maintenance. The Figure 17 below presents the departmental expenditures by economic classification.

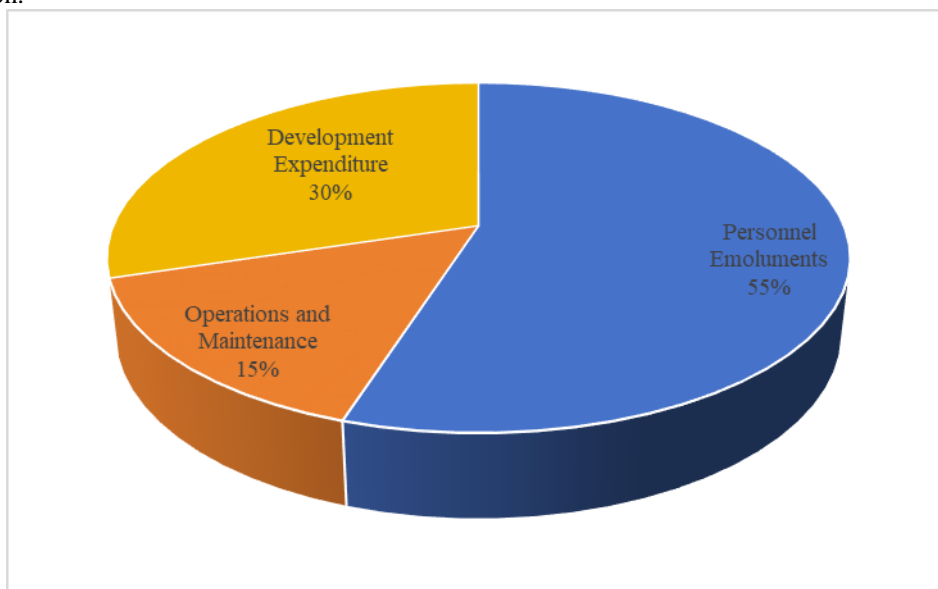


Figure 11: Department of Health Services Expenditure per Economic Classification

Expenditure by programme and sub programme

General administration and planning programme achieved the highest absorption rate with recurrent expenditure recording 63 percent while development absorption rate was 75 percent. Curative health care services, recurrent absorption was low at 30 percent, reflecting slow utilization of operational funds. However, development absorption was 24 percent, indicating progress in infrastructure or equipment-related activities within the program. Preventive and promotive health care services exhibited least absorption rates for both recurrent (8 percent) and development (1 percent) expenditures.

Table 46; Expenditure by programme and sub programme

Programme	Sub-Programme	FY 2025/26 supplementary Budget(1) Estimates		Actual Expenditure as at 31 st March 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General	SP1. 1	2,642,506,727	1,028,292,205	1,715,677,609	768,757,481	65	75

administration & planning	General administration & planning						
Curative health care services	SP2. 1 :Curative health care services	353,401,785	13,600,962	108,785,560	7,490,115	31	55
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	11,745,297	1,360,000	8	1
Sub Total		3,137,161,645	1,160,822,661	1,836,208,466	777,607,596	59	67

Recurrent Budget Performance

The department recorded a recurrent expenditure of KShs 1,792,849,749 against a budget of KShs 4,297,984,306, which translated to an absorption rate of 57 percent. The highest expenditure within the recurrent budget was for salaries and wages, amounting to KShs 1,436,718,521 followed by Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies) at KShs150,246,621. The lowest expenditure was membership fees at KShs 72,000

Table 47: Health Department; Third Quarter Cummulative Recurrent Expenditure

Economic Item & Title	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures as at 31 st March, 2026	Absorption Rate (%)
Salaries & Wages	2,502,049,461	1,436,718,521	57
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	150,461,449	49
Community Health strategy	108,853,133	73,326,220	67
Rural Health Facilities Financing	31,461,990	29,016,215	92
Electricity	23,061,804	23,061,729	100
Public Health	18,000,000	17,870,058	99
Recurrent Financing of Healthcare	17,520,000	17,520,000	100
Refined Fuels & Lubricants	11,000,000	9,042,606	82
Promotion of county health laboratory services	10,000,000	7,931,497	79
County Ambulance Services/Maintenance	11,000,000	7,622,876	69
Maintenance of Plant, Machinery and Equipment	10,000,000	7,083,520	71
Reproductive Health-Family planning	5,750,000	5,289,280	92
Community Medical Support and Outreach	5,000,000	4,986,670	100
Universal Health Care-Launch of Mutula Care	5,000,000	4,886,610	98
Publishing & printing Services	6,000,000	4,585,340	76
Primary health care	9,233,472	3,775,408	41
Maintenance Expenses-Motor Vehicles	10,000,000	3,754,034	38
Daily Subsistence Allowance	3,600,000	3,137,360	87
Psychosocial counselling and Well being	3,000,000	2,799,060	93
Catering Services(Receptions, Accommodation, drinks	3,000,000	2,616,219	87
General office Supplies-stationery	2,000,000	1,984,196	99
HIV/TB Programme	2,000,000	1,911,540	96
County supportive supervision, Commodity Audit	2,000,000	1,871,265	94
Development of AWP	2,000,000	1,838,500	92
Travel Costs	2,100,000	1,637,734	78

Economic Item & Title	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)
Post basic training	2,200,000	1,520,831	69
Health research and data management	2,000,000	1,428,570	71
Medical Bills	2,500,000	1,120,450	45
Planning, budgeting ,Monitoring and evaluation	2,000,000	1,105,200	55
Maintenance-Buildings-Non Residential	2,000,000	1,018,821	51
Promotion of network of care services	1,000,000	1,000,000	100
Health Promotion and Awareness	1,000,000	999,400	100
Seminars,training and conferences	1,500,000	994,600	66
Purchase of Office Computers, printers & photocopiers	800,000	499,968	62
Annual performance review	1,000,000	397,506	40
Supplies and accessories for Computers	750,000	363,834	49
Maintenance of Computers, Software	500,000	322,500	65
Sanitary and Cleaning Materials/Equipment	800,000	258,480	32
Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	163,000	82
Internet Connections	500,000	138,000	28
Water and Sewerage	250,000	77,400	31
Membership fees	250,000	72,000	29
Courier & Postal Services	50,000	-	0
Advertising, Awareness & Publicity Campaigns	300,000	-	0
Purchase of Bedding and Linen	1,000,000	-	0
Medical bills and surgical implants	1,024,932	-	0
Medical bills and surgical implants	272,776	-	0
Medical bills and surgical implants	66,302	-	0
Medical bills and surgical implants	133,000	-	0
Medical bills and surgical implants	543,595	-	0
Medical bills and surgical implants	391,180	-	0
Specialized implants	500,000	-	0
	3,137,161,645	1,836,208,466	59

Development Budget Performance

The development expenditure was KShs 771,596,426 against a budget of KShs 1,160,822,661 resulting to 66 percent absorption rate. The Essential medicines and medical supplies-AIA recorded the highest expenditure of KShs 214,687,500 while facility infrastructure improvement including Makueni mortuary, Sultan-hamud hospital, theatre for Kibwezi and others recorded the lowest expenditure of KShs 19,590.

Table 48: Department of Health Services Development Expenditure and Project Status

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
1	Essential medicines and medical supplies-AIA	HQ	250,000,000	214,687,500	86	Ongoing
3	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	HQ	182,388,000	156,625,695	86	Ongoing
2	SHIF/SHA Reimbursements	HQ	167,612,000	143,936,805	86	Ongoing
4	Mutula Care-Registration of Vulnerable and the needy @ KShs 3 Million Per Ward	All Wards	90,000,000	86,827,000	96	Ongoing
5	Conditional Allocation for Community Health Promoters (CHPs) Project	HQ	113,700,000	84,750,000	75	Ongoing
6	Conditional Grant - for COVID 19 Emergency response -	HQ	16,547,338	16,547,337	100	Ongoing
7	Completion & equipping of Mbooni isolation ward	Mbooni	17,401,436	13,033,931	75	Ongoing
8	DANIDA – Matching grant for level 2 and 3 facilities	HQ	12,636,000	12,636,000	100	Complete
9	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
10	Purchase of medical Equipment	County wide	7,142,330	5,028,826	70	Ongoing
11	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and ICU expansion	HQ	4,380,529	4,380,529	100	Ongoing
12	Infrastructure improvement for Health Facilities-AIA	HQ	3,333,117	3,333,117	100	Complete
13	Kathonzweni Health Centre -Construction and Equipping of Laboratory	Kathonzweni	2,112,185	1,963,955	93	Complete
14	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	Nguumo	2,707,175	1,772,436	65	Complete
15	Kathulumbi - Equipping	Kalawa	1,978,762	1,696,000	86	Complete
16	Recruitment of casual staff (4 nurses) in health facilities within the Ward	Makindu	3,000,000	1,500,000	50	Ongoing
17	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	Kiimakiu/Kalanzoni	1,477,500	1,477,500	100	Complete
18	Kasunguni Dispensary-fencing and construction of an incinerator	Kee	1,398,900	1,398,480	100	Complete

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
19	Mwanyani Model Health Centre - Construction of new staff quarters.	Emali/Mulala	2,903,747	1,303,173	45	Ongoing
20	Primary Health Care	Emali/Mulala	1,000,000	1,000,000	100	Ongoing
21	Muua Dispensary -Equipping of a laboratory.	Kasikeu	1,000,000	984,983	98	Complete
22	Mwaani Dispensary – construction of galley	Ilima	961,125	944,721	98	Complete
23	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	Kisau/Kiteta	3,000,000	852,174	28	Ongoing
24	Hospital Bills and implants	Makindu	3,000,000	792,500	26	Ongoing
25	Contracted Hospital Staff	Kikumbulyu North	720,000	720,000	100	Ongoing
26	Surgical implants and employment of a nurse and a nutritionist	Nzaui/Kilili/ Kalamba	1,920,000	720,000	38	Ongoing
27	Relief Fund -Hospital waiving of bills to the needy hospitalized	Kilungu	1,000,000	662,850	66	Ongoing
28	Thithi Dispensary	Nguu/Masumba	869,470	651,514	75	Complete
29	hospitals bills and implants	Nguumo	1,602,340	534,577	33	Ongoing
30	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	Kikumbulyu South	360,000	360,000	100	Complete
31	Implants and hospital bills	Kikumbulyu South	960,051	345,340	36	Ongoing
32	Nutrition Programme - matching grant	HQ	3,229,494	176,012	5	Ongoing
33	Medical Bills	Emali/Mulala	776,556	160,750	21	Ongoing
34	Construction of Kivani staff quarters	Kee	1,023,990	147,492	14	Complete
35	Medical Bills	Nguu/Masumba	392,353	144,735	37	Ongoing
36	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	Kithungo Kitundu	191,075	120,000	63	Complete
37	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	Kikumbulyu South	500,000	120,000	24	Ongoing
38	Paying of medical Bills for patients in the ward	Kasikeu	417,934	117,216	28	Ongoing
39	Medical bills	Thange	131,445	112,470	86	Ongoing
40	Health implants to ward	Kikumbulyu North	896,710	71,790	8	Ongoing
41	Medical Bills	Masongaleni	473,447	70,152	15	Ongoing
42	Matiliku X-Ray and extension of the outpatient block	Nzaui/Kilili/ Kalamba	119,450	60,000	50	Complete

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
43	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.	Kiimakiu/Kalanzoni	70,240	59,970	85	Complete
44	Medical bills	Mtito Andei	480,330	55,620	12	Ongoing
45	Medical Bills and Implants	Kitise/Kithuki	221,406	42,508	19	Ongoing
46	Medical Bills	Kitise/Kithuki	650,000	35,777	6	Ongoing
54	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	HQ	31,119	19,590	63	Complete
47	Mutungu Health centre - Medical Bills for the needy cases and PWDs	Kilungu	14,132	-	0	Complete
48	Feasibility and operationalization of Model Health Centers	HQ	16,850	-	0	Complete
49	Masumba Dispensary -Rehabilitation & renovation works	Nguu/Masumba	20,000	-	0	Complete
50	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	Ukia	21,704	-	0	Complete
51	Yikivuthi Dispensary -Tiling and Fencing	Masongaleni	22,500	-	0	Complete
52	Completion & equipping of Mbooni isolation ward	Mbooni	24,000	-	0	Complete
53	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	Mukaa	29,542	-	0	Complete
55	Upgrading of Mavindini Health center	Mavindini	34,681	-	0	Complete
56	Kyambeke Health Centre – upgrading of the facility	Ilima	118,868	-	0	Complete
57	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
58	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
59	Purchase of medical Equipment	County wide	1,159,977	-	0	Complete
60	Yikivuthi Dispensary -Tiling and Fencing	Masongaleni	1,477,500	-	0	Complete
61	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	Complete
62	Upgrading of Mbuvo Health Centre to model health centre	Kathonzweni	1,922,493	-	0	Complete
63	Kyaani Health Center -Construction of Maternity Ward	Thange	2,000,000	-	0	Complete

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
64	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	Complete
65	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	Mukaa	2,500,000	-	0	Complete
66	Kyaani Dispensary - construction of Maternity wing	Thange	2,955,000	-	0	Complete
67	Surgical Implants	Nzaui/Kilili/ Kalamba	240,200	-	0	Ongoing
68	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	Kilungu	2,000,000	-	0	Ongoing
69	Syumile health centre -renovations	Nguumo	2,500,000	-	0	Ongoing
70	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta pit, ash pit and construction of toilet 3 door with urinal	Ukia	3,000,000	-	0	Ongoing
71	Hospital bills and implants	Makindu	1,450,720	-	0	Ongoing
72	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	Kalawa	1,500,000	-	0	Ongoing
73	Medical Bills	Kikumbulyu North	980,000	-	0	Ongoing
74	Nutrition Programme - matching grant	HQ	2,000,000	-	0	Ongoing
75	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	Ongoing
76	Kaunguni health centre -Renovation and upgrading	Nguumo	2,500,000	-	0	Ongoing
77	Mbenuu health centre - renovation of the facility	Mbitini	4,000,000	-	0	Ongoing
78	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	Mavindini	4,000,000	-	0	Ongoing
79	Support of community health promoters mobility – purchase of bicycles	Masongaleni	500,000	-	0	Ongoing
80	Mobility Of CHPs -Supply of bicycles	Thange	500,000	-	0	Ongoing
81	Mbuvo health centre -Completion and Equipping	Kathonzweni	1,000,000	-	0	Ongoing
82	Purchase of Bicycles for CHVs	Kikumbulyu North	1,000,000	-	0	Ongoing
83	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	Ongoing
84	Power backup for Nziu health centre solar and generator	Wote/Nziu	1,500,000	-	0	Ongoing

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
85	Upgrading and equipping of Kiou Top Dispensary -Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks	Kasikeu	1,500,000	-	0	Ongoing
86	Construction of Maternity unit at Nziu health centre -Construction of the maternity building	Wote/Nziu	2,800,000	-	0	Ongoing
87	Universal health care programme	County wide	4,199,830	-	0	Ongoing
88	Support for CHPs-Purchase of bicycles for the CHPs mobility	Ivingoni/Nza mbani	4,900,000	-	0	Ongoing
89	Kako health center Construction of administration block	Kako/Waia	3,940,000	-	0	Ongoing
90	Medical Bills and Implants	Kee	400,000	-	0	Ongoing
91	Muthungue Dispensary -Electrification Of Muthungue	Thange	500,000	-	0	Ongoing
92	Electrification and construction of a latrine in Manza Dispensary	Kitise/Kithuki	1,000,000	-	0	Ongoing
93	Kathonzweni health centre -Completion and Equipping	Kathonzweni	1,000,000	-	0	Ongoing
94	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	Ongoing
95	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	Kasikeu	1,800,000	-	0	Ongoing
96	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
97	Upgrading and construction of ward at Mukuyuni Sub County Hospital	Ukia	3,246,818	-	0	Ongoing
98	Kalawa Sub County Hospital - Solarization	Kalawa	3,799,488	-	0	Ongoing
99	Construction of male wards and theatre at Mukuyuni sub county hospital	Ukia	3,880,000	-	0	Ongoing
100	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	Ukia	3,920,000	-	0	Ongoing
101	Katulani Dispensary -Construction of outpatient block and latrine	Nguu/Masumba	4,000,000	-	0	Ongoing
102	Upgrading and construction of ward at Mukuyuni Sub County Hospital	Ukia	10,000,000	-	0	Ongoing
103	Medical Bills and Implants	Kee	400,000	-	0	Ongoing
104	Fencing of Mutyambua Health Center	Mbitini	984,486	-	0	Ongoing
105	Fencing Mang'elele -Fencing & installation of gate	Ivingoni/Nza mbani	1,000,000	-	0	Ongoing
106	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou	Kasikeu	500,000	-	0	Ongoing

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
	Top Dispensary					
107	Equipping of Mbuinzau and Kalungu dispensaries laboratory - Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	Kikumbulyu South	1,000,000	-	0	Ongoing
108	Renovation of Nzeveni health centre maternity -Partitioning of rooms, painting , ceiling and toilet construction	Ivingoni/Nza mbani	1,500,000	-	0	Ongoing
109	Kanthuni Dispensary -Renovation of Kanthuni dispensary	Mavindini	1,500,000	-	0	Ongoing
110	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	Kiimakiu/Kal anzoni	400,000	-	0	Ongoing
111	Equipping of Kamuthini dispensary laboratory	Mukaa	1,000,000	-	0	Ongoing
112	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	Kikumbulyu South	438,406	-	0	Not started
113	Mumbuni Health Center	Muvau/Kiku mini	979,389	-	0	Not started
114	Kyanganda Health Facility – construction of staff quarters	Kilungu	985,000	-	0	Not started
115	Nthangu dispensary-Purchase of a land and upgrading to a health center	Ukia	1,000,000	-	0	Not started
116	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization	Emali/Mulala	1,000,000	-	0	Not started
117	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	Emali/Mulala	1,000,000	-	0	Not started
118	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills	Kikumbulyu South	1,000,000	-	0	Not started
119	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
120	Fencing and gate at Mbulutini Dispensary	Nguu/Masum ba	1,000,000	-	0	Not started
121	Upgrading of Kamboo Health Centre - fencing and construction of maternity	Makindu	1,379,000	-	0	Not started
122	Matiliku Sub County Hospital - Extension of Outpatient Block	Nzai/Kilili/ Kalamba	1,500,000	-	0	Not started
123	Rehabilitation of Kitundu Dispensary	Kithungo/Kit undu	1,500,000	-	0	Not started
124	Kithuki Health centre	Kitise/Kithuki	1,584,790	-	0	Not started
125	Construction of Laboratory at Kyambeke health center	Ilima	2,000,000	-	0	Not started

No	Expenditure Item/ Project Name	Ward	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31st March, 2026	Absorption Rate (%)	Project Status
126	Kanyungu Dispensary - Repairs	Kikumbulyu North	2,000,000	-	0	Not started
127	Kikumini Model health center	Muvau/Kikumini	2,074,869	-	0	Not started
128	Kathulumbi- Solarization	Kalawa	2,200,000	-	0	Not started
129	Nziu Health Centre-Installation of solar power	Wote/Nziu	2,500,000	-	0	Not started
130	Construction of maternity block at Matiliku Sub County Hospital	Nzau/Kilili/Kalamba	2,500,000	-	0	Not started
131	Establishment of Level III in Wote	HQ	3,000,000	-	0	Not started
132	Construction of Kathyaka Maternity Block	Kikumbulyu North	3,000,000	-	0	Not started
133	Ngunini Dispensary - construction of a new dispensary and a toilet	Kalawa	3,500,000	-	0	Not started
134	Kisayani Health Centre - construction of an observation room	Kikumbulyu North	4,500,000	-	0	Not started
135	Itumbule Health centre-Maternity block at Itumbule health centre	Kiimakui/Kalanzoni	4,600,000	-	0	Not started
136	Kalawa Sub-county hospital X-ray building -Construction and Equipping of x-ray facility	Kalawa	5,000,000	-	0	Not started
137	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, landscaping and rehabilitation unit	Thange	6,450,000	-	0	Not started
138	MCRH Morgue Fridges - AIA	HQ	20,000,000	-	0	Not started
139	DANIDA- Primary healthcare in devolved context	HQ	23,341,500	-	0	Ongoing
140	Doctor Salary Arrears	HQ	30,568,273	-	0	Ongoing
141	Upgrading of Mutulani Dispensary-	Kee	1,313,911	-	0	Stalled
142	Upgrading of Mutulani dispensary with ash pit, incinerator, laboratory equipping and staff quarters	Kee	1,347,992	-	0	Ongoing
			1,160,822,661	771,596,426	66	

4.9.2. Non-Financial Performance

In curative care services, the average inpatient length of stay was 4.3 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.

In rehabilitative services, physiotherapy visits totalled 21,564 against a target of 25,000, orthopaedic visits at 18,748 versus a target of 21,000, and occupational therapy visits at 11456 compared to a target of 13,700. In health automation 241 facilities were automated compared to the planned target of 17 and 14 health facilities were renovated. Health financing fell short with 45 percent SHIF/SHA coverage against 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 98 percent ART coverage among expectant women living with HIV. Skilled deliveries reached 87 percent against a target of 93 percent and attendance for the 4th ANC visit was at 68 percent, below the target of 73 percent. While all 240 community health units were fully established 1,726 of the targeted 2,200 community dialogue days were conducted.

