REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY

THE COUNTY TREASURY

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

Our Ref: GMC/FIN/BGT.30/VOL.10(37)

Date: 28th October, 2026

RECEIVED
29 OCT 2026
MAKUENI COUNTY ASSEMBLY
OFFICE OF

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

Dear Sir,

RE: SUBMISSION OF MAKUENI COUNTY FY 2026/27 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Sections 166 (4) of the Public Finance Management Act, 2012, (CAP 412A), please find attached Makueni County FY 2026/27 first quarter budget implementation report for your consideration.

Kind regards.

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

RECEIVED
29 OCT 2026
MAKUENI COUNTY ASSEMBLY OFFICE OF THE CLERK

DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

MAKUENI COUNTY FY 2026/27

FIRST QUARTER BUDGET IMPLEMENTATION REPORT

October 2026

Makueni County Quarter One Budget Implementation Report (MCBIR)

FY 2026/27

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

The County Government of Makueni is committed to promoting prudent financial management, transparency, accountability, and effective service delivery through the efficient utilization of public resources. The First Quarter Budget Implementation Report for the Financial Year 2026/27 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 provides an assessment of the County Government's financial and non-financial performance during the period from 1st July to 30th September 2026.

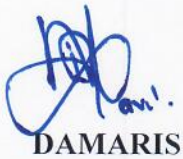
The report presents an overview of revenue collection, funds received, expenditure performance, and progress in the implementation of planned programmes, projects, and activities across county departments and entities. It also highlights emerging issues and challenges affecting budget execution and proposes recommendations to strengthen financial management, improve budget absorption, and enhance the delivery of essential public services.

The implementation of the FY 2026/27 budget is guided by the County Integrated Development Plan (CIDP) 2023–2027 and the County Annual Development Plan for FY 2026/27. The County continues to prioritize interventions that promote agricultural transformation and food security, expand access to safe and reliable water, strengthen healthcare services, improve infrastructure, support education and youth empowerment, enhance environmental conservation and climate resilience, promote local economic development, and strengthen governance and public participation.

Effective budget implementation requires timely disbursement of funds, improved own-source revenue mobilization, adherence to approved budget allocations, and close monitoring of programme and project performance. The County Government will therefore continue to strengthen expenditure controls, improve procurement and project implementation processes, address outstanding obligations in accordance with the applicable legal framework, and enhance coordination among departments to ensure that public resources deliver measurable results for the people of Makueni.

The preparation and publication of this report demonstrate the County Government's commitment to accountability, transparency and public participation in the management of public finances. The report provides an important basis for monitoring budget performance, identifying implementation challenges and informing corrective measures to enhance the realization of the County's development objectives during the 2026/27 financial year.

This report is presented to the County Assembly, the Office of the Controller of Budget, the National Treasury, the Commission on Revenue Allocation, and the public to facilitate oversight, informed decision making and constructive engagement on the implementation of the County budget.



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

ACKNOWLEDGEMENT

The successful preparation of the First Quarter Budget Implementation Report for FY 2026/27 has been made possible through the collective efforts and contributions of various individuals and institutions. We sincerely appreciate all those whose support played an important role in the development of this report. The County Treasury extends its special appreciation to H.E the Governor and H.E The Deputy governor for their exemplary leadership, strategic direction and consistent support provided throughout the preparation of the report. We also recognize the significant contribution of the County Executive Committee in guiding planning, budgeting and expenditure management processes.

The continued cooperation between the National Government ministries and agencies, County Assembly, County departments and Semi-Autonomous Government Agencies (SAGAs) has strengthened the alignment of development priorities with available resources. Their collaboration has also reinforced accountability in the utilization of public funds. We further appreciate the contributions of development partners, civil society organizations and community-based groups, whose input, feedback and active participation continue to promote transparency and meaningful citizen involvement in planning, budgeting and budget implementation.