Table 49: Department of Health Services Non-Finance Performance for The Third Quarter

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
Curative and rehabilitative services	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.2	4.3	(0)	
				Facility death rate	4.4	4.8	(0)	
				Percentage of facilities with sample referral networks	80	78	2	
	Laboratory services	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	90	92	(2)		
	Pharmacy	Health commodity management	Reduced stock out	Number of orders placed	4	3		One order is placed per quarter for health commodities
Rehabilitative	Physiotherapy	Improved	No.	25,000	21,564		These are continuous service	

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
	services		physiotherapy services	physiotherapy visits				delivery programmes, with services provided consistently throughout the period based on patient needs and facility capacity
				No. orthopedic visits	21,000	18748		These are continuous service delivery programmes, with services provided consistently throughout the period based on patient needs and facility capacity
				No. occupational therapy visits	13,700	11456		These are continuous service delivery programmes, with services provided consistently throughout the period based on patient needs and facility capacity
General administration and planning	Health Infrastructure	administration	improved health infrastructure	No. of health facilities renovated	18	14		Renovation of health facilities is ongoing
	Health Automation	ICT	improved service delivery	No. of facilities automated	17	241		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	0	(18,000)	Scheme realigned to align with SHA
			improved health insurance coverage	The proportion of population registered under NHIF/SHA	50	45		The programme is 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		Immunization coverage achieved as per target

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
				of deliveries conducted under-skilled personnel	93	87		SHA requirement have negatively affected skilled deliveries
				of pregnant women attending at least 4 ANC visits	73	68		SHA requirement have negatively affected ANC visits
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	98		Target affected by erratic supply of commodities
				Proportion of children 6-59 months supplemented with Vitamin A	90	92	2	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	Exceeds target due to integrated outreach services and increased awareness.
				of over five outpatient cases patients screened for hypertension	1	1.2	0	Exceeds target due to integrated outreach services and increased awareness.
				of over five outpatient cases screened for	1	1.4	0	Exceeds target due to integrated outreach services and increased awareness.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
				diabetes				
	Mental health	Psychological counseling	Improved physiological health care	No. of residents reached with counseling services	65,000	56887		Target improved through increased sensitization sessions on mental health awareness
No. of one on one structured sessions				7,000	5687		Performed above the Quarter 3 target	
No. of groups therapy services provided				3,300	2798		Performed above the Quarter 3 target	
	Community health strategy	Community health	Improved community health	No. of established community health units	240	242	2	2 new CHUs established
				No. of community dialogue days conducted	2,200	1726		Within target
	HIV/AIDS	HIV/TB	Improved ART take	of expectant women LWHIV who are currently on ART	100	98	(2)	Within target
				of HIV positive clients linked to care	100	100	-	Within target
	TB	TB/HIV	Improved cure rate	TB cure rate	94	94	-	Achieved target due to effective treatment adherence mechanisms
				TB treatment success rate	99	98	(1)	TB treatment success slightly below target; active follow-up of defaulters is ongoing
	Public health	School health	Improved school based	Proportion of schools with	85	87	2	Improved due to partner supported

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
			health awareness	required sanitation & hygiene standards				
				The proportion of school-going children dewormed	60	68	8	Improved due to partner supported
	Health promotion	health promotion	Improved health awareness	The number of world health days commemorated	11	8	(3)	within target
				Number of Radio/TV sessions held	12	13	1	Surpassed target, increased targeted outreaches
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	24,000	21,876		It's 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 centred on the transition to a new national health financing model and the continuous drive toward Universal Health Coverage (UHC).

Emerging issues

- i. **Surge in primary healthcare demand:** There is an unprecedented rise in patient volumes at Level 2 and Level 3 facilities, placing immense pressure on the County Referral Hospital as the primary point of escalation for specialized care.
- ii. **Digital transformation strain:** The mandatory integration of the Integrated Health Information Management System (IHIMS) and advanced financial platforms requires continuous staff upskilling and technical stabilization to prevent data silos.
- iii. **Transition to SHA/SHIF:** The shift in the national insurance provider has altered patient seeking-behavior and necessitated new administrative workflows for claims processing at the facility level.

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 .
- v. Underperformance of own-source revenue from health facilities in certain revenue streams due to delayed disbursement from SHA/SHIF.

Recommendations

- i. Strengthen cash flow planning and prioritize expenditures to ensure 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 nine months of FY 2025/26, the department had a total expenditure Kshs 98,337,805 against a budget of KShs 262,379,637 which represented 37 percent absorption rate. The recurrent expenditure amounted to Kshs 86,258,318 against a budget of Kshs 153,169,472 representing 56 percent while development expenditure amounted to Kshs 12,079,487 against Kshs 109,210,164 representing 11 percent.

Table 50: Trade Department, Third Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Salaries	58,990,000	34,410,833	58	67,763,862	39,528,920	58
O&M	81,497,215	41,525,900	51	85,405,610	46,729,398	55
Recurrent	140,487,215	75,936,733	54	153,169,472	86,258,318	56
Development	39,719,271	2,465,099	6	109,210,164	12,079,487	11
Total	180,206,486	78,401,832	44	262,379,637	98,337,805	37

The total expenditure comprised of 40 percent personnel emoluments, 48 percent operation and maintenance and 12 percent development.

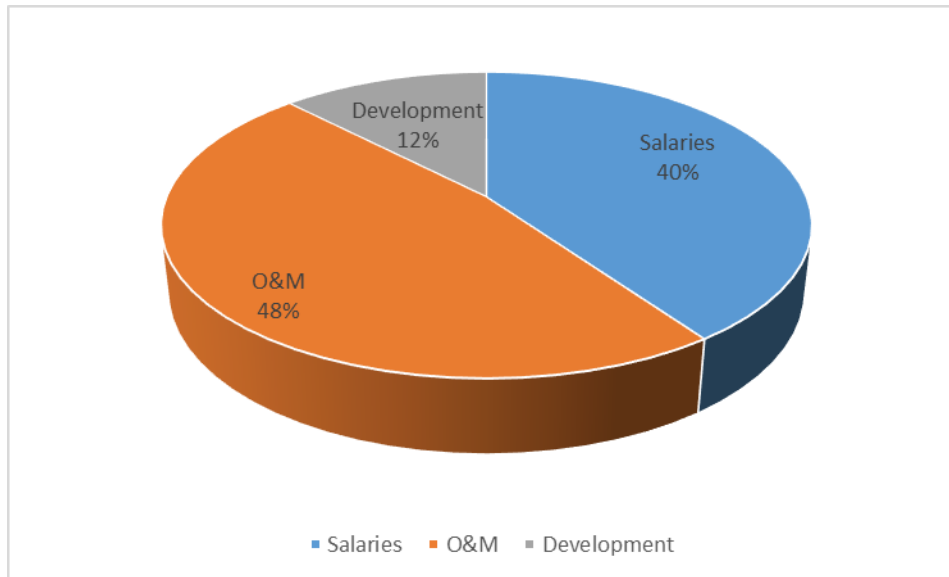


Figure 12: Expenditure Percentage per Economic Classification

Expenditure by programme and sub programme

The General administration and planning programme recorded the highest expenditure at KSh 72,497,992, reflecting a 54 percent absorption rate. This was followed by trade development and promotion, which spent KSh 5,819,799, representing 14 percent absorption rate. Culture, art and music promotion ranked third, with total expenditure of KSh 5,819,799, but with a significantly higher absorption rate of 61 percent.

Table 51: Trade Department, Expenditure by Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31 st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	SP1. 1 General administration & planning	134,582,981	-	72,497,992	-	54	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	101,559,983	5,886,438	9,514,607	84	9
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	2,585,300	-	-	0	0
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634	2,564,880	2,054,088	2,564,880	58	100
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,074,626	2,500,000	5,819,799	-	82	0
	Sub Total	153,169,472	109,210,164	86,258,318	12,079,487	56	11

Recurrent Budget Performance

The highest expenditure was recorded under the salaries and wages with a total expenditure, KShs 39,528,920, followed by Promotion of public sanitation, which accounted for KShs 21,740,005 while market Governance had the lowest expenditure of KShs 3,125,403.

Table 52; Trade Department, Recurrent Expenditure for the Third Quarter

S/No	Expenditure item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures as at 31 st March 2026	Absorption Rate (%)
1	Salaries & Wages	67,763,862	39,528,920	58
2	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	47,376,885	21,740,005	46
3	Market Governance	3,178,321	3,125,403	98
4	Nunguni Business Centre (Technical supervision, PMC and M&E)	5,350,000	2,727,250	51
5	Maintenance Expenses-Motor Vehicles	2,364,033	2,131,121	90
6	Makueni County Choir	2,000,000	1,999,991	100
7	Fuels, Oils & Lubricants	3,235,000	1,980,000	61
8	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	1,810,626	1,590,500	88

S/No	Expenditure item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures as at 31 st March 2026	Absorption Rate (%)
9	Marketing of County products(Promotion)	1,484,375	1,484,375	100
10	Tourism Promotion development programme	2,511,793	1,395,580	56
11	Exhibitions and Trade fairs	1,317,016	1,317,016	100
12	Daily Subsistence Allowance	1,952,100	1,293,835	66
13	Arts,Music and Culture Promotion and Development	1,889,000	1,206,000	64
14	Consumer Protection programme	1,500,000	1,154,360	77
15	Hospitality-Catering Services	1,827,360	1,082,159	59
16	Domestic Travel Costs	1,323,620	639,620	48
17	Training Expenses	687,641	546,237	79
18	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	500,000	349,800	70
19	Telephone, Telex, Fascimile and Mobile Phone Services	791,000	227,000	29
20	Financial reporting and management- quarterly, annual	300,000	213,400	71
21	Planning, Budget and Indicator Tracking	300,000	143,000	48
22	E Marketing Portal	400,360	122,300	31
23	Office & General Supplies-stationery	700,000	100,000	14
24	Publishing & printing Services	200,000	78,966	39
25	Water and Sewarage	106,480	56,480	53
26	Makueni Recording Studios	415,000	15,000	4
27	Subscription to professional bodies	100,000	10,000	10
28	Utilites- Electricity	700,000	-	0
29	Foreign Travel Costs	200,000	-	0
30	Foreign Daily subsistence allowance	250,000	-	0
31	Advertising & Publicity	200,000	-	0
32	Office & General Supplies- Sanitary,furniture	400,000	-	0
33	Maintenance of other assets - Markets, tourism centres	35,000	-	0
	Total	153,169,472	86,258,318	

Development Budget Performance

Table 53; Development Expenditure Per vote

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Contractual amount	Total Expenditure at 31 st March 2026 of FY 2025/26 (Kshs.)	Absorption Rate (%)	Project Status
1	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu,Kambu,Kikima,,Kibwezi)	4,732,487		4,705,734	99	Complete
2	HQ	Tourism infrastructure improvement	2,564,880		2,564,880	100	Complete
3	HQ	Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	2,024,007		1,979,989	98	Complete
4	HQ	Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,585,300		1,104,693	70	Complete
5	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu,Kambu,Kikima,,Kibwezi)	74,650,000		806,732	1	Ongoing
6	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	1,904,054		356,000	19	Complete
7	HQ	ESP Markets	878,500		150,800	17	Complete
8	Kithungo Kitundu	Kithungo Kitundu - Construction of sanitation block at Kitundu market and Kilyungi Market	144,585		125,000	86	Complete
9	Mukaa	Mukaa - Uvete market shed (Construction of worktops, compartments)	109,824		89,660	82	Complete
10	Nguumo	Nguumo - Uvileni market toilet	400,588		50,000	12	Complete
11	Kiimakiu/Kalanzoni	Kiimakiu/Kalanzoni - Construction of public toilet at Ngiini Playground	53,859		28,000	52	Complete
12	Kee	Kee - Construction of Kola Sanitation block (shelved) and water storage	79,945		28,000	35	Complete
13	Kathonzweni	Kathonzweni - Construction of a public toilet at Kavumbu Market	25,580		20,000	78	Complete
14	Thange	Thange - Construction of toilets at Kyaani and Ngokolani	500,000		20,000	4	Complete

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Contractual amount	Total Expenditure at 31 st March 2026 of FY 2025/26 (Kshs.)	Absorption Rate (%)	Project Status
15	KiimaKiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Ulu public toilet	55,019		20,000	36	Complete
16	Mavindini	Mavindini - Construction of a Public Toilet at Yemulwa Market	700,000		20,000	3	Complete
17	Kiimakui/Kalanzoni	Kiimakui/Kalanzoni - Construction of a public toilet at Marwa Market	52,929		10,000	19	Complete
18	Emali/Mulala	Emali wholesale market(KDSP Project)	201,241		-	0	Complete
19	Kithungo Kitundu	Kithungo/Kitundu - Construction of Yang'ang'a public toilet	750,000		-	0	Not Started
20	HQ	MSMEs Development programme (Parasol, Apron/dustcoats, tables)	1,000,000		-	0	Complete
21	HQ	Cottage/Jua kali industry development (2 per sub county)	1,000,000		-	0	Ongoing
22	Kathonzweni	Construction of Kathwonzeni Market Toilet	1,000,000		-	0	Ongoing
23	Mukaa	Mukaa - Construction of Maiani Market Shade	3,500,000		-	0	Ongoing
24	HQ	County signage and branding	1,000,000		-	0	Not Started
25	HQ	Cultural sites and infrastructure improvement	1,000,000		-	0	Ongoing
26	HQ	Cultural sites infrastructure improvement	1,000,000		-	0	Not Started
27	Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market	1,000,000		-	0	Not Started
28	Mukaa	Mukaa - Construction of sanitation block at Kilome market	78,827		-	0	Complete
29	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000		-	0	Not Started
30	KiimaKiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Public toilet at Kwa DC	50,031		-	0	Complete
31	KiimaKiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Mavivye public toilet	52,752		-	0	Complete

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget (1) Estimates	Contractual amount	Total Expenditure at 31 st March 2026 of FY 2025/26 (Kshs.)	Absorption Rate (%)	Project Status
32	KiimaKiu/Kalanzoni	KiimaKiu/Kalanzoni - Construction of Kiu market public toilet	52,661		-	0	Complete
33	Masongaleni	Masongaleni - Construction of a three door latrine at Utini Market	34,778		-	0	Complete
34	Kalawa	Kalawa - Kinze Market toilet	500,000		-	0	Complete
35	Kalawa	Kalawa - Syotuvai market toilet	28,319		-	0	Complete
36	Emali/Mulala	Emali/Mulala - Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	2,000,000		-	0	Ongoing
37	Kasikeu stockyard Public toilet	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	750,000		-	0	Ongoing
38	Kasikeu	Kasikeu - Kima Public Toilet -Construction of Kima Market Public toilet	750,000		-	0	Ongoing
39	Tulimani	Tulimani - Cultural site development Mbanya GFBC	500,000		-	0	Not Started
40	Thange	Thange - Construction of public toilet at Utithi Market	500,000		-	0	Complete
41	Thange	Thange - Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	1,000,000		-	0	Not Started
		Total	109,210,164		12,079,487	11	

4.10.2. Non-financial performance for the period

During the nine-month period, 10 MSMEs were capacity built and three stakeholders' forums held to support trade development. There were infrastructure improvements: the construction of two public toilets, two market sheds and renovation of two trade facilities. Consumer protection was enhanced through the verification of 2,250 weighing and measuring equipment. Two trade fairs and exhibitions were held to promote market access, while four skip bins were installed to improve waste management. These efforts generated revenue of Kshs 560,000 and linked 34 producers to markets.

During the reporting period, tourism and cultural development efforts were strengthened through the promotion of five tourism sites and five tourism circuits to boost visitor attraction and destination visibility. In addition, 10 stakeholders were engaged to enhance collaboration in the tourism sector. Five cultural festivals and exhibitions, along with five cultural events, were held to promote heritage and talent. A total of 135 artists were supported in the creative industries, and one cultural center developed to strengthen sector infrastructure.

Table 54; Trade Department, Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s) FY 2025-26	Actual Performance as of 31st March 2026	Variance
Trade Development and Promotion	Trade Development and Promotion	Trade	Business resilience	No. of MSMEs trained	180	10	170
			Market Linkages	No. of trade fairs & exhibitions held/participated	4	2	2
			Promotion of conducive trading environment	No. of public toilets constructed	8	2	6
				No. of stakeholders' fora held	4	3	1
				No. of trade infrastructure renovated	4	2	2
				construction of new market sheds	2	2	-
				No. of skip bins installed for solid waste collection in designated areas.	4	4	-
			Enhanced consumer protection	No. of weighing and measuring equipment verified	3000	2250	1,200
				No. of weighing and measuring equipment inspected	1,700	0	-
				Amount of revenue generated	800,000	560,000	240,000
Industrial development	Industrial development	Trade	Increased income	No. of products developed	5	0	-
				No. of innovations supported	10	0	(10)
				No. of Cottage industries promoted	2	0	(1)
Marketing and market linkages	Marketing and market linkages	Trade	Market Linkages	No. of producers linked to market	30	34	4
				No. of trade fairs and exhibitions held	4	3	(1)
Tourism development and promotion		Tourism	Increased earnings from tourism and culture	No. of tourism site promoted	2	5	3
				No. of circuits promoted	1	5	4
				No. of stakeholders engaged	25	10	(15)
Conservation, Preservation and Promotion of Arts, Culture and Heritage		Culture	Increased earnings from tourism and culture	No. of cultural festivals and exhibitions held	7	5	2
				No. of artists promoted and supported in the cultural and creative industries	185	135	(50)
				No. of cultural infrastructure facilities improved/ rehabilitee/ constructed - centers	1	1	0

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s) FY 2025- 26	Actual Performance as of 31st March 2026	Variance
				No. of culture events held	5	5	0

4.10.3. Challenges, Lessons Learnt and Recommendations

Challenges

- i. Payment processing delays impeded the timely execution of planned programs.
- ii. Staffing constraints, particularly the shortage of weights and measures officers, undermined service delivery.
- iii. Financial limitations curtailed the reach and impact of training and capacity-building interventions.
- iv. Competing departmental priorities exerted additional pressure on already constrained resources.
- v. Delays by contractors and insufficient funding slowed project implementation, adversely affecting the quality and upkeep of sanitation facilities

Lessons learnt

- i. Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- ii. Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of capacity building initiatives.
- iii. Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

Recommendations

- i. Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program and project activities.
- ii. Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- iii. Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- iv. 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

During the period under review, total expenditure amounted to Kshs. 291,686,073 against a budget of Kshs. 965,446,644, representing an overall absorption rate of 30 percent. This is an increased of 7 percent from 23 percent in the same period last year. The absorption rates for recurrent and development expenditures stood at 54 percent and 26 percent respectively.

Table 55; Transport Department; Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Recurrent Expenditure						
Operations	21,772,639	16,129,764	74	35,475,000	21,136,637	60
Maintenance	25,392,000	11,229,153	44	34,766,812	16,579,190	48
Sub Total	47,164,639	27,358,917	58	70,241,812	37,715,827	54
Personnel	82,719,715	48,253,167	58	86,855,701	47,617,712	55
Total Recurrent	129,884,354	75,612,084	58	157,097,513	85,333,539	54
Development Expenditure						
Capital Expenditure	970,352,483	173,396,166	18	808,349,131	206,352,534	26
Total Budget	1,100,236,837	249,008,250	23	965,446,644	291,686,073	30

The total expenditure incurred during the period was 16 percent on personnel emolument, 71 percent on development activities and 13 percent on operations and maintenance.

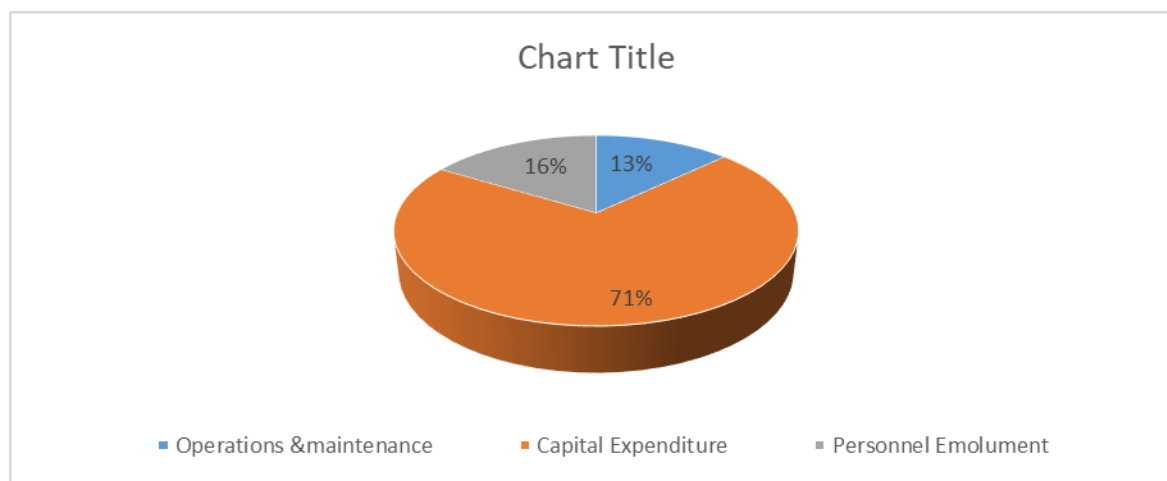


Figure 13: Department of Infrastructure Expenditure by Economic Classification

Expenditure by programme and sub programme

Road transport development programme had the highest expenditure of Ksh. 165,356,952 followed by General administration and planning programme with expenditure of Ksh. 67,042,800. Energy infrastructure development had expenditure of Ksh. 57,757,421 while the least expenditure of Ksh1,528,900 was realized in infrastructure development.

Table 56;Expenditure By Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 supplementary Budget(1) Estimates		Actual Expenditure as at 31st March 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development

Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	104,112,513.00		67,042,800	-	64	0
Road Transport	SP2.1 : Road transport	27,945,000.00	725,411,181.50	3,482,902	161,874,050	12	22
Infrastructure development	SP3.3: Infrastructure development	1,945,000.00	1,000,000.00	933,000.00	595,900	48	60
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000.00	81,937,948.55	13,874,837	43,882,584	60	54
Total		157,097,513	808,349,130	85,333,539	206,352,534	54	26

Recurrent Budget Performance

Analysis of the recurrent expenditure shows that KShs. 47,617,712 was spent on personnel emoluments and KShs 37,715,827 was spent on operations and maintenance. The highest O&M expenditure was on electricity at KShs. 11,880,537 followed by Maintenance expenses- plant & equipment at KShs 9,552,141.

Table 57: Summary of Budget and Expenditures

No.	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)
1	Salaries & Wages	86,855,701	47,617,712	50
2	Utilities- Electricity	20,000,000	11,880,537	59
3	Maintenance Expenses-Plant & Equipment	22,000,000	9,552,141	43
4	Fuels, Oils & Lubricants	3,500,000	1,750,000	50
5	Maintenance Expenses-Motor Vehicles	4,000,000	1,699,077	42
6	Road Maintenance and Construction Unit	1,500,000	1,260,000	84
7	Training Expenses	1,300,000	1,040,127	80
8	Daily Subsistence Allowance	1,000,000	1,000,000	100
9	Partnership engagement-Matching fund	1,000,000	974,400	97
10	Catering Services(Receptions, Accommodation, drinks	1,500,000	1,027,960	69
11	Continuous professional development (CPD) workshops, conventions and conferences	900,000	880,000	98
12	Office & General Supplies-stationery	1,000,000	821,493	82
13	Energy Promotion	1,000,000	679,760	68
14	Departmental performance review	600,000	589,350	98
15	Domestic Travel Costs	500,000	487,060	97
16	Public transport management	500,000	471,300	94
17	Development of Annual Energy inventory survey	400,000	400,000	100
18	Budget Implementation Committee	400,000	372,700	93
19	Development and operationalization of policies	400,000	368,000	92

No.	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)
20	Planning, budget indicator training	500,000	329,960	66
21	Annual vehicle inspection	400,000	322,172	81
22	Financial Reporting	400,000	267,400	67
23	scooping, design ,supervision of electrical works of county facilities and energy projects	300,000	264,540	88
24	Design and documentation of building projects and other civil works	250,000	250,000	100
25	County transport and safety committee	250,000	250,000	100
26	Design & supervision of roads	250,000	201,750	81
27	Publishing & printing Services	250,000	150,000	60
28	Annual roads inventory and condition survey	400,000	138,100	35
29	Development of county buildings inventory and condition survey	400,000	133,000	33
30	office & General Supplies-Computer Accessories	800,000	125,000	16
31	Advertising, Publicity Campaigns & Awareness	50,000	20,000	40
32	Membership fees, Dues & Subscriptions to Professional Bodies	300,000	7,000	2
33	Telephone,Telex,Facsimile & mobile phone services	200,000	3,000	2
34	Casuals and other contracted services	105,000	-	0
35	Communication-Internet Connection	25,000	-	0
36	Communication-Courier & Postal Services	20,000	-	0
37	Subscription to Newspapers, Magazines & Periodicals	25,000	-	0
38	Hire of Equipment, Plant & Machinery	1,000,000	-	0
39	Hire of vehicles	500,000	-	0
40	Office & General Supplies-Sanitary	100,000	-	0
41	Contracted professional services	100,000	-	0
42	Maintenance of Office Furniture	66,812	-	0
43	Maintenance-Buildings- Non Residential	1,000,000	-	0
44	Material testing and quality control	250,000	-	0
45	Purchase of Office Furniture	300,000	-	0
46	Purchase of Computers/laptops/cameras/printers	500,000	-	0
	Total	157,097,513	85,333,539	54

Development Expenditure performance

The development expenditure was Kshs. 206,352,354 against a budget of Kshs. 808,349,430 representing absorption rate of 26 percent. The highest expenditure of Kshs 58,267,507 was spent on Roads maintenance fuel levy while the

second highest expenditure of Kshs. 29,036,770 was spent on rural electrification programme. The analysis of the expenditure is provided in the table below.

Table 58: Transport Department Development Expenditure and Project status

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
1	Hq	Roads Maintenance Fuel Levy	355,582,206	58,267,507	16	Ongoing
2	Transport	Rural Electrification Programme - REREC Matching grant	30,000,000	29,036,770	97	Complete
3	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	9,647,580	96	Ongoing
4	Mbitini	Mbitini - Mbulutini drift- Construction of a drift	7,650,000	7,650,000	100	Complete
5	HQ	Maintenance of street/flood lights- Climate action	10,000,000	5,558,741	56	Ongoing
6	Muvau/Kikumini	Roads Maintenance -MTF	5,500,000	5,245,200	95	Complete
7	Wote/Nzi u	Wote/Nzi u - Construction of Kyambui Drift	5,000,000	5,000,000	100	Complete
8	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road -Installation of drift - RMLF	5,500,000	4,676,250	85	Ongoing
9	HQ	Maintenance of Electric Fence	6,000,000	4,674,918	78	Ongoing
10	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	Complete
11	Wote/Nzi uC	Construction of Kyambui drift - Construction of a drift - RMLF	5,000,000	3,950,995	79	Ongoing
12	MukaaM	murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	3,998,890	3,793,507	95	Complete
13	Tuliman	Ndiangu-Malaa- Kanoto Ndoo,Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	3,953,500	3,698,952	94	Complete
14	Kilungu	KilunguRoad improvement – fuel/Machine hire	3,757,610	3,682,610	98	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
15	Mavindin	Mavindini Road improvements (Hire of machinery)	3,307,315	3,305,415	100	Complete
16	Mbitini	Construction of Mbulutini Ndauni drift	4,900,000	3,261,279	67	Ongoing
17	Mtito Andei	Installation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000	3,000,000	100	Complete
18	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming	4,000,000	2,986,160	75	Ongoing
19	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000	2,855,735	95	Complete
20	Kitise/Kitihuk	Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwanja)	2,997,634	2,679,680	89	Complete
21	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	2,316,192	77	Ongoing
22	Tulimani	Roads Maintenance -Fuel County Machines to open new roads as well as maintaining the existing ones	4,000,000	2,187,840	55	Ongoing
23	Kathonzweni	Machine hire for opening of roads across the ward	2,300,000	2,182,846	95	Complete
24	Kee	Solar market lighting	2,100,000	1,912,119	91	Ongoing
25	Kikubulu North	Kisayani street light	1,970,000	1,891,975	96	Ongoing
26	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	4,000,000	1,868,684	47	Ongoing
27	Mbooni	Kikima town and Markets improvement programme	2,000,000	1,756,899	88	Ongoing
28	Ilima	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,421,746	1,421,746	100	Complete
29	Mavindini	Road maintenance across ward	3,300,000	1,320,000	40	Ongoing
30	Kithungo/Kitundu	Roads improvement Programme	2,500,000	1,282,440	51	Ongoing
31	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening	2,850,000	1,243,570	44	Ongoing
32	Kitise/Kithuki	Road Improvement-NYS	2,500,000	1,187,388	47	Ongoing
33	Mbitini	Roads maintenance	1,201,129	1,043,240	87	Ongoing
34	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo	1,038,000	1,038,000	100	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		Nzau,Kavumbu and Kiluluini markets				
35	Kitise/Kituhuki	K Rehabilitation of 4 solar floodlights	1,000,000	1,000,000	100	Complete
36	Transport	Nguu/Masumba Road maintenance programme (grading)	2,000,000	1,000,000	50	Ongoing
37	Mtito Andei	Hire of National Youth Service (NYS) machines.	2,450,000	953,358	39	Ongoing
38	Emali/Mulala	Kwa Kausha Mulala Road Structures - RMLF	1,000,000	945,301	95	Ongoing
39	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	851,711	80	Ongoing
40	Thange	Road Improvement -Road Maintenance across the ward	1,000,000	792,600	79	Ongoing
41	Kikumbuyu South	Clean cooking (gas cylinders)	1,000,000	750,000	75	Ongoing
42	Transport	Clean cooking (gas cylinders) - Matching Grant	1,000,000	750,000	75	Ongoing
43	Nzaui/Kilili/Kalamba	Mbitini - Opening of roads - NYS 1. kithumani-katundu road 2. Barazani- kwa ndolo-kwa mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road	1,500,000	711,166	47	Ongoing
44	Masongaleni	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	650,000	100	Complete
45	MukaaM	Road improvement	1,280,346	650,000	51	Ongoing
46	Nguumo	Fuel for road opening using county machinery	1,000,000	650,000	65	Ongoing
47	Nzaui/Kilili/Kalamba	Road maintenance/spot murruming/sand to public institutions (Fuel Kshs.500,000 for Sand and the rest fuel for county machinery)	1,603,715	600,000	37	Ongoing
48	HQ	Housing Programme	1,000,000	595,900	60	Ongoing
49	Mavindini	Roads maintenance (Fuel)	500,000	420,260	84	Ongoing
50	Kasikeu	Repair and Maintenance of flood lights	400,000	373,211	93	Ongoing
51	Kikumini/Muvau	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF	860,120	266,340	31	Ongoing
52	Kee	Road improvement programme-Fuel	375,500	207,625	55	Ongoing
53	Thange	Electrification of Usalama Market(Matching grant)	200,000	200,000	100	Complete
54	Kithungo/	Routine maintenance of	200,000	200,000	100	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
	Kitundu	Kithungo/Kitundu ward access roads(Hire of graders)				
55	Ukia	Electrification across 10 villages in upper Iuani cluster	240,000	199,920	83	Ongoing
56	Kikumini/Muvau	Road Structures	284,393	193,000	68	Ongoing
57	HQ	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	196,558	185,900	95	Complete
58	Kasikeu	Drainage works Kwa Malenge	200,000	160,000	80	Ongoing
59	Wote/Nzi u	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)	165,951	158,680	96	Ongoing
60	Kasikeu	Road improvement and maintenance	151,088	151,088	100	Complete
61	Kee	Roads improvement programme - Kee Ward - machine hire and fuel	3,000,000	138,060	5	Ongoing
62	Kithungo/Kitundu	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa Iwalkanga Road	219,912	130,000	59	Ongoing
63	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	169,250	128,000	76	Ongoing
64	Kiimakiu/Kalanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	132,868	127,000	96	Complete
65	Kathonzweni	Opening,grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi-Kateiko-Mwisa- Itumbule- Kasayani-Kyemole road(Machine Hire)	105,835	105,000	99	Complete
66	Mtito Andei	Hire of road mantainance equipment	111,807	102,280	91	Ongoing
67	Ivingoni/Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	118,246	100,000	85	Ongoing
68	Kako Waia	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	225,607	100,000	44	Ongoing
69	Kikumbul yu North	Machine hire	212,096	100,000	47	Ongoing
70	Thange	Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and	210,761	100,000	47	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		installation of Culverts				
71	Emali/Mulala	Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni- mungetheele road	196,760	90,000	46	Ongoing
72	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	85,600	85,351	100	Complete
73	Kiimakiu/Kalanzoni	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uiini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga dam- Masaani -Heavy grading - RMLF	2,100,000	81,320	4	Ongoing
74	Wote/Nzi u	Construction of Muaani drift and murraming of Jones to Muaani Girls road	74,813	74,000	99	Complete
75	Ivingoni/Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	93,000	70,000	75	Ongoing
76	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	67,846	67,846	100	Complete
77	Kako Waia	Road improvement programme (Machine hire - MTF)	130,660	64,000	49	Ongoing
78	Kithungo/Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	172,972	60,000	35	Ongoing
79	Masongaleni	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita a, Kasuangove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masakundo.	83,929	60,000	71	Ongoing
80	Masongaleni	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	254,820	60,000	24	Ongoing
81	Nguumo	Opening grading murraming and drainage works of Makutano, kyaani kiiani vololo rd	3,000,000	60,000	2	Ongoing
82	Ukia	Construction of road structures across Ukia sub ward	76,860	60,000	78	Ongoing
83	Kako Waia	Installation of floodlights in Kitongu market-REREC Grant	63,676	58,300	92	Ongoing
84	Thange	Routine maintenance of Thange ward access roads	78,080	57,780	74	Ongoing
85	Transport	Routine maintenance of Kikumbulyu South ward access roads	244,696	53,060	22	Ongoing
86	Kikumbul	Kilungu - Muthethe Road – ABC	122,291	50,000	41	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
	yu South	Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions				
87	Mavindini	Opening and grading of Wito Farm-Mbavini- Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	170,864	50,000	29	Ongoing
88	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	206,055	50,000	24	Ongoing
89	Ivingoni/Nzambani	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	68,472	49,000	72	Ongoing
90	Ivingoni/Nzambani	Opening of Kwa Masaa road1	72,000	46,000	64	Ongoing
91	Kathonzweni	Fuel for routine maintenance of Kathozweni ward access roads	43,014	43,060	100	Complete
92	Kee	Drainage structures on roads	62,564	42,720	68	Ongoing
93	Kikumbulyu North	Kathyaka Flood lights	209,247	42,000	20	Ongoing
94	Nguumo	Installation of a flood light at Kiunduani market	105,816	42,000	40	Ongoing
95	Kikumbulyu North	Kiaoni flood light	79,990	40,000	50	Ongoing
96	Mbitini	Road improvement (MTF)	46,336	40,000	86	Ongoing
97	Ivingoni/Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Ponden-Kwa Jane to Katheini Road	72,631	36,000	50	Ongoing
98	Kilungu	Routine maintenance of roads-Fuel	27,229	27,229	100	Complete
99	Mtito Andei	Hire of road mantainance equipment	24,720	24,720	100	Complete
100	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	88,100	20,000	23	Ongoing
101	Kikumini/Muvau	Ngomeni key wall and murraming	100,000	10,000	10	Ongoing
102	Kikumbulyu south	REREC matching grant (AIC Mbeetwani and surrounding villages)	55,980	7,560	14	Ongoing
103	Kilungu	Kithangathini – Kisyani – nduu Sunday school road – concrete works	78,068	4,620	6	Ongoing
104	Mavindini	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	60,182	1,260	2	Ongoing
105	HQ	Green energy promotion	1,500,000	-	0	Not started
106	Ilima	Construction of Kithioni drift	15,000,000	-	0	Not started
107	Kitise/Kituki	Construction of Londokwe Drift	7,500,000	-	0	Not started
108	Kikumbulyu North	Muangeni drift -Construction of drifts	2,000,000	-	0	Not started
109	Nguu/Ma	Construction of Kitende Drift	14,000,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
	sumba					
110	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift -Opening, grading and structures	9,000,000	-	0	Not started
111	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa mwevyo road opening	2,500,000	-	0	Not started
112	Kilungu	REREC Matching Grant	2,000,000	-	0	Not started
113	Kilungu	Road improvement-NYS/MTF	1,000,000	-	0	Not started
114	Thange	Installation of floodlight at Utithi and Yumbuni	600,000	-	0	Not started
115	Kako/Wai a	Roads improvement Programme- Opening of Kwa Kiurani-Kitongu-Mukio-Kwa Ndung	3,000,000	-	0	Not started
116	Kalawa	Mutembuku Floodlight	500,000	-	0	Not started
117	Kilungu	Opening of Itambani -Kilisa road	500,000	-	0	Not started
118	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000	-	0	Not started
119	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below.	4,890,000	-	0	Not started
120	Mukaa	Road improvement programme	3,000,000	-	0	Not started
121	Thange	Culverts across the Ward	1,920,000	-	0	Not started
122	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	50,855	-	0	Not started
123	Kiimakiu/ Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	12,506	-	0	Not started
124	Thange	Grading and murraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	11,620	-	0	Not started
125	Thange	Grading murraming of utithi-kyumbi – silanga – kwa mailu(fuel for county machinery)	10,371	-	0	Not started
126	Kee	Installation of street lights in markets	16,704	-	0	Not started
127	Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot murraming and spot slabs)	48,602	-	0	Not started
128	Wote/Nzi u	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	105,500	-	0	Not started
129	Kikumbul yu South	opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili	60,024	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		Kavete Wayani Road				
130	Nguu/Masumba	Survey of roads	100,000	-	0	Not started
131	Nguumo	Road improvement (Fuel/Machine Hire)	29,276	-	0	Not started
132	Ukia	Road improvement -light grading	23,504	-	0	Not started
133	Ivingoni/Nzambani	Road improvement(Matulani roads)	14,530	-	0	Not started
134	Wote/Nziyu	Road opening (Ndivuni- Kisemeini-KwaMukosi- Nziu Market) road opening and grading(Machine Hire(11,936	-	0	Not started
135	Mtito Andei	Solar market flood lights at Kyusyani, Mbeetwani, Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	35,678	-	0	Not started
136	Masongaleni	Solar Market Floodlights Kativani, Kavatini, Makutano, Ndauni Markets.	27,132	-	0	Not started
137	Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	18,080	-	0	Not started
138	Ivingoni/Nzambani	County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	93,130	-	0	Not started
139	Ivingoni/Nzambani	Opening of Muthingiini-Nzambani roads	34,244	-	0	Not started
140	Ivingoni/Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	34,675	-	0	Not started
141	Kako/Waia	Road improvement	60,000	-	0	Not started
142	Kako Waia	Routine maintenance of Kako/Waia ward access roads	36,659	-	0	Not started
143	Kasikeu	Machine Hire and Fueling for kasikeu ward access roads	92,413	-	0	Not started
144	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	36,229	-	0	Not started
145	Kathonzweni	Gravelling, Culverts, gabions and drifts at Kathonzweni –Kathamboni spill way	169,967	-	0	Not started
146	Kikumini/Muvau	Opening of access roads - MTF	50,000	-	0	Not started
147	Kilungu	Kitituni – Nyaani Road – construction of gabions	25,477	-	0	Not started
148	Kilungu	Kimandeni Road - construction of Gabions	13,580	-	0	Not started
149	Kithungo/Kitundu	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-	81,783	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		Kalala-Ititu-Ngai Health Centre Road				
150	Kithungo/Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	81,046	-	0	Not started
151	Kitise/Kituhuki	Construction of high mast floodlight at Yinthungu market	30,985	-	0	Not started
152	Masongaleni	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikita a, Kasua ngove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masaku ndogo. 2. Kithiiani Ulilini road. 3. Rhodah Kavusya Miumoni road. 4. Wandei Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	89,708	-	0	Not started
153	Mavindini	Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	47,094	-	0	Not started
154	Mbitini	Installation of highmast floodlight at Mutyambua market	70,138	-	0	Not started
155	Mbitini	Road Improvement (Fuel)	13,839	-	0	Not started
156	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	Not started
157	Mbooni	Opening of New roads	11,124	-	0	Not started
158	Mukaa	Kiongwani-Mwaani- Kitonguni-Uvete Road Murraming, grading, drainage structures	167,739	-	0	Not started
159	Nguu/Masumba	Hire of machinery for Mukaa ward access roads	64,842	-	0	Not started
160	Nguu/Masumba	Roads opening across the ward(Machine Hire-MTF)	100,000	-	0	Not started
161	Nguumo	Opening of the road, Road for water, Grading, culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheu Road	257,722	-	0	Not started
162	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road	93,352	-	0	Not started
163	Nguumo	Grading, murraming and	195,139	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		construction of drainage system in Kiunduani market.				
164	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	85,125	-	0	Not started
165	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	Not started
166	Tulimani	Floodlights at Iiani market, Itetani market, Wanzauni market and Mavindu market	125,618	-	0	Not started
167	Ukia	Grading and Murraming of road across Kilala/Iuani - Fuel	49,166	-	0	Not started
168	Ukia	Installation of road structures across Kilala/Iuani	43,680	-	0	Not started
169	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	10,547	-	0	Not started
170	Wote/Nzi u	Shimo-Kwa Maluna-Kwa Ngulue- Kamunyolo dam (Box culverts and light grading)	1,000,000	-	0	Not started
171	Emali/Mu lala	Emali street lights rehabilitation	60,000	-	0	Not started
172	Ivingoni/ Nzambani	Murraming of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	53,258	-	0	Not started
173	Kee	Machine hire (wet rate)-Grader MTF, Grading of roads	14,700	-	0	Not started
174	Kee	Construction of drainage structures at Kitandi-Muusini-Kakisya- Munyuni-Nguluni Road	39,700	-	0	Not started
175	Makindu	Roads improvement programme(Fuel)	344,920	-	0	Not started
176	Mavindin i	Fuel for Grading of roads using County Machinery	210,772	-	0	Not started
177	Mbitini	Road maintenance – (Fuel)	76,944	-	0	Not started
178	Mbitini	Opening of roads Kithumani – Muamani road	23,461	-	0	Not started
179	Nguu/Ma sumba	Road Improvement, Light Grading	107,891	-	0	Not started
180	Nguu/Ma sumba	Kanyiliilya - ilivini road- installation of culverts	63,580	-	0	Not started
181	Thange	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (zion), Metava	200,000	-	0	Not started
182	Nzaui/Kil ili/Kalam ba	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
183	Emali/Mulala	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures - RMLF	4,000,000	-	0	Not started
184	Emali/Mulala	Mulala primary bridge/welfare culvert	350,000	-	0	Not started
185	Emali/Mulala	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	1,000,000	-	0	Not started
186	Ilima	Opening and grading NYS -(1. Kyenze - mukilitwa - kavata nzou - Nzukini - kwa mwove road. 2. Kavata nzou - Kathongoni road. 3. Kivutini - Katitu road)-RMLF	3,000,000	-	0	Not started
187	Ilima	Mwaani matwiku kyakatoni kyambeke,kwakongo kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas - 2.5M) - RMLF	3,000,000	-	0	Not started
188	Transport	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 started
189	Ilima	Ivingoni/Nzambani - Gravelling from Ndivuni ECDE - Lutheran - subcounty county offices - kwa nthuku- strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -RMLF	3,000,000	-	0	Not started
190	Ivingoni/Nzambani	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling - RMLF	1,500,000	-	0	Not started
191	Transport	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	-	0	Not started
192	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams - RMLF	1,000,000	-	0	Not started
193	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF	1,000,000	-	0	Not started
194	Kalawa	Opening,grading & critical spot murraming of Ngunini-Ngamu road,Unyeeo-Syotuvali road,Kamutonye-Syongungi	3,000,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		road,Ndauni-Katangini road,Kinze road,Nganwa road - RMLF				
195	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 started
196	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 started
197	Kathonzweni	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	-	0	Not started
198	Kathonzweni	Installation of Security Lights at Ikaasu Market	450,000	-	0	Not started
199	Kee	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisa Kimwatho - RMLF	2,500,000	-	0	Not started
200	Kee	Solarisation of Kee Model Health Centre	1,000,000	-	0	Not started
201	Kikumbulu North	Machine hire.	3,500,000	-	0	Not started
202	Kikumbulu North	Installation of culverts in various roads within the ward	4,600,000	-	0	Not started
203	Kikumbulu North	Street lights - Kisayani	1,000,000	-	0	Not started
204	Kikumbulu North	Road opening (Hire of shovel)	1,100,000	-	0	Not started
205	Kikumbulu South	REREC grant -Electrification of households in Upper Kalungu and Kasemeini Clusters	2,000,000	-	0	Not started
206	Kikumbulu 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 started
207	Kikumbulu South	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road - RMLF	1,000,000	-	0	Not started
208	Kikumbulu South	Rehabilitation of Kwa Kalungu-Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu-Kyanginywa - Masalani road - MTF - RMLF	1,000,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
209	Kikumbuyu South	Kwa Moki Culvert(Bethwel) - Construction of a culvert at Kwa Moki - RMLF	500,000	-	0	Not started
210	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road-Construction of a drift at Kithangathini river, Digging of drainage,Full Murraming and compacting,Grading (parts),Concrete Works and Beaconsing - RMLF	3,000,000	-	0	Not started
211	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 started
212	Kilungu	Kilungu - Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting,Concrete works and Beaconsing - RMLF	1,500,000	-	0	Not started
213	Kilungu	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murraming and Compacting,Concrete works and Beaconsing - RMLF	1,000,000	-	0	Not started
214	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -RMLF	1,500,000	-	0	Not started
215	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	Not started
216	Kisau/Kiteta	Construction of Boda Boda Shed at Kwa Ndunda and Ngoni market	1,000,000	-	0	Not started
217	Kisau/Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - thwake road. - NYS	4,000,000	-	0	Not started
218	Kithungo/Kitundu	Bush Clearing and heavy grading of Kithungo-Katamani-Mukuyuni-Katamani-Kithangaini-Katitu road-Widening,grading and drainage structure -RMLF	4,000,000	-	0	Not started
219	Kithungo/Kitundu	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures - RMLF	4,000,000	-	0	Not started
220	Kithungo/Kitundu	Construction of a drift at Kyevutula - RMLF	4,000,000	-	0	Not started
221	Kithungo/Kitundu	Paving of Katunyoni Market to Kwa Yula footpath	400,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
222	Kithungo/Kitundu	Installation of floodlights at Nthengo, Syathani and Kalambya markets	2,100,000	-	0	Not started
223	Kitise/Kithuki	Road opening - Kyuasi - Londokwe and From Muti kati - Kikwasu - Winzeni road	2,000,000	-	0	Not started
224	Kitise/Kithuki	Floodlight at Kasayani Market	350,000	-	0	Not started
225	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	Not started
226	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy –Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani mrkt – Kwa Kitonyi – Mombasa road Ikoyo. 4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katumani – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptised Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiembeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.	4,700,000	-	0	Not started
227	Masongaleni	Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road - RMLF	3,500,000	-	0	Not started
228	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - buthani - Kiuani road --	4,500,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
		Grading, Murraming and Construction of road structures - RMLF				
229	Mbitini	Maintenance of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumani, Mungyani, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines - RMLF	2,200,000	-	0	Not started
230	Mbitini	Grading and murraming, Mutyambua market and kwakomui road	800,000	-	0	Not started
231	Mbooni	Hire of machines - opening of roads - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	1,500,000	-	0	Not started
232	Mbooni	Installation of road structures - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	500,000	-	0	Not started
233	Mtito Ande	Mtito Andei Road opening - Hire of equipment	2,500,000	-	0	Not started
234	Mtito Ande	Mtito Andei - Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	-	0	Not started
235	Mukaa	Road maintenance across the ward	3,000,000	-	0	Not started
236	Mukaa	Hire of County Machinery	1,000,000	-	0	Not started
237	Nguu/Masumba	Road improvement programme opening-NYS/MTF	2,000,000	-	0	Not started
238	Nguumo	Muundani- Kilema- Wayona- Kituamba-Mutantheeu- kwa Mwangu- Tuanga Rd (19Km).- RMLF	3,500,000	-	0	Not started
239	Nguumo	Nguumo - Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed church- Dotcom- kwa Mulwa road (12km) - RMLF	3,000,000	-	0	Not started
240	Nzaui/Kilili/Kalamba	Hire of shovel and grader for road maintenance (Fuel) -Dry rate	4,000,000	-	0	Not started
241	Nzaui/Kilili/Kalamba	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets	1,665,000	-	0	Not started
242	Nzaui/Kilili/Kalamba	Kwa Mbithi drift -Installation of a drift - RMLF	1,200,000	-	0	Not started
243	Nzaui/Kilili	Njau drift - RMLF	500,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
	ili/Kalamba					
244	Nzau/Kilili/Kalamba	kwa kimeu drift - RMLF	500,000	-	0	Not started
245	Nzau/Kilili/Kalamba	Kithoni Drift construction - RMLF	600,000	-	0	Not started
246	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road - RMLF	3,000,000	-	0	Not started
247	Thange	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road - RMLF	3,000,000	-	0	Not started
248	Thange	Kimanga Drift -Construction Of Drift -RMLF	2,000,000	-	0	Not started
249	Thange	Streetlight At Machinery Town and at Kinyambu market	500,000	-	0	Not started
250	Thange	Grading of Kalulu Road	1,000,000	-	0	Not started
251	Thange	Spot Murraming of Kikunduku-Nzouni Road - RMLF	1,000,000	-	0	Not started
252	Tulimani	Roads infrastructure	1,000,000	-	0	Not started
253	Ukia	opening of kyau - Muvani road section	1,500,000	-	0	Not started
254	Ukia	opening of kwa kioko - kwa ndua,mumbuni,,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road	1,000,000	-	0	Not started
255	Ukia	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu	2,500,000	-	0	Not started
256	Ukia	road grading - NYS	1,250,000	-	0	Not started
257	Ukia	Kisimbi-Mutanga road-Kitutu kitile, Kwa Muloka-nthangu ndio, Iuni,Kyuki,Kitile, Nthangathi roads -Road structures and grading(2M grading- NYS and 3M for road structures -RMLF	5,000,000	-	0	Not started
258	Ukia	Road structures (Tengéa, kwa mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)	700,000	-	0	Not started
259	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @100k	300,000	-	0	Not started
260	Ukia	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	-	0	Not started
261	Waia/Kak	Road improvement-Routine	1,000,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption rate (%)	Project status
	o	Maintenance				
262	Waia/Kakoo	Road improvement-Hire of motor grader and shovel	2,500,000	-	0	Not started
263	Waia/Kakoo	Opening of Mithumo- Kaseveni Road -Road opening	2,000,000	-	0	Not started
264	Waia/Kakoo	Kaiti-Uviluni-Mbimbini-Kyaume road opening -Light grading and Road-Runoff harvesting - RMLF	2,000,000	-	0	Not started
265	Wote/Nziuu	Roads maintenance programme	2,000,000	-	0	Not started
266	Wote/Nziuu	Construction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road	3,000,000	-	0	Not started
267	Wote/Nziuu	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road	500,000	-	0	Not started
268	Wote/Nziuu	Construction of two door toilet at Muthyo kikuyuni meeting ground	500,000	-	0	Not started
269	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 started
270	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 started
271	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 started
272	Mavindini	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road - RMLF	1,700,000	-	0	Not started
273	Muvau/Kikumini	Opening and grading of roads - Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Mukeba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani-Kwa kithuka - Kithoni - Soweto - Ndukuma - Kaseve	3,000,000	-	0	Not started
274	Muvau/Kikumini	Opening and grading of roads -Heavy grading of Kiambani - Kaseve - Kwa Mbeleti - Makutano. Opening and grading of Iviani - West Ngosini catholic church - Kwa Kitavi boundary-Mutevu-	3,000,000	-	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditur e as at 31 st March 2026	Absorpti on rate (%)	Project status
		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.				
275	Muvau/Kikumini	Opening and grading of Nyunzu, Matithini, AIC Iani, Nzaai, Kalaani, Nguumo, Kaseve Market Road (MTF)	1,201,928	-	0	Not started
276	Kitise/Kitihuki	construction of Keywalls at Athiani-Kikome road	161,600	-	0	Not started
277	Kitise/Kitihuki	Construction of key walls along Athiani - mwanja - Kikome - Kwa Nyaa road	1,000,000	-	0	Not started
278	Kitise/Kitihuki	Flood light at muangeni Market	350,000	-	0	Not started
279	Makindu	Purchase of a 3phase transformer and connection to 120 homes	2,500,000	-	0	Not started
280	Makindu	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa matatu stages to Unisacco microfinance	1,000,000	-	0	Not started
281	Masongaleni	Installation of culverts in various roads within the ward	700,000	-	0	Not started
282	Kalawa	Inhouse works - Bush clearing and spot murraming	400,890	-	0	Not started
	Transport Total		808,349,130	206,352,534	26	