We also express our sincere gratitude to the technical team, under the leadership of Annastacia Muendo (Director, Budget and Expenditure), Sylvia Mbevi (Ag. Director Financial Accounting Services), Stanlus Matheka (Ag. Director, Socio-Economic Planning), Ramadhan Masila (Ag. Director M&E), Benson Kiniva (Deputy Director Revenue), August Ngonzi (Assistant Director M&E), Jeremiah Mutunga (Budget Officer), Richard Mwendwa (Budget Officer),), Evans Kisilu (Senior Economist), Jacklyne Kiting'o (Senior Economist), Ruth Mwongeli (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist), Mathias Mbweli (Senior statistician), Faith Matheka (Senior Accountant), Penninah Mutindi (Accountant), Festus Musila (Accountant), Justus Mutunga (Statistician), Patricia Kanzi (Statistician, Jacob Kyungu (Economist), Benjamin Mengo (Senior M&E Officer), Margaret Muteti, Franklin Mambo and Mercy Wambua (Budget interns) for their technical expertise, dedication and valuable contribution towards the preparation of this report.

CYRUS MUTISYA NGONYO
COUNTY CHIEF OFFICER SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE, MONITORING AND EVALUATION

EXECUTIVE SUMMARY

The Makueni County First Quarter Budget Implementation Report for the Financial Year 2026/27 presents the County Government's financial and non-financial performance for the period 1st July to 30th September 2026. The report is prepared in accordance with Article 228(6) of the Constitution of Kenya, 2010, and Section 166 of the Public Finance Management (PFM) Act, 2012, which provide the constitutional and statutory framework for budget implementation oversight and quarterly financial reporting. It evaluates revenue performance, expenditure, departmental programme implementation, emerging challenges and measures required to improve service delivery.

Chapter One: Outlines the legal and policy framework guiding the County's budget implementation. The FY 2026/27 budget is the fourth budget supporting the implementation of the 2023–2027 County Integrated Development Plan (CIDP III), themed **"A Resilient Economy for Sustainable Development,"** and is anchored on the FY 2026/27 Annual Development Plan (ADP), which focuses on **"Empowering the Community for a Vibrant, Inclusive and Resilient Economy."** The budget seeks to promote inclusive economic growth, strengthen community resilience and improve residents' livelihoods through investments in water, agriculture, healthcare, infrastructure, education, youth empowerment and digital transformation. In accordance with Article 228(6) of the Constitution of Kenya, 2010, and Section 166 of the Public Finance Management Act, 2012, this report assesses financial and non-financial performance during the first quarter. The revised budget increased from Kshs. 12.42 billion to Kshs. 13.97 billion, comprising Kshs. 8.15 billion (58%) for recurrent expenditure and Kshs. 5.82 billion (42%) for development expenditure. The chapter establishes the policy and financial context for evaluating revenue performance, expenditure and progress towards the County's development objectives.

Chapter Two: Entails Revenue Performance which examines the mobilisation and receipt of resources against the approved revenue targets. During the quarter, the County received Kshs. 3.13 billion, representing 22% of the annual target. The receipts comprised Kshs. 2.08 billion in equitable share, Kshs. 388.44 million in own-source revenue and Kshs. 665 million in prior-year cash balances. Own-source revenue achieved 19% of the annual target, while no conditional allocations, loans or grants had been received by the end of the quarter. The performance highlights the need to strengthen local revenue collection and ensure timely receipt of expected transfers.

Chapter Three: Examines the County's expenditure performance against the revised FY 2026/27 budget, including expenditure by economic classification and the settlement of pending bills. The County spent KShs 1.49 billion against the revised budget of KShs 13.97 billion, representing an overall absorption rate of 11%. Recurrent expenditure amounted to KShs 1.09 billion against an allocation of KShs 8.15 billion, translating to 13% absorption, while development expenditure stood at KShs 405.57 million against KShs 5.82 billion, equivalent to 7% absorption. Expenditure included KShs 280.19 million in health-related revenues utilised directly at source by health facilities.

By economic classification, personnel emoluments accounted for KShs 843.66 million, representing 57% of total expenditure; operations and maintenance (O&M) amounted to KShs 241.52 million (16%); and development expenditure accounted for KShs 405.57 million (27%). The expenditure profile demonstrates that personnel costs constituted the largest share of expenditure during the quarter, while development spending remained relatively low. At departmental level, Health Services recorded the highest expenditure of KShs 861.05 million and an absorption rate of 17%, followed by the County Public Service Board at 16%. Emali-Sultan Hamud Municipality recorded no expenditure, while Water, Sanitation and Irrigation

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and Mbooni-Kee Municipality each recorded absorption of 1%. These results point to the need to accelerate project implementation, procurement, payment processing and the utilisation of approved development allocations.