4.11.2. Non-Financial Performance

During the period, the department strengthened road network connectivity by opening 158.1 kms of new roads, maintaining 461.8 kms, and rehabilitating 46.6 kms. Additionally, seven drifts were constructed, and 13,050 meters of catch water mitre drains were excavated to enhance road drainage. To boost security and extend trading hours in markets, 58 streetlights and six floodlights were installed.

Table 59: 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 March 2025	Variance
General Administration	Administration	Administration	Development and operationalization of policies (energy policy, public works policy and housing policy)	No. of policies approved	1	1	0
Road transport	Road transport	Roads Department	Roads management	KM of roads opened	100	121	-21
				KM of roads maintained	950	1297.5	-347.5
				No. of KM graveled	170	43.1	126.9
				Cubic meter of roads cabropaved	2000	1100	900
			Completed Maintenance of residential and non-residential building	% maintenance of the building	100	50	0.5
			construction of drifts	No. of Drifts constructed	12	9	3
Energy Promotion and Development	Energy Promotion	Market lighting Programme	Installation of street lights	No. of streetlights installed	60	14	46
			Streetlights maintained	No. of streetlights maintained	2000	1100	900
			Installation of high	No. high mast	13	15	-2

			mast flood lights	floodlights installed			
		Rural electrification	Households connected with electricity	No. of HHs and public amenities connected to electricity.	700	0	700
		Green energy adoption	Facilities solarized	No. of facilities solarized	1	1	0

4.11.3. Challenges, Lessons Learnt and Recommendations

Challenges

1. Encroachment of road reserves and other public land especially in urban centers
2. Extensive road networks without adequate finances for maintenance
3. Lack of approved survey maps in most of the areas
4. Political interference / competing stakeholder interests.
5. Weak coordination mechanism with other development partners.
6. Inadequate policy and regulatory frameworks for departmental operation
7. Inflation and high cost of building materials and construction technologies
8. Mushrooming slum developments and informal settlements in urban areas
9. High rate of urbanization leading to pressure on infrastructure and social amenities.
10. High initial cost of energy infrastructure development
11. Vandalism of development infrastructure – roads and energy
12. Inadequate staffing

Recommendations

1. Strengthen policy and regulatory frameworks
2. Enhance resource mobilization and budget allocation
3. Promote climate- smart and resilient Infrastructure
4. Foster cross sector collaboration and community engagement

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

4.12.1. Financial Performance Summary

The total department expenditure for the first nine months of FY 2025/26 was KShs 113,195,436 against budget of KShs 696,398,315 which translated to an absorption rate of 16 percent. The recurrent expenditure amounted to Kshs. 46,195,951 against budget of 87,076,924 representing 53 percent absorption rate while development expenditure was Kshs. 66,999,485 against a budget of Kshs. 609, 321, 391 representing 11 percent absorption rate. The table shows the departmental expenditures per economic classification.

Table 60: Expenditures by Economic Classification

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Salaries	56,904,726	33,194,424	58	60,863,833	30,431,917	50
O&M	26,599,434	13,363,065	50	26,213,091	15,764,034	60
Recurrent	83,504,160	46,557,489	56	87,076,924	46,195,951	53
Development	545,625,496	136,844,064	25	609,321,391	66,999,485	11
Total	629,129,656	183,401,553	29	696,398,315	113,195,436	16

The total expenditure constituted development expenditure of 59 percent, personnel emoluments 27 percent, and operations and maintenance 14 percent. The figure below shows the departmental expenditures per economic classification.

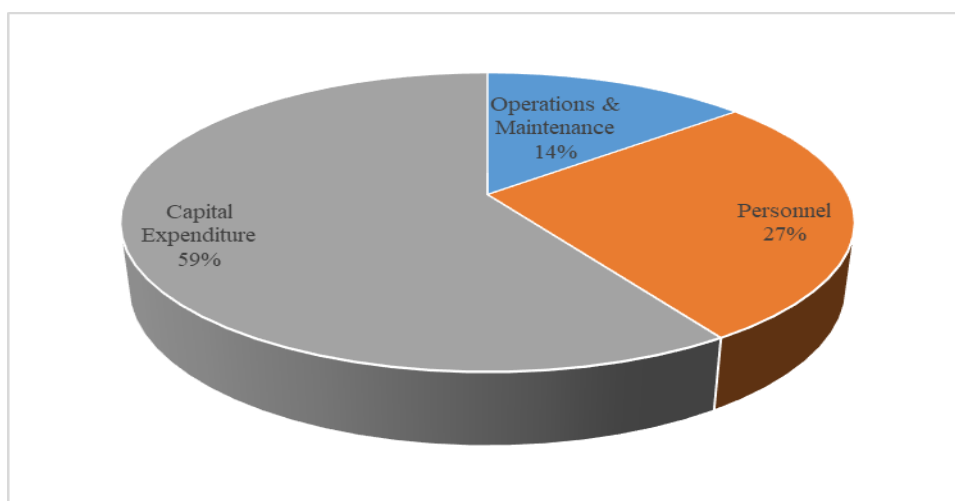


Figure 14: Lands Expenditures by Economic Classification

Expenditure by Programme and Sub-programme

Environment management and protection recorded the highest expenditure of Ksh 66,563,804 followed by General administration and planning with expenditure of Ksh 44,147,860.

Table 61: Expenditure by Programme and Sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Programme 1: General administration & planning	SP1. General administration & planning	68,533,833	-	44,147,860		64	
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	65,792,623	7	12
	Sub Total	87,076,924	609,321,391	46,195,951	66,999,485	53	11

Recurrent Expenditure

The department's recurrent expenditure was KShs 46,195,951 against a budget of KShs 87,076,924 representing to 53 percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and wages had the highest expenditure of KShs 30,431,917 representing 50 percent absorption rate.

Table 62; Department of Lands, Urban planning and Development, Environment and Climate Change Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
1	Salaries And Wages	60,863,833	30,431,917	50
2	Daily Subsistence Allowance	3,000,000	2,730,730	91
3	Fuels, Oils & Lubricants	3,000,000	2,137,069	71
4	Revenue mobilisation on land based revenue	3,300,000	1,991,002	60
5	Maintenance Expenses - Motor Vehicle	2,800,000	1,980,620	71
6	Hospitality-Catering Services Accommodation,Gifts & Drinks	1,500,000	1,428,650	95
7	County Tree Planting Day	1,000,000	958,381	96
8	Budget Implementation Committee	900,000	900,000	100
9	Environmental Administration, Coordination and Governance	720,000	720,000	100
10	Environmental Conservation, Silvicultural practices and management	650,000	650,000	100
11	Domestic Travel Costs	849,080	453,608	53
12	Training Expenses	700,000	325,874	47
13	Office & General Supplies-stationery	300,000	300,000	100
14	Planning, budgeting and indicator tracking	300,000	222,400	74
15	Hospitality supplies- World environment day & international	850,000	168,750	20

	forest day			
16	Environmental Impact Assessment and Audit	550,000	151,480	28
17	Other Operating expenses - Financial Management & Reporting	250,000	125,000	50
18	Mining Mapping & development	200,000	124,220	62
19	Office & General Supplies-Sanitary	100,000	99,350	99
20	Office & General Supplies-Computer Accessories	150,000	76,400	51
21	Environmental Inspection and Monitoring	200,000	73,920	37
22	Purchase of Noise Control Equipment (Meter, Camera and GPS Gargets)	1,000,000	67,200	7
23	Restoration of fragile landscapes and wetlands	350,000	53,180	15
24	Environment conferences and sensitization	250,000	15,000	6
25	Membership fees	100,000	11,200	11
26	Utilites- Electricity	200,000	-	0
27	Water and Sewarage	100,000	-	0
28	Telephone, Telex, Fascimile and Mobile Phone Services	50,000	-	0
29	Communication-Courier & Postal Services	50,000	-	0
30	Publishing & printing Services	250,000	-	0
31	Advertising, Awareness & Publicity Campaigns	150,000	-	0
32	County Environmental Committee	1,000,000	-	0
33	Environmental education program	200,000	-	0
34	Community outreach	100,000	-	0
35	Coordination of Sub County Survey and Planning	494,011	-	0
36	Wildlife Management Electric Fence	600,000	-	0

Development Expenditure Performance

The department spent KShs 66,999,485 on development during the period under review. This was against a budget of KShs 609,321,391 which represented 11 percent absorption rate.

Table 63:Lands Department Development Expenditure and Project Status

No .	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)	Status
1	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	164,951,310	36,201,433	22	Ongoing
2	HQ	CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	15,467,052	9,765,654	63	Ongoing
3	HQ	IDA (World Bank)	297,928,473	8,624,688	3	Ongoing

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)	Status
		Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant				
4	HQ	Survey for titling of Wote townships Public Utilities	3,000,000	3,000,000	100	Complete
5	Nguumo	Town planning of Kiunduani Town	3,000,000	2,813,400	94	Ongoing
6	HQ	Climate change Fund Board	6,007,641	2,352,860	39	Ongoing
7	HQ	Survey for titling of Wote public utilities and Matiliku Townships	3,000,000	2,263,662	75	Complete
8	HQ	Operationalization of Kee-Mbooni Municipality	5,051,065	699,700	14	Ongoing
9	Mtito Andei	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	643,888	32	Ongoing
10	HQ	Survey of Tawa Township	4,000,000	333,000	8	Ongoing
11	Masongaleni	Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)	500,000	163,000	33	Not started
12	HQ	Climate change Fund Board	476,730	138,200	29	Ongoing
13	HQ	CCIS FLLoCA Matching Grant	49,420	-	0	Ongoing
14	HQ	CCRI FLLoCA Matching Grant	24,887,650	-	0	Ongoing
15	HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	37,690,700	-	0	Ongoing
16	HQ	FLOCA Funding	633,126	-	0	Ongoing
17	HQ	Mtito Andei - EIA and exision of Ngai Ndethya Settlement scheme	25,219	-	0	Complete
18	HQ	Kilungu - Purchase of land	107,400	-	0	
19	HQ	Conditionall allocation ; 20 Share of Mineral Royalties	199,714	-	0	Ongoing

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)	Status
20	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	12,205,805	-	0	Ongoing
21	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	108,987	-	0	Ongoing
22	HQ	Opening up of Kikima town roads	1,100,000	-	0	Ongoing
23	HQ	Issuance of Kikima township title deeds	2,400,000	-	0	Not started
24	HQ	Emali/Mulala - Purchase of land for Mulala Playground	500,000	-	0	Not started
25	Kilungu	Rehabilitation of Nthunguni Gulley	1,000,000	-	0	Not started
26	HQ	Purchase of Land for Kyenzeneni Dispensary	500,000	-	0	Not started
27	Ukia	Purchase of land for Itangini Market	4,200,000	-	0	Not started
28	Ivingoni/Nzambani	Survey and titling	2,000,000	-	0	Ongoing
29	HQ	Mbooni – Kee Municipality	86,505	-	0	Complete
30	Kathonzwani	Fuel for desilting of londokwe dam using county machinery - climate change initiative	1,418,520	-	0	Ongoing
31	Muvau/Kikumini	Climate Change initiative	65,566	-	0	Complete
32	Ukia	Riverine conservation and restoration	100,000	-	0	Complete
33	Ukia	Survey of access roads and public lands in Ukia ward	300,000	-	0	Complete
34	Kasikeu	Planning of Kayata market	74,162	-	0	Complete
35	Kathonzwani	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000	-	0	Ongoing
36	Makindu	Beaconing and issuance of title deeds.	2,561,466	-	0	Complete
37	Mbooni	Kyaavua Village Land Clinic, Mapping and titling	112,041	-	0	Complete
38	Nzaui/Kilili/Kalam	Planting of trees - Climate change fund	700,000	-	0	Complete

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2026	Absorption rate (%)	Status
	ba					
39	Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land)	200,000	-	0	Ongoing
40	Nzaui/Kilili/Kalamba	Mulata dispensary (purchase of land)	75,000	-	0	Ongoing
41	Emali/Mulala	Land succession program, survey and titling	1,437,840	-	0	Ongoing
42	Kathonzweni	Abattoir -Buy land to construct an abattoir	1,000,000	-	0	Not started
43	Kisau/Kiteta	Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Not started
44	Kitise/Kithuk	Kwa Muthembwa Sand dam	1,000,000	-	0	Not started
45	Waia/Kakoo	Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Not started
46	Waia/Kakoo	Sand Dams conservation	1,000,000	-	0	Not started
47	Nguumo	Purchase of land for Kiunduani livestock yard.	2,000,000	-	0	Not started
48	Nzaui/Kilili/Kalamba	Survey of public utilities and roads	200,000	-	0	Ongoing

4.12.2. Non-Financial Performance

During the first nine months of FY 2025/26, a total of 10,000 users were served through the digital land services platform, two markets were surveyed and five urban plans were developed and approved. The department planted 48,425 trees to enhance landscape restoration and climate resilience, contributing to environmental sustainability and ecosystem restoration. Additionally, 300 community groups and individuals were supported to adopt nature-based enterprises, promoting livelihoods and strengthening community resilience to climate change.

Table 64: Department of Lands, Urban planning and Development, Environment and Climate Change Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
Land survey, Mapping and Tilting	Land survey, Mapping and Tilting	Survey	land parcels surveyed	No. of land parcels surveyed	5000	0	-5,000	Projects not yet started
			Markets surveyed	No. markets surveyed	4	2	-2	Market survey for Tawa and Matiliku
		Survey	Title Deeds issued	No. of Title Deeds issued	3,000	0	-3,000	Kikima deeds in progress
		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	1	-9	plan for kiundwani at draft plan,
		Planning	LP & LUDP implemented	No. of LP & LUDP implemented	5	4	-1	Tawa, matiliku, kambu, mtito andei
Land Administration and Management	Land Administration and Management	Planning	Users accessing land services via digital platforms	No of users accessing land services via digital platforms	2000	10000	8,000	Systems up and running
Environmental Conservation and Managemen	Forest and landscape restoration	Forestry	Resilient ecosystems	Number of Nature based enterprises promoted	12	5	- 7	Promotion of Apiculture, aquaculture, Tree nursery establishment, Pasture establishment , indigenous tree growing ongoing by both the county government and development partners

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
				Number of people benefiting directly from nature based enterprises	1160	300	-860	Community groups and individuals have adopted promoted enterprises such as bee keeping, fish farming and tree nursery establishment
				Number of jobs created through Nature Based Enterprises	64	43	-21	Through the County government and development partners jobs have been created through establishment of community level enterprises
				No. of groups engaged in nature-based 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 communities and landscape restoration partners has seen 15 groups of vulnerable populations initiate nature based enterprises in the last 9 months.
				No of sand conservation structures constructed	10	5	-5	Partners were able to construct 2 sand dams while the County government constructed one within the implementation period. The county government is in the process of constructing four more in quarter four
				Area (Ha) of landscape under	200	50	- 150	Restoration efforts are ongoing and data collection has not been completed

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 31 st March 2026	Variance	
				restoration				
				No of catchment protection interventions undertaken	2	1	-1	One intervention on catchment protection was completed while the other is ongoing.
				Number of trees planted	30,000	48,425	18,425	The need for carbon sinks and the increased sensitization on landscape restoration has led to growing of more indigenous and exotic trees.
				Area (Ha) of landscape restored	100			This indicator will be measured after 5 years to see the outcome of landscape restoration efforts
	Climate change adaptation	Climate change Unit	Climate resilient ecosystems	Number of Climate investments implemented	22	5	-17	5 projects are ongoing while 12 others are at design level. Externally sourced funds for the 12 projects have not been disbursed
				Number of county climate actors engagement for a held	1	1	-	A stakeholder action review meeting was held in quarter one to validate the climate change report. Another engagement will be held in quarter four
	Pollution control and Management	Directorate of Environment and natural resources	Environmental compliance.	No of SEA, EIAS and Environmental audits done.	18	24	6	There is increased understanding of the need for EIAS in project planning and implementation. This has resulted to increased demand for EIAS by departments.

4.12.3. Emerging Issues, Challenges and Recommendation

Emerging Issues

Technology and innovation: there is need for automation of land services (development control and LIMS), which will improve land-based revenue collection in urban areas and service delivery

Challenges

1. Insufficient human resource 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. Delay in disbursement of climate change resilience investment grant (FLLoCA)
5. Inadequate solid and liquid waste disposal infrastructure to ensure effective and sufficient management of county waste
6. Inadequate appropriate equipment for use by officers such as surveying activities

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 nine months of FY 2025/2026, the department expenditure was Kshs 274,830,698 against a total budget of Kshs 670,576,747 representing 41 percent absorption rate.

The Department utilized Ksh 72,718,434 for recurrent expenditures and Ksh 202,112,264 for development, representing absorption rates of 62 per cent and 37 per cent respectively. Comparatively, the overall budget absorption improved from 32 per cent in FY 2024/25 to 41 per cent in FY 2025/26 over the same reporting period, reflecting enhanced implementation of planned activities in the current financial year.

Table 65: Third Quarter Water and Sanitation Department Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures As At 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary (1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Recurrent Expenditure						
Operations	25,143,633	14,594,525	58	24,620,151	20,233,876	82
Maintenance	2,700,000	2,533,970	94	6,550,000	2,254,004	35
Sub Total	27,843,633	17,128,495	62	31,170,151	22,487,880	72
Personnel	82,009,068	47,838,623	58	86,109,521	50,230,554	58
Total Recurrent	109,852,701	64,967,118	59	117,279,672	72,718,434	62

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures As At 31 st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary (1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Development Expenditure						
Capital Expenditure	528,587,393	138,786,856	26	553,297,075	202,112,264	37
Total	638,440,094	203,753,974	32	670,576,747	274,830,698	41

During the period under review, the Department recorded a The total expenditure comprised of 63 percent capital expenditure, 27 percent personnel emoluments and 10 percent operations and maintenance,

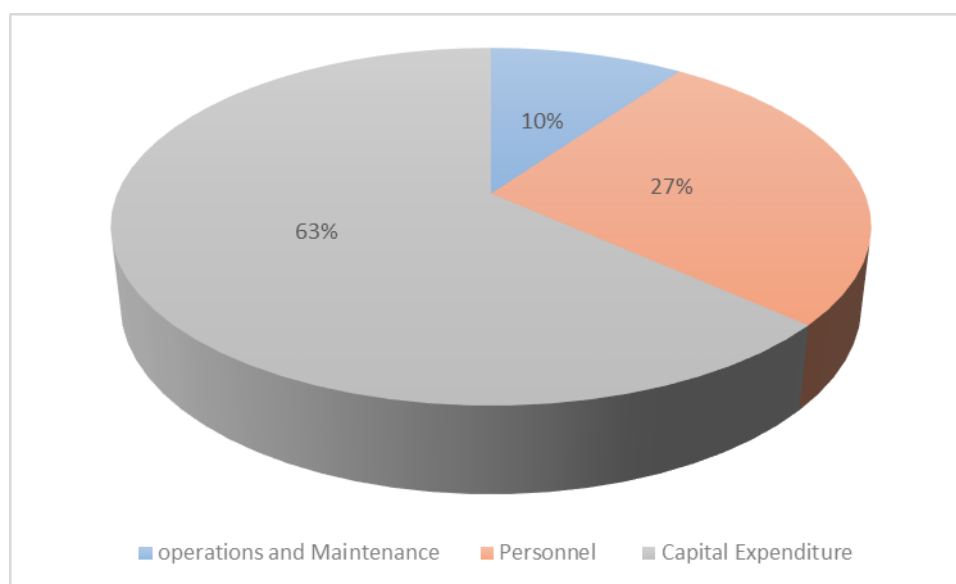


Figure 15: Third Quarter; Department of Department of Water Expenditure Per Economic Classification

Expenditure by programme and sub programme

Overall, General Administration and Planning demonstrated relatively better expenditure performance compared to Water Infrastructure Development. General Administration and Planning recorded a total absorption rate of 62 percent and 45 percent for recurrent and development respectively.

Table 67: Third Quarter Water Department Expenditure by programme and sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31 st March 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	SP1: General Administration & Planning	104,679,672	20,300,598	64,545,526	9,217,318	62	45
Water infrastructure	SP 2.1: Water harvesting and storage	4,680,000	91,768,358	2,991,456	57,083,966	64	62

Development	SP2: Piped water supply infrastructure	3,670,000	334,687,356	2,652,091	87,989,959	72	26
	SP.3: Ground water development	4,250,000	106,540,762	2,529,362	47,821,021	60	45
	Sub Total	117,279,673	553,297,075	72,718,435	202,112,263	62	37

Recurrent Expenditure

Analysis of the recurrent expenditure reveals that Kshs 50,230,554 was spent on personnel emoluments, while Ksh 22,532,681 was spent on operations and maintenance.

Table 66: Department of Water and sanitation Recurrent Expenditure Performance

Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate(%)
Salaries & Wages	86,109,521	50,230,554	58
Casuals and other contracted services	4,200,000	4,085,902	97
Refined Fuels & Lubricants	4,000,000	3,493,965	87
Daily Subsistence Allowance	2,700,000	2,705,456	100
Water Act Governance & Administration	2,500,000	2,195,967	88
Community outreach	1,500,000	1,468,600	98
Maintenance Expenses-Motor Vehicles	1,500,000	1,304,219	87
Board committees conferences and seminars	2,500,000	1,274,727	51
Catering Services(Receptions, Accommodation,drinks	1,000,000	780,370	78
Office & General Supplies and Services	900,000	755,000	84
General office Supplies-stationery	900,000	710,898	79
Domestic Travel & Subs-Water Extension Services	700,000	698,373	100
Training Expenses	800,000	649,240	81
Domestic Travel Costs	700,000	583,495	83
Telephone, Telex, Fascimile and Mobile Phone Services	500,000	500,000	100
Water Trucking	500,000	500,000	100
Laboratory Materials, Supplies & small equip	200,000	200,000	100
Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	300,000	192,636	64
Maintenance of Civil Works	300,000	115,500	39
Maintenance of Computers and ICT	100,000	90,500	91
Annual subscription fees	150,000	82,922	55
Advertising, Awareness & Publicity Campaigns	130,000	48,960	38
Purchase of 15 ward Motor Cycles	3,150,000	44,800	1
Purchase of office furniture	100,000	6,350	6
Utilites- Electricity	50,000	-	0
Water and Sewarage	190,151	-	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 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
Total	117,279,673	72,718,434	62

Source: County Treasury 2026

Development Expenditure Performance

In the nine months of FY 2025/26, the Department spent Ksh 202,112,263 against a development budget of Ksh 553,297,075, translating to an absorption rate of 32 percent. The expenditure by development item and its implementation status for the period under the review is presented in the Table 68.

Table 67: Department of Water Development Expenditure and Projects Status

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
1	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	10,000		0	Complete
2	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	14,000	14,000	100	Complete
3	Makindu	Kiboko Twaandu water project KPLC bill payment	19,970		0	Complete
4	Kikumini/Muvau	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	20,000	20,000	100	Complete
5	Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	20,000		0	Complete
6	Kithungo/Kitundu	Mitooni water project- Distribution to Mitooni Hill and Kithungo market	20,530	20,530	100	Complete
7	Kisau/Kiteta	Syumbe borehole	22,884		0	Complete
8	Kitise/Kithuki	Kwa mbila earthdam - Distribution from Kiambani to Kiuuku	30,000		0	Complete
9	Kikumbulyu North	Kilisa water tank reservoir.	37,037	37,037	100	Complete
10	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	50,000		0	Complete
11	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		0	Complete
12	Kithungo Kitundu	Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Construction of 3No. water kiosks at Kyambwika, Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market	55,324	55,324	100	Complete
13	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	56,880	56,880	100	Complete
14	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	64,406	64,406	100	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
15	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
16	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000		0	Complete
17	Ukia	Itege water project-Installation of 3KM 3” diameter Itege rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main	72,900	72,900	100	Complete
18	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
19	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
20	Tulimani	Extension of upper Ngwani water project Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of water kiosks along the line. Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area andConstruction of 6No.water kiosks (Malili market,	75,110		0	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, uvaani primary school and uvaani secondary school) along the line.				
21	Nguu/Masumba	Thithi borehole	80,000		0	Complete
22	Kako/waia	Waia earth dam- Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.	80,000	80,000	100	Complete
23	Ukia	Supply of pipes and fittings for Kilala health centre and Kyambiwa water project	80,000		0	Not Started
24	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
25	Mtito Andei	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.	100,000	100,000	100	Complete
26	Kisau/Kiteta	Ndumanu earth dam	100,000		0	Complete
27	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000		0	Complete
28	KiimaKiu/Kalanzoni	Desilting of Kwa Loa Earthdam	124,886	124,886	100	Complete
29	Ivingoni/Nzambani	Drilling of Nzambani Borehole	136,860		0	Complete
30	Kasikeu	Kasikeu - Drilling, equipping and distribution of Masokani borehole	150,000	100,000	67	Complete
31	Thange	Purchase of Motorbike for ward water officer	195,000	195,000	100	Complete
32	Kako/Waia	Kavingiliti earthdam - in house machines	199,568	199,568	100	Not Started
33	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

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
34	Tulimani	Ikokani water project - Rehabilitation and desilting of the intake, Distribution line to Kalawani market, Kakenge and Tututha areas, Re-design of pumping system to Mulooni and Distribution line to Mulooni and Kanoto areas. Ikokani we have kalawani market , 4no schools Matungwa primary school, Matungwa Secondary School, Kiliku primary school, Tututha Secondary school and Tututha Primary school), 4no. water kiosks (kalawani market, kiliku primary, kithuluni market and leva market).	200,000	100,000	50	Complete
35	Nzaui/Kilili/Kalamba	Kikwasuni borehole-repair(Manual pump)	200,000	-	0	Not Started
36	Nzaui/Kilili/Kalamba	Repair of Kalima borehole	200,000		0	Not Started
37	Kasikeu	Mikuyu 2 Water Project. - Construction of a 50m ³ water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre, 50m ³ water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,	220,000		0	Complete
38	Mukaa	Rehabilitation of Kwa Kulundu Borehole	250,000	-	0	Complete
39	Mukaa/Ukia	Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	255,266		0	Complete
40	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		0	Complete
41	Thange	Soil, Water and Biota environmental assessment for Thange Petroleum Spill	256,140	256,140	100	Complete
42	Nguumo	Desilting of Sekeleni earthdam	263,096		0	Complete
43	Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	266,367		0	Complete
44	Kako/Waia	Water improvement programme	276,776		0	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
45	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	291,200		0	Ongoing
46	Emali/Mulala	Matiku/Kwa kasoda tanks	299,900	6,242	2	Complete
47	Kikumbulyu North	Water connection from KIBMAWASCO line to Kisayani, Kathyaka and Kiaoni dispensaries -Water connection from Kimawasco line to Kisayani, Kathyaka and Kiaoni dispensaries	300,000	300,000	100	Complete
48	Kikumbulyu North	Purchase of Water tanks – Kibmawasco	300,000	300,000	100	Not Started
49	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	300,800	-	0	Complete
50	Kiimakiu/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405	-	0	Complete
51	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
52	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200		0	Ongoing
53	Ilima	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary	378,252	378,252	100	Complete
54	Mtito Andei	kwa Martha Earthdam canal construction	400,000	-	0	Not Started
55	Emali/Mulala	Emali Chiefs Borehole	406,439		0	Complete
56	Kisau/Kiteta	Kamen Self Help Group- Water improvement fund	409,374		0	Not Started
57	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	414,100		0	Complete
58	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	431,357		0	Complete
59	Wote/Nziu	Water improvement program in Wote/Nziu Ward	436,000		0	Complete
60	Nzaui/Kilili/Kalamba	Purchase of 5000L water tanks	450,000	-	0	Not Started
61	Kikumini/Muvau	Mutemwa Borehole - Equipping, fencing and distribution	450,411		0	Complete
62	Nzaui/Kilili/Kalamba	Supply of FLOCCA water to Kalima	470,000	-	0	Not Started

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
63	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
64	Mukaa	Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabilitation of kiosk at Kaembeni	474,272	100,000	21	Complete
65	Makindu	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000		0	Complete
66	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	Complete
67	Nzaui/Kilili/Kalamba	Rehabilitation of Mbulutini and connection to Njau pipeline	500,000	-	0	Not Started
68	Kiimakiu/Kalanzoni	Rehabilitation of Mbondoni borehole-Purchase and installation of solar panels and Rewiring	500,000	-	0	Ongoing
69	Muvau/Kikuumini	Itaa Water Project	500,000	18,293	4	Not Started
70	Mbitini	Mbuthani water sump repair and extension to Kwa Mavoo	548,887	-	0	Complete
71	Kako/waia	Miau earth dam - Rising main to kwa katheo and water distribution network to nthingathini,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
72	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	585,000	100,000	17	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		Kithumba, renovation of the existing masonry tank at Kithumba.				
73	Nzau/Kilili/Kalamba	Extension of Ndumoni Borehole pipeline	600,000	-	0	Not Started
74	Nzau/Kilili/Kalamba	Kwa koki,isololo water project	600,000	-	0	Not Started
75	Nzau/Kilili/Kalamba	Solarization of kwa mutavi borehole	600,000	-	0	Not Started
76	Ivingoni/Nzambani	Water improvement/design	684,159	220,180	32	Complete
77	Kee	Water improvement programmes	685,450	77,200	11	Complete
78	Nzau/Kilili/Kalamba	Kwa DC borehole solarization	700,000		0	Not Started
79	Nzau/Kilili/Kalamba	Solarization of kwa king'oo borehole	700,000	-	0	Not Started
80	Kitise/Kithuki	Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)	750,000	299,740	40	Complete
81	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	751,159	710,000	95	Complete
82	Mbooni	Rehabilitation of Mulima earth dam	760,960	760,960	100	Complete
83	Kisau/Kiteta	Water improvement in Kiamani and Kyome market(tank and accessories), Kyala self help group/ Sinai self help group/Mulunga self help group (generator and pipes)	772,309	759,435	98	Complete
84	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471	792,471	100	Complete
85	Mavindini	Water improvement programme	800,000	-	0	Ongoing
86	Mukaa	Construction of Water tank at Kiongwani primary for Kwa Kakue water project	845,560	-	0	Not Started
87	Nzau/Kilili/Kalamba	Distribution of Ithetheni water project to maviaume,kwa kitengi and nthiani	900,000	139,003	15	Not Started
88	Nzau/Kilili/Kalamba	Kwa Kitoo borehole- solarization	900,000	96,800	11	Not Started
89	Nzau/Kilili/Kalamba	Repair and solarization of Muthwani borehole	900,000	-	0	Not Started
90	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000	1,000,000	100	Complete
91	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000	1,000,000	100	Complete
92	Ukia	Kaumoni Borehole -Equipping,	1,000,000	-	0	Not

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		solarization and distribution				Started
93	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of Ino.water kiosk	1,000,000	1,000,000	100	Not Started
94	Kikumbulyu South	Purchase of 5000l water tanks to groups (climate change adaptaion)	1,000,000	-	0	Ongoing
95	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole	1,000,000	-	0	Ongoing
96	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,193,805	1,193,805	100	Complete
97	Mavindini	Water improvement programme	1,259,455		0	Ongoing
98	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea- Kyuasini - Matiliku Market	1,280,000	96,800	8	Ongoing
99	Makindu	Excavation of Syengoni earth dam. (Changed to a borehole)	1,309,020	-	0	Complete
100	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	1,316,381	1,316,381	100	Ongoing
101	Ivingoni/Nzambani	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	1,420,411		0	Not Started
102	Kikumini/Muvau	Kwa Muia Earth Dam - desilting.	1,422,960	1,290,300	91	Complete
103	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	1,436,656	100	Ongoing
104	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,449,350	1,375,937	95	Complete
105	Makindu	Athi-Tunguni Water Project - Floating platoon	1,500,000	603,201	40	Complete
106	Kalawa	Katukulu Earth dam	1,500,000	1,500,000	100	Complete
107	Masongaleni	Maluini/Miangeni - Kwa kamii water project by KIMAWASCO	1,500,000	1,500,000	100	Not Started
108	Kikumbulyu North	Water connection from Utafiti to Kwa Masaku - Kibmawasco	1,500,000	1,500,000	100	Not Started
109	Kikumbulyu South	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	1,500,000	1,500,000	100	Not Started
110	Nzaui/Kilili/	Kasooni Water Project -	1,500,000	-	0	Not

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
	Kalamba	Distribution of the water				Started
111	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
112	Makindu	Rehabilitation and extension of Katheani and Kwa Mbuli BH	1,600,000	-	0	Ongoing
113	Makindu	Makindu - Installation of Kanaani water project pump of a 20m ³ /h three-phase and extension of 1.6 km to Ikoyo	1,750,000	1,363,980	78	Complete
114	Thange	Borehole Drilling -Borehole to Supply water to Ivoleni Area	1,800,000	1,314,893	73	Not Started
115	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
116	Emali/Mulala	Solarisation and equipping of Emali Township Borehole	1,912,286	1,906,873	100	Complete
117	Kee	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward	1,932,958		0	Not Started
118	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	1,963,049	1,963,049	100	Ongoing
119	Kilungu	Ndiani water project – 2km raising main, (utumo umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.	1,973,000	1,917,201	97	Complete
120	Kako/waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	1,980,240	1,980,240	100	Ongoing
121	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
122	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000	-	0	Complete
123	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	2,000,000	2,000,000	100	Complete
124	Kathonzweni	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.	2,000,000	2,000,000	100	Not Started
125	Mavindini	Drilling of Kitumbai Borehole	2,000,000	1,200,000	60	Complete
126	Emali/Mulala	Drilling of Emali Town Borehole	2,000,000	-	0	Not

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
						Started
127	HQ	Irrigation Development Programme	2,000,000	-	0	Ongoing
128	Kilungu	Nduu Water Project -Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa Ndeke rising main distribution line and return line.	2,000,000	-	0	Ongoing
129	Ukia	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas	2,000,000		0	Ongoing
130	Ivingoni/Nzambani	Drilling of manyatta BH	2,000,000	-	0	Ongoing
131	Ivingoni/Nzambani	UTU distribution to Yumbuni Market (water kiosk)	2,000,000		0	Ongoing
132	Thange	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	-	0	Ongoing
133	Thange	Thange Sand Dam -Storage Tank and distribution	2,000,000		0	Ongoing
134	Thange	Thange - Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000		0	Ongoing
135	Kathonzweni	Maintenance and fueling of Ward backhoe	2,000,000	822,277	41	Ongoing
136	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	2,000,648	2,000,648	100	Complete
137	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	2,066,150	1,928,070	93	Complete
138	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965	-	0	Not Started
139	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	2,175,126	2,175,126	100	Complete
140	Kathonzweni	Solarization and equipping of Kathamboni Borehole	2,231,000		0	Ongoing
141	Thange	Drilling and equipping Muthungue borehole	2,246,680	1,517,980	68	Not Started
142	Kisau/Kiteta	Kithongo borehole	2,255,359	46,270	2	Complete
143	Mukaa	Drilling and distribution of Maiani Borehole	2,365,680	1,618,033	68	Complete
144	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source,	2,382,060	2,382,060	100	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		installation of 10 000 m3 plastic tank				
145	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery	2,500,000	2,500,000	100	Complete
146	Thange	Extension of Kibmawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	2,500,000	100	Not Started
147	Kilungu	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	2,500,000		0	Ongoing
148	Ukia	Rehabilitation of Kwa Kisela water Project -Rehabilitation, extension to Mukuyuni hospital and Market	2,500,000	-	0	Ongoing
149	Kikumbulyu North	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution	2,700,000	2,700,000	100	Complete
150	Makindu	Syengoni BH- equipping	2,700,000		0	Ongoing
151	Kee	Kyamyatu earthdam-Desilting of Kyamyatu earth dam	2,954,636	2,954,636	100	Complete
152	Ivingoni/Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	3,000,000		0	Ongoing
153	Nguumo	Kyandulu Borehole - Pipeline extension to Kibarani -Kyusyani - Syiembeni villages	3,000,000	3,000,000	100	Complete
154	Kathonzweni	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre	3,000,000		0	Complete
155	Mtito Andei	Kambu-Kitengeei water project - Establishing of water pipeline to Nzoila and mitooni-Construction of water kiosks and water tanks	3,000,000	3,000,000	100	Not Started
156	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	Not Started
157	Tulimani	Expansion of Kooi earthdam	3,000,000	-	0	Not Started
158	HQ	Maintenance of boreholes and improvement of water system	3,000,000	2,900,000	97	Ongoing
159	Ivingoni/Nza	Distribution of Mikuyuni BH	3,000,000	-	0	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
	mbani					
160	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
161	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
162	Nzau/Kilili/Kalamba	Kwa Ndule Water Sum(New Project) -Construction of sump and distribution of water to Kasevini	3,000,000	-	0	Ongoing
163	Mavindini	Yekanga Borehole - Drilling,equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	3,123,760	3,123,760	100	Complete
164	Nguu/Masumba	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution	3,500,000	1,098,500	31	Ongoing
165	Nguu/Masumba	Kakili Borehole-installation of submassive pump and Solarization	3,500,000	297,252	8	Ongoing
166	Nguu/Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution - Sump, rehabilitation, solarization, equipping Distribution line to Kitende,Kwa Mtungu and Mii Rehabilitation of Itulu line	3,500,000	-	0	Ongoing
167	Kasikeu	Mumela Borehole -Drilling, Equipping and Distribution	3,500,000	1,330,897	38	Ongoing
168	Kasikeu	Mutanda Borehole -Drilling, Equipping and Distribution	3,500,000	1,555,009	44	Ongoing
169	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	3,500,000	-	0	Ongoing
170	Nguu/Masumba	Kikuu - Kiangini Water Project	3,700,000	3,700,000	100	Not Started
171	Kikumini/Muvau	Construction of Thwake Sand Dam	3,992,900	50,000	1	Complete
172	Emali/Mulala	Mulala primary borehole - Borehole drilling and	3,994,680	3,994,680	100	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls				
173	Kithungo/Kitundu	Mutooni borehole water project- Equipping and distribution of water to Kithungo primary,secondary and market,Mutooni village and Munyuuka primary	4,000,000	-	0	Complete
174	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	4,000,000	-	0	Not Started
175	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000	4,000,000	100	Not Started
176	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
177	Kikumbulyu North	Construction of a masonry tank at Ndetani (225 cubic meter capacity) - KIBMAWASCO	4,000,000	4,000,000	100	Not Started
178	Kikumbulyu North	Construction of a masonry tank at Kisayani (225 cubic meter capacity) - KIMAWASCO	4,000,000	4,000,000	100	Not Started
179	Kikumbulyu North	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	4,000,000	4,000,000	100	Not Started
180	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
181	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		0	Ongoing
182	HQ	Feasibility for Distribution of Mzima Springs Water(Changed to distribution of tanks to water projects)	4,000,000	-	0	Ongoing
183	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	4,000,000	4,000,000	100	Ongoing
184	Ilima	Kyambeke Borehole water Project -Distribution to kyambeke level iv	4,000,000		0	Ongoing

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		hospital, markets up to ndolo School				
185	Kee	Drilling and Equipping of Kwa Nzelu borehole -Drilling, Equipping and Distribution	4,000,000	-	0	Ongoing
186	Kee	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages	4,000,000	-	0	Ongoing
187	Nguumo	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	4,000,000	-	0	Ongoing
188	Muvau/Kikuu mini	Drilling, distribution of Nzueni borehole -Drilling, solarization and pumping unit, fencing of the solar structure, rehabilitation of existing structures raising line from Beach to Nzueni hill 1.5 km and return pipe and masonry tank 50m ³ . 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction	4,000,000	981,773	25	Ongoing
189	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
190	Tulimani	Tulimani - Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	4,000,000		0	Ongoing
191	Waia/Kako	Distribution of Miau earthdam water project, Distribution to Kwa katheo, Construction of masonry tank and extension to Mba, Nthangathini amd Ngovu	4,000,000	-	0	Ongoing
192	Waia/Kako	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of kisoii Munyao Health center and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	4,000,000	-	0	Ongoing
193	Wote/Nziu	Kamunyolo earth dam -	4,026,044	4,026,044	100	Complete

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		Construction of spillway, rehabilitation of the raising mains and solarization				
194	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
195	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000	4,320,000	100	Complete
196	Muvau/Kikuu mini	Ndukuma Dam - Water distribution	4,500,000	-	0	Not Started
197	Nguumo	Athi river water project- Distribution of Athi river water project from Athi	4,700,000	4,700,000	100	Complete
198	HQ	Water project security systems	4,700,000	4,700,000	100	Complete
199	Mavindini	Nthunguni Borehole -Drilling, Solarization and Distribution of Nthunguni borehole	4,700,000	834,500	18	Ongoing
200	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	-	0	Ongoing
201	Kikumbulyu South	KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani,solarization and extension of water pipeline from Kalungu to Ilingoni,Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni watertank pipeline	5,000,000	5,000,000	100	Not Started
202	Nguumo	Tunguni borehole water project-Equipping and distribution and elevated tower and storage tanks	5,000,000		0	Ongoing
203	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	5,000,000	3,775,721	76	Ongoing
204	Mavindini	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	5,000,000	550,600	11	Ongoing
205	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704	5,115,704	100	Complete
206	Nzaui/Kilili/ Kalamba	Drilling of Mbiuni borehole	(343,000)		0	Complete
207	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	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		treatment works to Yikitise primary school. b) Construction of elevated steel tank at Yikitise primary school and ejecting to distribution lines c) NB: The funding is a top up to the current project funding.				
208	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
209	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	5,700,000	-	0	Ongoing
210	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme	5,770,750	2,468,153	43	Ongoing
211	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points	6,000,000	-	0	Complete
212	Kiimakiu/Kalanzoni	Distribution of Katilini water project-Rising main to Kiima Kiu hill, Distribution network, Construction of treatment plant, Construction of silt traps and pump set installation	6,000,000	-	0	Not Started
213	Kitise/Kithuki	Kwa Nzeki/Makovo earth dam – reconstruction of embankment, repair of spill way, desilting and expansion ,construction of check dams ,fencing and draw-off system.	6,000,000		0	Not Started
214	Nzau/Kilili/Kalamba	Drilling of Ngaa borehole	(343,000)		0	Complete
215	Mtito Andei	Mangelete water project - Establishment of water pipeline to Nzayo solarization and pumping,construction of masonry tanks and supply of water tanks platform	6,000,000	-	0	Ongoing
216	Emali/Mulala	Rehabilitation of Kwa Nzele water sump tank -Rehabilitation of the sump tank and water distribution	6,000,000	3,699,341	62	Ongoing
217	Kiimakiu/Kalanzoni	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3	6,000,000	-	0	Ongoing

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
		masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation				
218	Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,169,529	-	0	Ongoing
219	KiimaKiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	6,249,692	1,333,230	21	Ongoing
220	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2	6,700,000	6,700,000	100	Complete
221	Mukaa	Kwa Kaketa water project phase II -Pump line to Thumbi masonry tank, return line, gravity line from Thumbi to Kwa Malelu through Kyangala market with construction of kiosks and installation of water tanks.	7,000,000	-	0	Not Started
222	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	Ongoing
223	Nzaui/Kilili/Kalamba	Kanzili Borehole-Drilling of Kanzili borehole	(343,000)		0	Complete
224	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
225	Masongaleni	Kativani borehole -Rehabilitation, purification and Distribution	7,000,000	190,101	3	Ongoing
226	Kisau/Kiteta	Kinze Water project-Distribution	7,000,000		0	Ongoing

No	Project Location	Expenditure Item/Project Name	Supplementary (1) Budget FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) by 31 st March 2026	Absorption Rate(%)	Status
227	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000	-	0	Ongoing
228	Muvau/Kikuu mini	Operationalization of Kiosks and distribution of Ndukuma	8,000,000	-	0	Not Started
229	Masongaleni	Ulinzi Borehole -Equipping, purification and distribution	8,000,000	190,101	2	Ongoing
230	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	9,797,020	100	Complete
231	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10,000,000	-	0	Not Started
232	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	10,000,000	10,000,000	100	Ongoing
233	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset)	35,032,206	20,347,839	58	Complete
			553,297,075	202,112,264		

Source: County Treasury 2026

4.13.2. Non-Financial Performance

During the period under review, the County Government made notable achievements in improving access to clean and reliable water services across both rural and urban areas. Key milestones included the construction, desilting, and expansion of three (3) small dams, alongside the drilling, rehabilitation, and equipping of twenty-six (26) boreholes.

The department developed 300 kilometres of water pipelines and constructed 24 community water points/water kiosks, enhancing last-mile water distribution. As a result, 920 rural households gained access to water from newly distributed sources, while 230 urban households were connected to piped water. In addition, 8 public institutions were connected with water supply improving access to essential services in learning and health facilities. To enhance projects sustainability, five water projects were connected with solar power and 90 community water schemes were capacity building on water governance water infrastructure management

Table 68: Department of Water and Sanitation Non-Financial Performance

Programme	Sub Program	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actual as at 31 st March 2026	Variance
Water harvesting, storage and Distribution	Water harvesting and storage	Department of Water (DCU)	Increase proportion of households with access to reliable water supply to 70;	No. of small dams of 50,000M3 & < 500,000M3 constructed/ desilting/ expansion/ rehabilitated	2	3	1
				No. of sand dams/Weirs with Sumps constructed/ rehabilitated	8	4	4
	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	26	(4)
	Piped water supply infrastructure	Department of Water (SC engineers)		Km. of water pipelines constructed	350	300	50
				No of community water points/ Water Kiosks Constructed	50	24	25
				No. of rural HH accessing water in community water Points /water kiosks constructed.	1500	920	580
				No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	2	1	1
				No. of new urban households with access to piped water.	300	230	170
				No. of urban centres/Markets	15	15	-

Programme	Sub Program	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actual as at 31 st March 2026	Variance
				connected with reliable piped water			
				No. of public institutions connected with piped water (schools, health centres)	10	8	2
				No. of water projects connected with solar	16	5	11
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
		Directorate of water governance	Increased participation by community members	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	120	90	30

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 nine months 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 implementation of programmes and projects.
2. **Human Resource Capacity Gaps:** Inadequate technical staffing levels in the department constrained effective implementation of planned activities, affecting efficiency and the quality of service delivery.
3. **Inadequate Budget:** The 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:** The county government should collaborate with National Treasury for timely release of funds to facilitate smooth project implementations.
4. **Enhance Budget Allocation:** There is need to enhance 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

The boards total expenditure was Kshs 47,739,625 against a budget of Kshs 73,251,184 representing 65 percent absorption rate. All the expenditure was recurrent in nature.

Table 69: Third Quarter Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Operations	22,778,845	12,951,305	57	25,726,208	19,886,796	77
Maintenance	6,720,000	3,543,059	53	4,448,635	1,097,560	25
Sub-total	29,498,845	16,494,364	56	27,385,008	20,984,356	77
Personnel Emoluments	41,499,472	24,208,025	58	45,866,176	26,755,269	58
Total Recurrent	70,998,317	40,702,390	57	73,251,184	47,739,625	65
Capital Expenditure	-	-	-	-	-	-
Total	70,998,317	40,702,390	57	73,251,184	47,739,625	65

The board’s budget absorption for the period under review included 56 percent on personnel molument and 44 percent on operations and maintenance. .

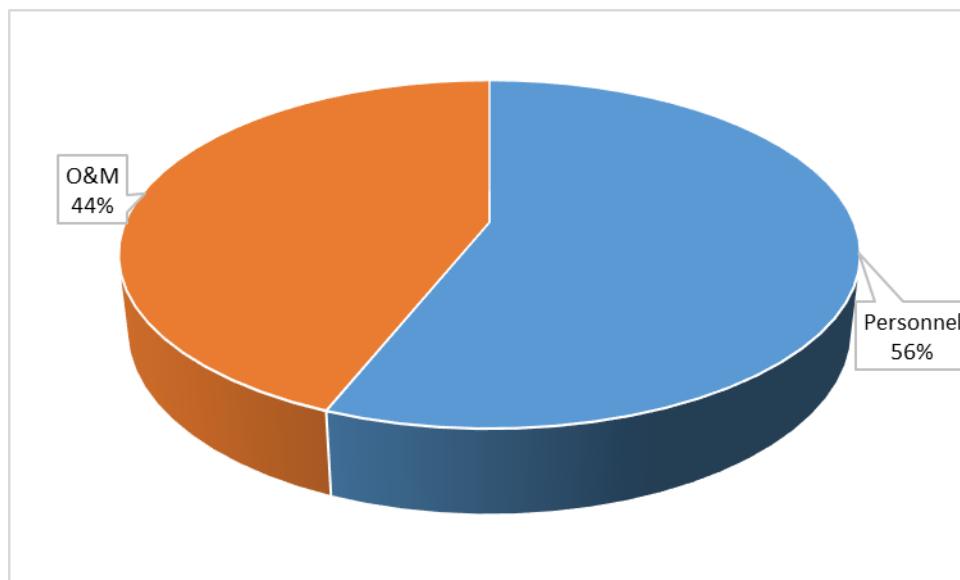


Figure 16: CPSB Expenditure Per Economic Classification

Expenditure by Programme and Sub programme

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

Table 70: CPSB Expenditure by Programme and Sub programme

Programme/ Sub Programme	FY 2025/26 supplementary Budget(1) Estimates	Actual Expenditure as at March 31 st 2025	Absorption Rate (%)
Programme 1:Public Service Human Resource Management and Development			
SP1. 1 Public Service Human Resource Management and Development	73,251,184	47,739,625	65
Total Expenditure of P.1	73,251,184	47,739,625	65
Total Expenditure of Vote	73,251,184	47,739,625	65

Recurrent expenditure

Expenditure performance as at 31st March 2026 indicates uneven absorption across budget items, with high utilization recorded in core governance and administrative activities, most of which achieved absorption rates above 95 percent. Moderate absorption was observed in selected operational supplies, reflecting partial implementation of planned activities.

Table 72: CPSB Recurrent Expenditure

Expenditure Item	FY 2025/26 supplementary Budget(1) Estimates	Actual Expenditure as at March 31 st 2026	Absorption Rate (%)
Basic Salaries And Wages	45,866,176	26,755,269	58

Expenditure Item	FY 2025/26 supplementary Budget(1) Estimates	Actual Expenditure as at March 31 st 2026	Absorption Rate (%)
Recruitment and induction of CPSB members	3,000,000	2,965,276	99
Catering Services(Receptions, Accommodation,drinks)	1,400,000	1,388,649	99
Daily Subsistence Allowances-Board members	1,400,000	1,383,250	99
Human resource reforms-	1,300,000	1,294,900	100
Refined Fuels & Lubricants	1,200,000	1,188,726	99
Purchase of office furniture & fittings	1,500,000	1,059,629	71
Recruitment and selection	1,000,000	999,900	100
Training Expenses- Secretariat	1,000,000	991,600	99
Training Expenses-Board	1,000,000	988,315	99
Daily Subsistence Allowance- Secretariat Staff	1,000,000	984,900	98
National values and principles promotion and reporting	1,200,000	982,700	82
Boards, Committees, Conferences and Seminars	800,000	795,400	99
Exit report for Board	800,000	763,600	95
Payment of Rent	1,750,536	649,293	37
HR management software	600,000	597,200	100
Travel Costs	500,000	474,751	95
Purchase of Office Computers,printers & photocopiers	450,000	450,000	100
Webhosting	450,000	405,534	90
General office Supplies-stationery	505,837	353,499	70
Membership fees	350,000	348,800	100
Contracted Guards & Cleaning services	650,000	312,930	48
Supplies and accessories for Computers	600,000	299,943	50
Shelves for the Registry	480,000	208,000	43
Maintenance Expenses-Motor Vehicles	400,000	203,450	51
Office & General Supplies others	200,000	199,000	100
Internet Connections	780,000	160,080	21
Contracted Professional Services-	150,000	141,802	95
Contracted Technical Services	150,000	115,188	77
Publishing & Printing Services	350,000	94,100	27
Advertising, Awareness ,Communication & Publicity Campaigns;	159,835	60,000	38
Maintenance of Computers, Software, Networks & Surveillance Systems	200,000	45,000	23
Water and Sewerage	200,000	44,950	22
Purchase of office equipments	200,000	28,990	14
Maintenance of Buildings	200,000	5,000	3
Electricity	100,000	-	0
Telephone, Telex, Fascimile and Mobile Phone Services	50,000	-	0
Courier & Postal Services	30,000	-	0
Subscription to Newspapers, Magazines and Periodicals	50,000	-	0
Sanitary and Cleaning Materials	300,000	-	0
Financial Reporting	166,800	-	0
Maintenance of Office Furniture	100,000	-	0
Verification of Registration Credentials	662,000	-	0

4.14.2. Non-Financial Performance

The board 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 per cent of business processes were re-engineered compared to the 75 per cent target. Digitization of records attained 75 per cent against the annual target of 100 per cent, indicating partial progress in automation. Performance management remained strong, with 100 per cent completion of performance evaluations on time, full compliance with appraisal targets, and successful implementation of capacity assessment, performance rewards, and sanctions.

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 partially implemented.

Table 71: CPSB Non-Financial Performance

Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 31 st March 2026	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	57	-13
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	30	30	0
			. of business processes fully re-engineered	75	60	-15
			Public service productivity index	80	78.5	-1.5
			of the population satisfied with their last experience of public services	80	-	-80
			No. of ISO Audit reports done	1	0	-1
			Percentage of Digitized Records	100	85	-25
			Performance management frameworks developed	of public servants meeting 70 of performance appraisal targets	100	100
		Percentage of Performance Evaluations Completed on time		100	100	0
		No of sensitization forums on Human resource reforms held		4	3	-1
		No of sensitization forums and reports on National values and		4	3	-1

Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 31 st March 2026	Variance
			principles held			
		Employee performance and productivity	No. of employee satisfaction surveys done	1	0	-1
			No of staff and board members recruited and inducted	50	45	-5
			Number of Positions filled Internally	400	490	90
			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

- i) **Delayed Release of Equitable Share:** The County experienced delays in release of National Government disbursement, resulting to cash flow constraints during the reporting period. These delays adversely affected budget implementation, thereby slowing down the execution of planned programmes and ultimately constraining timely service delivery
- ii) **Budget Constraints:** The County faced budget constraints arising from revenue shortfalls.

Recommendations

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

- i) There is need to enhance collaboration with the National Government to ensure timely release of funds.
- ii) The County should strengthen external resource mobilization strategies to minimize funding gaps. Further, prioritization of programmes based on available resources and alignment with key policy objectives will enhance efficiency in budget utilization.

4.15. Wote municipality

4.15.1. Financial Performance Summary

The total municipality expenditure for the first nine months for FY 2025/26 was Kshs 66,265,339 against a budget of Kshs 179,199,124 translating to an absorption rate of 37 percent. Recurrent expenditure had an absorption rate of 65 percent while development expenditure had an absorption rate of 20 percent. The analysis is as shown in the below;

Table 72: Comparison of FY 2024/25 and FY 2025/26 Quarter Three Performances

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at 31 st March, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st March, 2026	Absorption Rate (%)
Salaries	2,954,428	-	0	3,790,553	0	0
Operation and Maintenance	64,977,177	38,081,117	59	62,803,223	43,329,430	69
Recurrent	67,931,605	38,081,117	56	66,593,776	43,329,430	65
Development	57,514,011	1,682,500	4	112,605,348	22,935,909	20
Total	125,445,616	39,763,617	32	179,199,124	66,265,339	37

During the period under review, the total expenditure constituted of 65 percent operations and maintenance and 35 percent development expenditure. There was nil personnel emoluments expenditure incurred during the period. The figure below shows the departmental expenditures per economic classification;

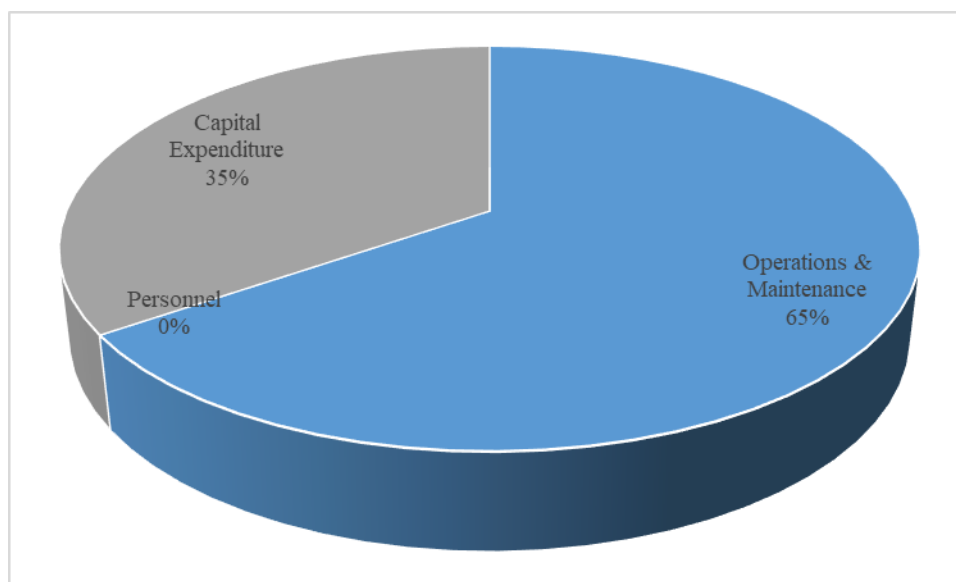


Figure 17: Expenditure by Economic Classification

Table 73: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st March 2026		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	43,329,430	22,935,909	65	20
Total		66,593,777	112,605,348	43,329,430	22,935,909	65	20

Recurrent Expenditure

The municipality spent Kshs 43,329,430 against a budget of Kshs 66,593,776 representing absorption rate of 65 percent. Promotion, regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs 12,686,336 followed by electricity at Kshs 9,078,924.

Table 74: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
1	Promotion regulation and provision of refuse collection and solid waste management services	19,588,836	12,686,336	65
2	Utilites- Electricity	10,000,000	9,078,924	91
3	Office guards & cleaning services	4,138,200	3,233,699	78
4	Office Rent	3,209,276	2,242,872	70
5	Wote Green Public park operation and maintenance:	2,400,000	2,090,466	87
6	Fuels, Oils & Lubricants	1,800,000	1,200,092	67

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
7	Board and Committee sitting allowances	3,300,000	1,156,162	35
8	Maintenance Expenses - Motor Vehicle	1,200,000	1,073,154	89
9	Office operations	1,700,000	1,028,793	61
10	Daily Subsistence Allowance	1,000,000	1,000,000	100
11	Domestic Travel Costs	1,000,000	991,956	99
12	Revenue Collection	1,800,000	711,375	40
13	Municipal Quarterly Citizen Fora costs	800,000	650,000	81
14	Establishment and enhancement of urban green spaces	650,000	650,000	100
15	Enforcement Services	1,500,000	589,207	39
16	Environmental administration, coordination and governance	566,911	566,911	100
17	Hospitality-Catering Services Accommodation,Gifts & Drinks	800,000	549,414	69
18	Review of Municipal IDeP	800,000	548,500	69
19	Maintenance of Plant machinery and equipment	500,000	429,856	86
20	Office & General Supplies-Computer Accessories	400,000	399,367	100
21	Other Operating expenses-Financial Reporting	300,000	300,000	100
22	Asset management operations-County Assets valuation	300,000	298,632	100
23	Publishing & printing Services	400,000	291,182	73
24	Other Operating Expenses - Implementation committees	300,000	241,617	81
25	Community Outreach and stakeholder engagements	400,000	200,000	50
26	Planning, budgeting and indicator tracking	200,000	177,373	89
27	Water and Sewerage	700,000	173,414	25
28	Budget implementation and M&E	200,000	164,173	82
29	Training Expenses	400,000	161,800	40
30	Market governance - market committee	300,000	149,160	50
31	Office & General Supplies-stationery	300,000	120,000	40
32	Communication-Courier & Postal Services	50,000	50,000	100
33	Subscription to Newspapers	50,000	50,000	100
34	Advertising & Publicity	50,000	50,000	100
35	Membership fees	100,000	25,000	25
36	Salaries & Wages	3,790,553	-	0
37	Communication-Telephone	100,000	-	0
38	Municipal staff uniforms	300,000	-	0
39	Purchase of Motor cycle-Wote Municipality	300,000	-	0
40	Profiling nature based enterprises and risk analysis	300,000	-	0
41	EIAs	300,000	-	0
42	Purchase of computers	300,000	-	0

Development Expenditure Performance

The municipality had development expenditure of Kshs. 22,935,909 against a development budget of Kshs. 112,605,348 representing 20 percent absorption rate as at the end of the period under review. The highest expenditure was incurred on Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27 solar powered floodlight maintenance. The project implementation status is as shown in the table below.

Table 75: Wote Municipality Development Expenditure and Project Status

No	Ward	Expenditure Item	FY 2025/26 Supplemental Budget (1) Estimates	Contract sum Ksh	Expenditure as at 31st March 2026	Absorption rate (%)	Status
1	Wote Municipality	Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27 solar powered floodlight maintenance	9,000,000	8,390,603	8,843,100	98	Complete
2	Wote Municipality	Installation of 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kiniu	6,300,000	6,287,141	5,776,769	92	Complete
3	Wote Municipality	Roads improvement program across the municipality	5,000,000		5,000,000	100	Complete
4	Wote Municipality	Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market	1,006,366	998,809	1,006,366	100	Complete
5	Wote Municipality	Construction of exhaustible pit latrine at upendo, muusini	1,000,000	921,514	828,421	83	Complete
6	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	40,168,831		424,500	1	Ongoing
7	Wote Municipality	Opening and unclogging of drainage systems	500,000		410,173	82	Ongoing
8	Wote Municipality	Repair of Green Park Borehole	388,490	893,874	388,490	100	Complete
9	Wote Municipality	Drainage improvement and Murruming of Old slaughter to Kwa Kitindo Road - Construction of Culverts, Grading and Murruming	150,977	3,989,915	130,058	86	Complete

No	Ward	Expenditure Item	FY 2025/26 Supplementa ry Budget (1) Estimates	Contract sum Ksh	Expenditure as at 31st March 2026	Absorption rate (%)	Status
10	Wote Municipality	Construction of bodaboda sheds	111,732	929,401	111,732	100	Complete
11	Wote Municipality	Development and enforcement of Municipal Plans and Development control	27,736		16,300	59	Ongoing
12	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215		-	0	Ongoing
13	Wote Municipality	Supply of skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mbuvo 1, Kathonzweni 1, Kwa Kathoka 1, Kalamba 1, Kilili 1, Kilala 1 and Kako 1) -Branded skip bins, 4-5 tonnes capacity	3,200,000	2,812,289	-	0	Ongoing
14	Wote Municipality	Construction of canopy for Mukuyuni Market Shed	1,000,000	996,408	-	0	Complete
15	Wote Municipality	Purchase of Wote Bus park land	42,000,000	5,000,000	-	0	Not started
16	Wote Municipality	Construction of modern Boda Boda sheds in Wote town	1,000,000	999,380	-	0	Ongoing
17	Wote Municipality	Renovation of kako market shed	1,000,000	999,100	-	0	Ongoing
18	Wote Municipality	Kyamuthei Toilet- Construction of Kyamuthei 3 door toilet with urinal	750,000	748,672	-	0	Ongoing

4.15.2. Non-Financial Performance

During the first nine months of FY 2025/26, the Municipality made notable progress in enhancing urban infrastructure and service delivery. A total of eight solar-powered high mast floodlights were installed, improving security and night time visibility in key areas. In addition, six skip bins were procured, branded, and strategically placed to strengthen solid waste management and promote a cleaner urban environment.

In efforts to improve public sanitation facilities, one public toilet was completed at Muusini, enhancing access to hygienic services for residents. Further, the Municipality constructed two boda boda sheds, aimed at providing organized and safe operating spaces for operators, thereby supporting local transport activities and reducing congestion.

Table 76: Wote Municipality Non-Financial Performance

Program me	Key Output	Key Performanc e Indicator	FY 2025/26			
			Target (s)	Actual Performance as of 31st March 2026	Variance	Remarks
Urban Develop ment	Parking zones established and cabro paved	Meters of parking zones established and cabro paved	2000	0	-2000	Projects not yet started
	Roads murramed/graded	Kms of roads murramed/g raded	2	0	-2	Projects not yet started
	Solar-powered high mast floodlights installed	No of solar powered high mast floodlights installed	1	8	7	Installed 8 floodlights
	Skip bins supplied	No of skip bins supplied	6	6	0	procured, branded and strategically placed
	Toilets constructed	No. of toilets constructed	2	1	-1	Muusini complete, Kyamuthei ongoing
	Bodaboda shed constructed	No. of Bodaboda shed constructed	1	2	1	Two constructed and branded awaiting handover to users

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.
5. **Adopt integrated waste management systems:** Promote recycling, composting, and environmentally sound disposal practices.
6. **Promote climate change adaptation measures:** Implement green infrastructure and sustainable water management initiatives.
7. **Enhance revenue collection and financial management:** Digitize revenue systems and strengthen accountability.
8. **Promote Public–Private Partnerships (PPPs):** Leverage partnerships for infrastructure development and service delivery.
9. **Build Institutional and Technical Capacity:** Train municipal staff and enhance technical expertise in urban management.
10. **Promote Environmental Conservation:** Protect water catchments areas, green spaces, and enforce environmental regulations.

4.16. Emali-Sultan Hamud Municipality

4.16.1. Financial Performance Summary

The total expenditure for the period was Kshs. 45,464,982 against a budget of Kshs. 114,532,398 representing an absorption rate of 40 percent. The recurrent expenditure absorption rate was 34 percent while the development expenditure was 43 percent. The table below shows the departmental expenditures per economic classification

Table 77: Expenditures per economic classification and Comparative analysis with the Third Quarter of FY 2024/25

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at 31 st March, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at 31 st March, 2026	Absorption Rate (%)
Salaries	8,830,055	-	0	12,610,000	-	0
O&M	23,214,225	7,262,978	31	29,928,960	14,564,982	49
Recurrent	32,044,280	7,262,978	23	42,538,960	14,564,982	34
Development	42,745,731	12,302,277	29	71,993,438	30,900,000	43
Total	74,790,011	19,565,255	26	114,532,398	45,464,982	40

The total expenditure constituted 32 percent operations and maintenance and 68 percent capital expenditure. The figure below shows the departmental expenditures per economic classification.

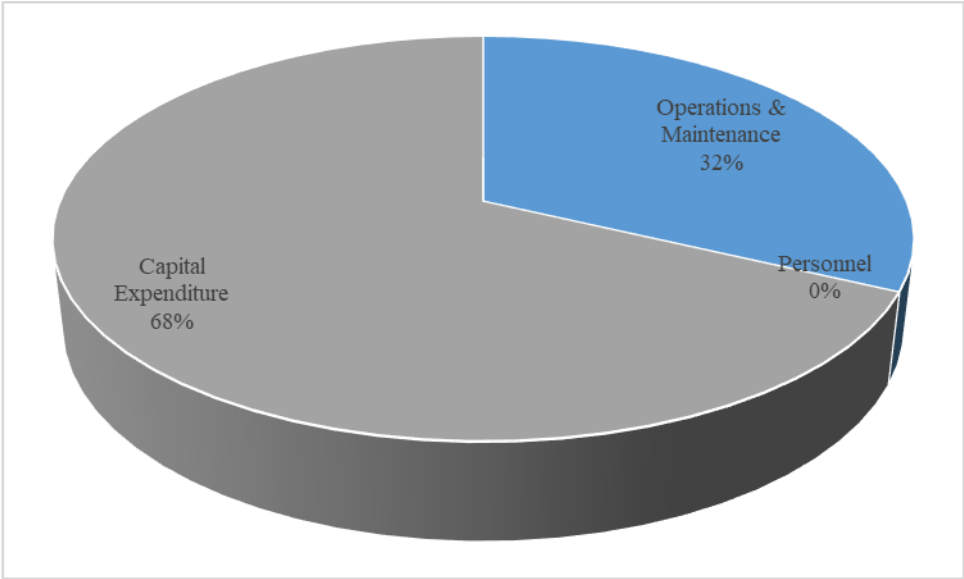


Figure 18: Expenditure by Economic Classification

Expenditure by Programme and Sub-programme

Table 78: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st March 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services	Programme 1: General administration &	42,538,960	71,993,438	14,564,982	30,900,000	34	43

	planning						
Total		42,538,960	71,993,438	14,564,982	30,900,000	34	43

Recurrent Expenditure

The municipality spent a total of Kshs 14,564,982 against a recurrent budget of Kshs 42,538,960 representing absorption rate of 34 percent. Board and Committee sitting allowances had the highest expenditure at Kshs 2,500,000 followed by promotion and regulation of refuse collection and solid waste management at Kshs. 2,427,800. The table below presents the recurrent expenditure per expenditure item.

Table 79: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
1	Board and Committee sitting allowances	2,500,000	2,500,000	100
2	Promotion regulation and provision of refuse collection and solid waste management services	13,000,000	2,427,800	19
3	Utilities-Electricity	3,500,000	1,750,000	50
4	Enforcement services	1,500,000	1,500,000	100
5	Fuels, Oils & Lubricants	1,300,000	1,300,000	100
6	Daily Subsistence Allowance	1,100,000	1,100,000	100
7	Maintenance Expenses - Motor Vehicle	1,000,000	1,000,000	100
8	Hospitality-Catering Services Accommodation,Gifts & Drinks	724,598	600,000	83
9	Training Expenses	500,000	500,000	100
10	Community Outreach	400,000	400,000	100
11	Office operating expenses	800,000	400,000	50
12	Other Operating expenses-Financial Reporting and Management	250,000	250,000	100
13	Domestic Travel Costs	400,000	200,000	50
14	Planning, budgeting and indicator tracking	200,000	200,000	100
15	Utilities-Water and Sewerage	200,000	100,000	50
16	Communication-Telephone	200,000	100,000	50
17	Publishing & printing Services	174,362	87,182	50
18	Advertising & Publicity	150,000	75,000	50
19	Maintenance of Office Equipment	150,000	75,000	50
20	Salaries & Wages	12,610,000	0	0
21	Communication-Internet Connection	480,000	0	0
22	Membership fees	100,000	0	0
23	Municipal Quarterly Citizen Fora	300,000	0	0
24	Office Rent	1,000,000	0	0

Development Expenditure

The municipality's development expenditure was Kshs. 30,900,000 against a budget of Kshs 71,993,438 representing 43 percent absorption rate. The highest expenditure was incurred in preparation of Municipal Spatial Plan. The project implementation status is as shown in the table below.

Table 80: Emali-Sultan Hamud Municipality Development Expenditure and Project Status

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Contract sum Ksh	Expenditure as at 31st March 2026	Absorption rate (%)	Status
1	HQ	Preparation of Municipal Spatial Plan	9,800,000		9,800,000	100	Ongoing
2	Mbitini & Emali/Mulala	Mbitini & Emali/Mulala - Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000		6,000,000	100	Ongoing
3	Kasikeu	Sultan Hamud floodlight	3,000,000	2,998,758	3,000,000	100	Not started
4	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000		2,500,000	100	Ongoing
5	Kasikeu	Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000		2,000,000	100	Complete
6	Emali/Mulala	Fencing and roofing of Water tanks in Emali Business Center	2,000,000		2,000,000	100	Complete
7	Emali/Mulala, Kasikeu	Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000		2,000,000	100	Ongoing
8	NZAKIKA, Kasikeu & Nguu/Masumba	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	Ongoing
9		Youth empowerment - Sports and Talent Development	1,000,000		1,000,000	100	Ongoing
10	Kasikeu	Kasikeu - ICT hub and Recreation Center	500,000		500,000	100	Not started
11	Emali/Mulala	Emali/Mulala & Kasikeu - Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000		100,000	11	Ongoing
12		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant	37,167,542		-	0	Not started

No	Ward	Expenditure Item	FY 2025/26 Supplementa ry Budget (1) Estimates	Contra ct sum Ksh	Expenditu re as at 31st March 2026	Absorpti on rate (%)	Status
		(UDG)					
13	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	500,000		-	0	Not Started
14		Purchase of market cleaning equipment and protective gear	75,200		-	0	Complete
15		Opening and unclogging of drainage systems	696		-	0	Complete
16	Emali/Mulala	Rehabilitation of Emali recreation park	500,000		-	0	Ongoing
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 the table below.

Table 81:Emali Sultan Hamud Municipality Non-Financial Performance

Programme	Key Output	Key Performance Indicator	FY 2025/26			
			Target(s)	Actual Performance as of 31st March 2026	Variance	Remarks
Urban Development	High mast floodlights installed	No of high mast floodlights installed	2	0	-2	Projects not yet started
	Decentralize d treatment facility rehabilitated	No of Decentralized treatment facility rehabilitated	1	0	-1	Projects not yet started
	Toilets constructed	No. of toilets constructed	2	0	-2	Projects not yet started
	Bodaboda shed constructed	No. of Bodaboda shed constructed	2	1	-1	Emali bodaboda done , Sultan not yet done
	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.
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 Authority's expenditure for the first nine months of FY 2025/26 was KShs 76,747,165 against a budget of KShs. 84,548,596 representing an absorption rate of 91 percent. Recurrent expenditure amounted to KShs 65,747,413 while development expenditure was KShs 10,999,752. This represented an absorption rate of 91 percent and 92 percent respectively. The table below shows the Authority expenditures per economic classification.

Table 82: Comparison of FY 24/25 and FY 25/26 Quarter Three Performances

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at March 31st, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at March 31st, 2026	Absorption Rate (%)
Salaries	25,342,473	16,200,700	64	26,609,596	21,729,247	82
O&M	32,411,226	21,980,300	68	45,939,000	44,018,166	96
Recurrent	57,753,699	38,181,000	66	72,548,596	65,747,413	91
Development	5,000,000	2,000,000	40	12,000,000	10,999,752	92
Total	62,753,699	23,382,507	37	84,548,596	76,747,165	91

The total expenditure of KShs 76,747,165 comprised of 58 percent operations and maintenance, 28 percent personnel emolument, and 14 percent capital expenditure. The figure below shows the departmental expenditures per economic classification;

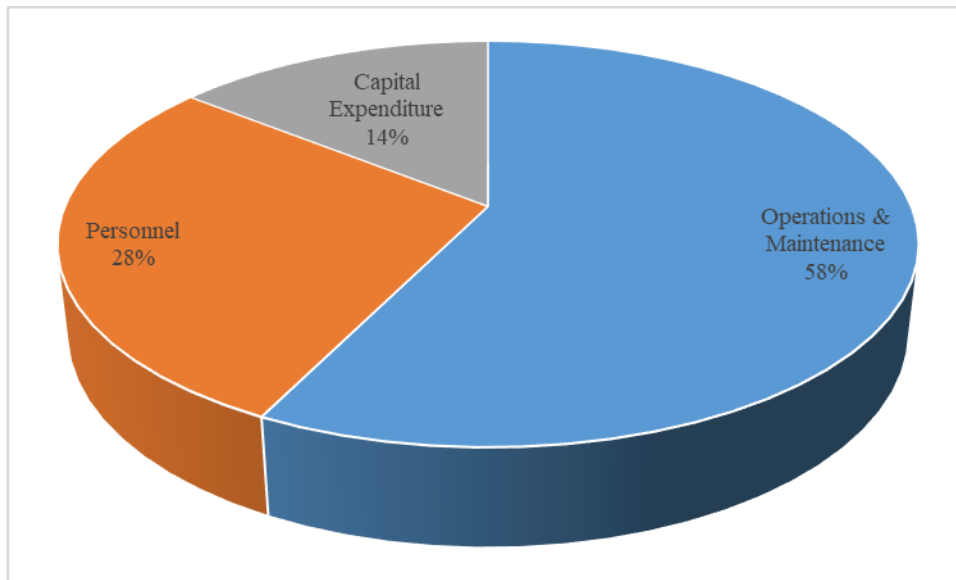


Figure 19: Expenditure by Economic Classification

Table 83: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (1) Estimates		Actual Expenditure as at 31 st March 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expe	Recurrent Expe	Development Expe	Recurrent Expe	Development Expe

General Administration & support services.	Programme 1: General Administration & support services.	72,548,596	12,000,000	65,747,413	10,999,752	91	92
Total		72,548,596	12,000,000	65,747,413	10,999,752	91	92

Recurrent Expenditure

The total recurrent expenditure for the Authority was KShs 65,747,413 which represents 91 percent absorption against a budget of KShs 72,548,596. The highest recurrent expenditure was Salaries & wages at KShs 21,729,247 followed by enforcement at KShs 7,734,140.

Table 84: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
1	Salaries & Wages	26,609,596	21,729,247	82
2	Enforcement	7,754,464	7,734,140	100
3	Medical Insurance	7,000,000	6,999,991	100
4	Board Committee Expenses	4,500,000	4,500,000	100
5	Strengthening sand resources governance and sustainable utilization	3,000,000	2,997,277	100
6	Refined Fuels & Lubricants	2,500,000	2,495,130	100
7	Financial management & Reporting	2,500,000	2,328,400	93
8	Daily Subsistence Allowance	2,000,000	2,000,000	100
9	Review of Makueni Sand Act	2,000,000	1,957,310	98
10	Governance training-Capacity building	1,500,000	1,448,204	97
11	Catering Services(Receptions, Accommodation,drinks)	1,400,000	1,398,970	100
12	Maintenance Motor Vehicles	1,100,000	1,099,324	100
13	Insurance-WIBA	700,000	700,000	100
14	Payment of Rents and Rates - Sand Authority Head Office	820,000	610,393	74
15	Purchase of Computers	600,000	599,910	100
16	Travel Costs	500,000	500,000	100
17	Insurance-motor vehicles	500,000	500,000	100
18	Office & General Supplies and Services	500,000	500,000	100
19	Supplies and accessories for Computers and printers	500,000	500,000	100
20	Training Expenses	500,000	493,386	99
21	Partnership and linkages	500,000	489,955	98
22	Legal fees	500,000	432,557	87

No.	Expenditure Item	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate ()
23	Communication, Supplies and Services	400,000	398,316	100
24	Telephone, Telex, Fascimile and Mobile Phone Services	600,000	394,500	66
25	Planning,budgeting&indicator tracking	400,000	393,600	98
26	Security services	800,000	367,200	46
27	Research & Internship	500,000	315,000	63
28	Publishing & printing Services	300,000	299,934	100
29	Knoweldge Management	300,000	266,815	89
30	Audit fees	232,000	232,000	100
31	Maintenance of Office Furniture	200,000	200,000	100
32	Bank Service Commission & Charges	200,000	188,154	94
33	Advertising, Awareness & Publicity Campaigns	242,536	178,000	73
34	Purchase of uniforms & clothing	120,000	119,960	100
35	Water and Sewarage	500,000	112,480	22
36	Electricity	100,000	100,000	100
37	Maintenance of Buildings	100,000	100,000	100
38	Annual subscription fees	60,000	57,260	95
39	Courier & Postal Services	10,000	10,000	100

Development Expenditure

Makueni Sand Conservation & Utilization Authority had Ksh 10,999,752 expenditure on development during the first nine months of FY 2025/26. This was against a budget of Ksh 12,000,000, which represented 92 percent absorption rate.

Table 85: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status

No.	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Contract sum (Kshs)	Expenditure as at 31 st March 2026	Absorption rate (%)	Status
1	Kiimakiu /Kalanzo ni	Rehabilitation and Catchment conservation of Ikaasu earthdam	5,000,000	4,288,208	4,999,752	100	Complete
2	Kiimakiu /Kalanzo ni	Rehabilitation and catchment conservation of Iswii earthdam	3,000,000		3,000,000	100	Not started
3	HQ	Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000		2,000,000	100	Ongoing
4	Kiimakiu /Kalanzo ni	20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (selfhelp	1,000,000		1,000,000	100	Ongoing

No.	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (1) Estimates	Contract sum (Kshs)	Expenditure as at 31st March 2026	Absorption rate (%)	Status
		group)					
5	HQ	Conservation	1,000,000	999,900	-	0	Complete

4.17.2. Non-Financial Performance

During the period under review, the Authority promoted sustainable sand harvesting and environmental conservation by conducting 40 sensitization forums, increasing awareness on responsible sand conservation and utilization, and rehabilitated Ikaasu Earth Dam.

Table 86: Sand Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
					Target(s)	Actual Performance as of 31 st March 2026	Variance	Remarks
Environmental Conservation and Management	Environmental Conservation and Management	Sand Authority	Earthdams rehabilitated	No. of earthdams rehabilitated	3	1	1	Ikaasu earthdam rehabilitation ongoing
		Sand Authority	Sensitization forums carried out	No. of sensitization forums carried out	50	40	-10	Community Barrazas held to sensitize the community on sustainable sand conservation and utilization
		Sand Authority	legal frameworks developed	No of legal frameworks developed	2	0	-2	No legal frameworks so far

4.17.3. Emerging issue, Challenges and Recommendation

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.

Emerging Issues

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

By the end of the third quarter, the Authority had incurred an expenditure of Ksh. 53,723,209 against a budget of Ksh 87,050,656 which comprise operations and maintenance Ksh 13,365,905 and development Ksh 40,357,304 leading to an overall absorption rate of 62 percent.

Table 87: Budget Summary and Expenditure

Economic Classification	FY 2025/26 Supplementary(1)	Expenditures As At 31st March 2026	Absorption Rate (%)
-------------------------	--------------------------------	---------------------------------------	------------------------

	Budget Estimates		
Salaries	17,432,207.00	-	0
Operations	15,055,700	10,894,336	72
Maintenance	4,512,528	2,471,569	55
Sub Total O&M	19,568,228	13,365,905	68
Total recurrent	37,000,434.54	13,365,905	36
Development	50,050,222	40,357,304	81
Total Budget	87,050,656.54	53,723,209	62

Source: County Treasury 2026

The total expenditure consists of 75 percent development and 25 percent operations and maintenance

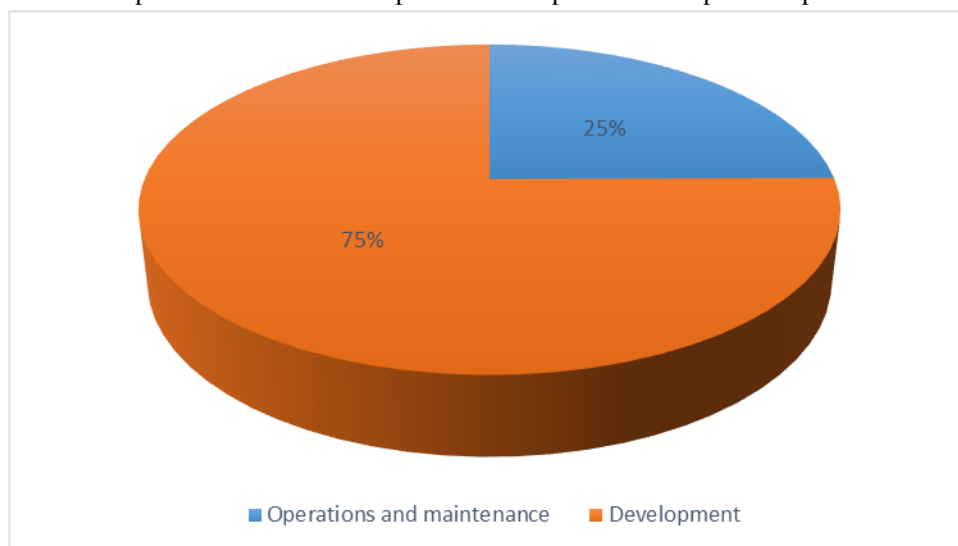


Figure 20: MCFDMA Third Quarter Expenditure by Economic Classification

Expenditure by Programme and Sub Programme

The MCFDMA has only one program whose development component had the highest absorption rate at 81 percent as illustrated in table below.

Table 88: MCFDMA Expenditures by Programme and Sub Programme

Programme	Sub Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at 31st March 2026		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	13,365,905	40,357,304	36	81

Recurrent expenditure

The Authority had a recurrent expenditure of Ksh 13,365,905 against a budget of Ksh 37,000,434.54 translated to an absorption rate of 36 percent.

Table 89: MCFDMA; Recurrent Expenditure for the period 1st July 2025-31st March 2026

S/NO	Expenditure Item	FY 2025/26 Supplementary 1 Budget	Expenditure as at 31st March 2026	Absorption Rate(%)
1	Salaries & Wages	17,432,207	-	0
2	Maintenance of Plant, Machinery and Equipment	3,362,528	1,911,105	57
3	Board /Governance allowances	2,696,000	1,759,903	65
4	Payment of casuals	1,728,000	1,679,503	97
5	Daily Subsistence Allowance	1,200,000	1,159,072	97
6	Promotion and Incentives	1,000,000	956,840	96
7	Communication- sales and Marketing Campaign	980,000	805,729	82
8	Fuels, Oils & Lubricants	800,000	765,570	96
9	Hospitality-Catering Services Accommodation, Gifts & Drinks	910,000	583,232	64
10	Maintenance Expenses- Motor Vehicles	1,000,000	542,755	54
11	Office & General Supplies-Sanitary	400,000	399,900	100
12	Communication-Internet Connection	460,000	334,080	73
13	Utilities-Electricity	800,000	303,800	38
14	Office expenses	300,000	281,448	94
15	Personal Protective Equipment	280,000	273,645	98
16	Communication-Telephone	240,000	205,000	85
17	Foreign Travel Costs	203,000	203,000	100
18	Hygiene and toiletry consumables	200,000	199,985	100
19	Office & General Supplies-stationery	200,000	197,069	99
20	Advertising & Publicity	1,000,000	175,100	18
21	Utilities-Water and Sewerage	146,700	146,700	100
22	Licences and certification	272,000	140,670	52
23	Rent of depots / stores	360,000	120,000	33
24	Training Expenses and exposure visits	500,000	110,165	22
25	Lab chemicals and reagents	200,000	66,675	33
26	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	27,250	15
27	Website Maintenance/Social media	150,000	17,709	12

Source: County Treasury 2026

Development Expenditure

Table 90: MCFDMA; Development Expenditure for the period 1st July 2025 -31st March 2026

S/No	Ward	Expenditure item/ Project name	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption Rate (%)	Project status
1	All wards	Purchase of mangoes for puree production	13,920,000	13,919,380	100	Complete
2	All wards	Puree production	12,408,931	11,614,131	94	Complete
5	HQ	Blow Moulding Machine	8,398,511	8,384,175	100	Ongoing
6	HQ	Tetra Pak Juice Machine	5,500,000	3,558,536	65	Ongoing
7	HQ	Quality Management Certifications	3,442,000	1,193,680	35	Ongoing

S/No	Ward	Expenditure item/ Project name	FY 2025/26 supplementary Budget (1) Estimates	Expenditure as at 31 st March 2026	Absorption Rate (%)	Project status
8	HQ	RTD line Modification	1,305,000	1,062,470	81	Complete
9	HQ	Policy & legal framework	1,900,000	420,140	22	Ongoing
10	HQ	Rebranding	1,600,000	204,792	13	Ongoing
11	HQ	Bottle Store Flooring	1,140,780	0	0	Ongoing
12	HQ	Energy Audit	435,000	0	0	ongoing

4.18.2. Non-financial performance for the period

By the end of third quarter of FY 2025/26, the Authority generated a cumulative revenue amounting to Ksh 15,777,380, against a target of KSh 70,840,000, indicating a shortfall of KSh 55,062,620, with sales still ongoing, pointing to a lag between production and market uptake but with clear potential for improved revenue performance as commercialization efforts scale. MCFDMA recorded strong production performance by surpassing targets in both product lines, delivering 2,213 drums of puree against a target of 1,400 and 44.192 MT of RTD juice against a target of 30 MT.

Table 91: Non Financial performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 31 st March 2026	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	2213	813
				Quantity of RTD juice produced in MT	30	44	14
				Revenue Generated	70,840,000	15,777,380	(55,062,620)

Source: County Treasury 2026

4.18.3. Emerging issue, challenges and recommendation

Emerging issues

1. 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.
2. Fruit farmers are encountering high costs for farm inputs.
3. New collaborations with partners and stakeholders are emerging in the fields of fruit development and marketing.
4. Increasing mango production calls for more financing

Challenges

1. The delayed disbursement of funds for capital projects is hindering the authority's ability to conduct planned maintenance and expand essential infrastructure.
2. Cash flow delays from ninety-day credit periods impact liquidity and disrupt production schedules.
3. Unpredictable weather patterns and inconsistent rainfall result in low fruit yields.

- 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

- Enhance Mobilization of external resources from agricultural partners.
- Promote agricultural practices that are resilient to climate change.
- Improve coordination and governance mechanisms.
- Foster the development of farmer institutions and promote digital inclusion.
- 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 nine months of FY 2025/26, total expenditure amounted to Kshs 819,274,627.97 representing absorption rate of 80 percent against an approved budget of Kshs 1,025,110,612.86. Recurrent expenditure was Kshs 761,810,356.08, representing 79 percent absorption rate, while development expenditure was Kshs 57,464,271.89, reflecting 85 percent absorption rate.

Table 92: County Assembly, Third Quarter Budget and Expenditures

Expenditure Item	FY 2025/26 Supplementary 2 Budget Estimates	Expenditures as at 31st March 2026	Absorption Rate (%)
Personnel	495,224,276.57	341,104,235.38	69
Operations and Maintenance	469,407,038.44	420,706,120.70	90
Total Recurrent	964,631,315.00	761,810,356.08	79
Development	60,479,297.86	57,464,271.89	95
Total	1,025,110,612.86	819,274,627.97	80

The total expenditure comprised of 42 percent personal emoluments, 51 percent operations and maintenance and 7 percent development.

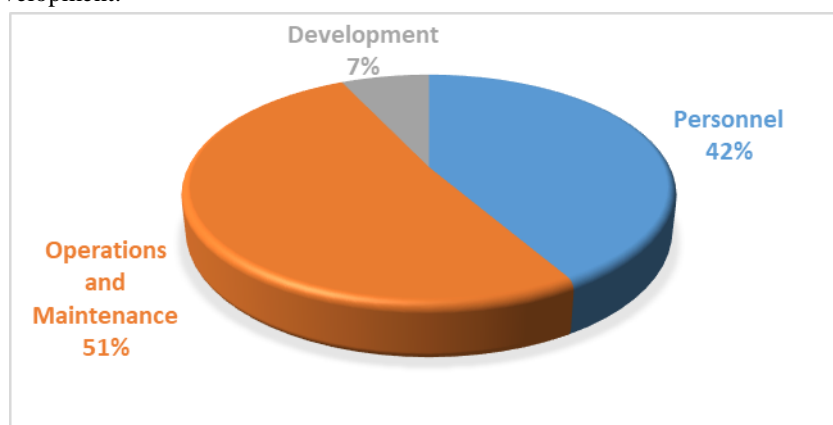


Figure 21: County Assembly Third Quarter Financial Performance

Expenditure by programme and sub programme

In the first nine months of FY 2025/26, General administration and planning programme had the highest expenditure of Kshs. 761,810,365.00 with an absorption rate of 79 percent while acquisition of non-financial assets had an expenditure of Kshs 57,464,271.89 against a budget of Kshs 60,479,297.75 representing absorption rate of 95 percent.

Table 93: Expenditure By Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)	Expenditure (including accrued expenditure) as of 31 st March 2026 (Kshs.)	Absorption Rate (%)
-----------	---------------	---	---	---------------------

		Recurrent	Development	Recurrent	Development	Recurrent	Development
County Assembly							
Programme 1	Compensation to Employees	495,224,276.57	-	341,604,235.00	-	69	-
	Use of Goods and Services	469,407,038.44	-	420,206,130.00	-	90	-
	Sub Total	964,631,315.00	-	761,810,365.00	-	79	-
Programme 2	Acquisition of Non-Financial Assets	-	60,479,297.75	-	57,464,271.89		95
	Sub-Total		60,479,297.75		57,464,271.89		95
Grand Total		964,631,315.00	60,479,297.75	761,810,365.00	57,464,271.89	79	95

Recurrent expenditure

The recurrent expenditure comprised of Kshs 341,604,235.00 for personnel emoluments and Kshs 420,206,130.00 for operation and maintenance. Makueni County Assembly Staff vote recorded the highest expenditure at Kshs 79,200,107 followed by MCA's salaries at Kshs 52,839,825.

Table 94: County Assembly; Third Quarter Recurrent Expenditure

No	Economic Item	FY 2025/26 Supplement ary 2 Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
1	Basic salary - Makueni county assembly staff	109,388,236	79,200,107	72
2	Basic salary - MCAs	63,111,075	52,839,825	84
3	Medical insurance	32,064,100	32,064,100	100
4	County assembly ward office facilitation	40,569,480	30,427,110	75
5	General oversight - Elected	37,000,000	28,171,550	76
6	Gratuity - Arrears	28,041,501	28,041,501	100
7	Accommodation-MCAs whole house	29,265,600	26,763,500	91
8	Special salary - Ward staff	69,259,818	25,889,325	37
9	Transport allowance MCAS - Weekend mileage	31,921,602	24,431,550	77
10	House allowance-MCAS	32,320,000	24,400,000	75
11	Sitting allowance-MCAS	43,692,800	23,975,700	55
12	Accommodation-Admin	24,000,000	22,998,600	96
13	Gratuity-Ward staff Arrears	21,100,000	21,100,000	100
14	Gratuity	18,086,000	18,086,000	100
15	Hardship allowance	21,459,350	16,833,500	78
16	House allowance-staff	21,217,905	16,691,684	79
17	Accommodation-admin-arrears	15,689,200	15,689,200	100
18	Transport allowance MCAS	18,794,041	14,359,492	76
19	Accommodation-CASA	14,207,200	14,207,200	100
20	Employer contribution to staff pension scheme	17,651,641	12,657,497	72
21	Accommodation-committees activities	14,000,000	12,574,050	90
22	Ward offices operation costs	15,728,832	11,742,010	75
23	Responsibility allowance	15,444,000	11,433,000	74
24	Training accommodation allowance	9,927,682	9,927,682	100
25	Public participation	10,200,000	9,923,150	97

No	Economic Item	FY 2025/26 Supplement ary 2 Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
26	Boards, Committees, Conference and Seminars	9,400,000	9,099,325	97
27	Domestic travel	9,000,000	8,901,859	99
28	Salary market adjustment	9,834,298	8,678,990	88
29	Commuter allowance staff	10,649,000	8,210,000	77
30	Capacity building -nominated	8,143,600	8,143,500	100
31	Other expenses - fringe benefits tax	17,794,236	8,053,489	45
32	Foreign accommodation - arrears	7,762,218	7,762,218	100
33	Accommodation-staff activities	7,000,000	7,000,000	100
34	Boards, Committees, Conference and Seminars - Arrears	6,618,500	6,618,500	100
35	Accommodation-whole house (legislative summit)	5,349,300	5,349,300	100
36	Refined fuel and lubricants for transport	6,000,000	5,093,050	85
37	Employer contribution to housing levy	6,609,947	4,856,056	73
38	Professional fees - legal fees	4,000,000	4,000,000	100
39	Security operations/interventions	4,166,400	3,954,070	95
40	Security operations/interventions - arrears	3,555,405	3,555,405	100
41	Motor vehicle insurance/property	3,500,000	3,500,000	100
42	Catering services (reception), food and drinks	3,500,000	3,303,470	94
43	Maintenance expenses motor vehicles	3,400,000	3,256,670	96
44	Interns allowance	3,561,000	3,000,000	84
45	Special salary - external CASB members	3,770,000	2,900,000	77
46	Rent and rates - Non-Residential (30 ward offices)	3,366,000	2,805,000	83
47	Sitting allowance- CASB members	5,336,000	2,650,000	50
48	Gratuity- Contractual staff	2,595,466	2,595,466	100
49	General oversight - Nominated	2,519,200	2,519,200	100
50	Employer contribution to NSSF	3,134,563	2,517,510	80
51	Insurance costs (WIBA/GPA)	2,500,000	2,500,000	100
52	Group life insurance	2,500,000	2,500,000	100
53	Board allowance - CASB	2,500,000	2,499,300	100
54	Maintenance of Hansard system-annual	2,480,000	2,480,000	100
55	Maintenance expenses motor vehicles-arrears	2,469,212	2,466,012	100
56	Airtime allowance MCAS	3,245,000	2,450,000	76
57	Membership fees, dues & subscriptions to professional	6,050,000	2,352,950	39
58	Gratuity-ward staff	2,276,640	2,276,640	100
59	Gratuity- contractual staff-arrears	2,256,927	2,256,927	100
60	Motor vehicle reimbursement (MCAS)	2,212,000	2,212,000	100
61	Domestic travel-arrears	2,038,212	2,038,212	100
62	Travel cost- arrears (EALASCA)	2,002,760	2,002,760	100
63	Supplies and accessories of computers	2,000,000	1,999,067	100
64	Maintenance of computers software's and networks	1,800,000	1,800,000	100
65	License renewal - office 365	1,500,000	1,500,000	100
66	Internet connections	1,500,000	1,397,046	93
67	Other expenses - fringe benefits tax arrears	1,307,116	1,307,116	100
68	Telephone, mobile phone services	1,450,000	1,187,000	82
69	House allowance-external CASB members	1,456,000	1,120,000	77
70	Other operating expenses - sporting activities	1,000,000	998,720	100
71	Sanitary and cleaning materials	1,000,000	981,245	98
72	General office supplies	1,000,000	928,910	93
73	Advertising, awareness and publicity	1,000,000	899,970	90
74	Disability allowance	1,280,000	800,000	63
75	Sundry travel items - Arrears	800,000	800,000	100
76	Leave allowances	744,000	730,000	98
77	Facilitator fees	700,000	600,000	86
78	Audit committee	1,000,000	599,200	60

No	Economic Item	FY 2025/26 Supplementary 2 Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
79	Travel allowance	700,000	594,200	85
80	Electricity	500,000	500,000	100
81	Transport allowance - external CASB members	520,000	400,000	77
82	Publishing and printing services	400,000	400,000	100
83	Water and sewerage services	1,400,000	390,860	28
84	Other expenses - media outreach/purchase of media	300,000	295,800	99
85	Maintenance of buildings	200,000	199,520	100
86	Nita - training levy	263,950	175,300	66
87	Bank service and commission charges	1,950,300	153,190	8
88	Repairs & maintenance furniture & equipment	150,000	138,000	92
89	Airtime allowance- external CASB members	104,000	80,000	77
90	Courier and postal services	50,000	50,000	100
91	Extraneous allowance	720,000	-	0
92	Purchase of uniforms and clothing's - staff and MCAs	50,000	-	0
93	Medical expenses - ex gratia medical costs refund	250,000	-	0
94	Other expenses - staff and MCAS welfare	300,000	-	0

Development Expenditure

The county assembly had a budget of Kshs 60,363,165.89 in which an expenditure of Kshs 57,464,271.89 was incurred as shown below.

Table 95: County Assembly; Third quarter Development Expenditure

Economic Item & Title	FY 2025/26 Supplementary 2 Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate(%)	Remarks (Explanation on performance)
New office block phase iii/consultancy	47,007,623.89	47,007,623.89	100	Ongoing project
Solar works/consultancy	4,494,053.00	4,494,053.00	100	Project complete and in use
Other infrastructure- maintenance	3,855,183.00	3,478,229.00	90	Project complete and in use
Maintenance-general services	1,300,000.00	1,300,000.00	100	Ongoing project
Maintenance-plumbing works	596,010.00	596,010.00	100	Project complete and in use
Maintenance-maintenance of steel water tank and tower-	588,356.00	588,356.00	100	Project complete and in use
Maintenance and renovation	2,521,940.00	-	0	Ongoing project
Total	60,363,165.89	57,464,271.89	95	

Source: County Assembly

4.19.2. County Assembly Non-Financial Performance

During the first nine months 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.

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 against the planned target of two, reflecting a strong commitment to citizen engagement.

Table 96: County Assembly Non Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Performance Indicator	FY 2025/26			Remarks
				Target(s)	Actual Performance as of 31 st March, 2026	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 Procedural Services department	No. Regulations passed	5	2	-3	The Assembly 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
Representation	Statements	Legislation and Procedural Services department	No. of statements considered by the Assembly	40	31	-9	Statements responses were issued
	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

Programme	Sub-Programme	Delivery Unit	Key Performance Indicator	FY 2025/26			Remarks
				Target(s)	Actual Performance as of 31 st March, 2026	Variance	
							under review
	Member's Motions	Legislation and Procedural Services department	No. motions developed by members and passed by the house	10	0	-10	No. of Member's motion was approved by the Assembly
Oversight	Individual Committee report's motions	Committee Services department	No. of reports table by Committees	185	145	-40	This is a continuous process
	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	0	3	0	Done on need basis
Public Participation	Special Interest Groups Oversight	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 includes 1 Oversight and 1 Capacity Building
Public Participation	Public Forums and requests for Memoranda	Committee Services department	No. of public participation fora 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

This chapter highlights emerging issues and challenges realized during the implementation of programmes and projects in the third quarter of FY2025/26. It also provides recommendations for future improvement.

5.1. Emerging Issues and Trends

1. **Inflation and price fluctuations driven by external economic factors:** The County has experienced rising and unstable prices of goods, fuel, and construction materials driven by external economic shocks such as global supply chain disruptions and market fluctuations. This has increased the cost of development projects, strained budget allocations, and affected timely implementation of programmes
2. **Climate change and unpredictable weather patterns:** The County continues to experience unpredictable weather conditions, which have affected project implementation timelines. This underscores the need for improved planning of implementation schedules and the adoption of climate-smart and resilient development approaches.
3. Population growth, urbanization, rising youth unemployment and increasing household vulnerability have intensified demand for critical services.

5.2. Key Challenges

1. Delayed disbursement of funds and inadequate budget allocation: Delays in disbursement of funds from the National Treasury and inadequate budget allocations significantly affected timely initiation and implementation of programmes/ projects and disrupted service delivery.
2. Climate change and unpredictable rainfall patterns: The County experienced unusually heavy rains which disrupted planned project timelines. The adverse weather conditions particularly affected road grading and other infrastructure works, limited access to project sites and consequently delayed implementation.
3. Rising demand for services and socio-economic pressures: The County continues to experience increasing demand for services, compounded by socio-economic pressures such as high input costs, inflation, unemployment, poverty, and a growing number of vulnerable cases, all of which place additional strain on already constrained county resources.
4. Unpredictable factors such as fluctuating fuel prices and rising material costs disrupted project schedules and planned budgets. These external shocks introduced financial uncertainty affecting project management and timely execution of development programmes.
5. Staffing shortages, limited succession planning and inadequate capacity building affected service delivery and programme implementation across various sectors such health, agriculture, gender, trade, transport, and lands.
6. Encroachment on public land and road reserves, along with vandalism and theft of infrastructure has increased maintenance costs and disrupted service delivery
7. Low uptake and utilization of technology and data systems across departments.

5.3. Recommendations

1. Ensure that preparatory activities such as data collection, design development and preparation of cabinet or ministerial papers and requisitions are completed in a timely manner to facilitate early procurement, project implementation and timely submission of funding requests to the National Treasury.
2. Strengthen stakeholder partnerships for resource mobilization and effective Implementation: The County Government should enhance collaboration with development partners, non-state actors, and other stakeholders to mobilize additional financial and technical resources, and to improve the efficiency and effectiveness of programme and project implementation.
3. Enhance revenue mobilization for sustainable project financing: Broaden resource mobilization for project financing: Expand the county's revenue base and strengthen public sensitization on tax compliance as a way of broadening resource mobilization to fund development projects and fill existing funding gaps.
4. 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.
5. Strengthen human resource capacity and succession planning by addressing staffing gaps through targeted recruitment, continuous capacity building, structured succession planning, and ongoing professional development across departments.
6. Promote community ownership of County development projects and intensify public awareness to curb vandalism, theft and encroachment on public assets.
7. Leverage on the existing digital systems and automation for enhanced service delivery.