Chapter Four: Reviews financial and non-financial performance across County departments, agencies and municipalities. Progress was recorded in areas including healthcare, education and youth empowerment, disaster response, revenue administration and service coordination. However, implementation of several development projects remained slow, with procurement and preparatory processes affecting execution. The chapter highlights the need for departments to accelerate planned activities and strengthen monitoring to ensure approved resources translate into measurable outputs and improved services.

Chapter Five: Identifies factors affecting budget execution and proposes corrective measures. Key concerns include delays associated with the transition to the Electronic Government Procurement (e-GP) system, challenges relating to the SHA Health Management Information System, low development absorption and implementation constraints. The chapter recommends expediting procurement, strengthening own-source revenue mobilization, building staff capacity, improving interdepartmental coordination and intensifying project monitoring. Implementing these measures will be essential to addressing performance gaps during the remaining quarters.

Overall, the first-quarter review indicates that revenue receipts and expenditure execution remain below the levels required for smooth implementation of the annual budget, particularly for development programmes. The County Government should prioritise timely procurement; fast track project implementation, improved revenue mobilisation, settlement of pending bills and regular performance monitoring. These interventions will strengthen accountability and budget absorption and support the achievement of Makueni County's FY 2026/27 development priorities

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
ADR	Alternative Dispute Resolution
AI	Artificial Insemination
AIA	Appropriation-in-Aid
AIC	Africa Inland Church
AIE	Authority to Incur Expenditure
AMS	Agricultural Mechanization Services
ANC	Antenatal Care
APR	Annual Progress Report
ASK	Agricultural Society of Kenya
AWP	Annual Work Plan
BH	Borehole
BIR	Budget Implementation Report
BoQs	Bills of Quantities
BQs	Bills of Quantities
BREHS	Building Resilient and Responsive Health Systems
CA	County Assembly
CARB	County Allocation of Revenue Bill
CBEF	County Budget and Economic Forum
CBO	Community Based Organization
CBROP	County Budget Review and Outlook Paper
CCIS	County Climate Institutional Support
CCRI	County Climate Resilience Investment
CCTV	Closed-Circuit Television
CEC	County Executive Committee
CFMIS	County Financial Management Information System
CFSP	County Fiscal Strategy Paper
CGAAB	County Governments Additional Allocations Bill
CHPs	Community Health Promoters
CIDP	County Integrated Development Plan
CIDU	County Irrigation Development Unit
CPD	Continuous Professional Development
CPSB	County Public Service Board
CRF	County Revenue Fund
CSAs	County Statistical Abstracts
CTTIs	County Technical Training Institutes
CWC	Child Welfare Clinic
DCU	Dam Construction Unit
DTF	Decentralized Treatment Facility
DTU	Drilling and Test Pumping Unit
e-GP	Electronic Government Procurement
ECDE	Early Childhood Development Education
EIAs	Environmental Impact Assessments
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning
FBOs	Faith Based Organizations
FLLoCA	Financing Locally-Led Climate Action
FY	Financial Year

GBV	Gender Based Violence
GIS	Geographic Information System
GPA	Group Personal Accident
HH	Household
HIV	Human Immunodeficiency Virus
HMIS	Health Management Information System
HQ	Headquarters
HR	Human Resource
IDA	International Development Association
IDeP	Integrated Development Plan
IFAS	Iron and Folic Acid Supplementation
IFMIS	Integrated Financial Management Information System
ISO	International Organization for Standardization
K-WASH	Kenya Water and Sanitation and Hygiene
KDSP	Kenya Devolution Support Programme
KEWASIP	Kenya Watershed Services Improvement Project
KFS	Kenya Forest Service
KGFF	Kenya Grannies Football Federation
KMs	Kilometres
KO	Key Outputs
KPIs	Key Performance Indicators
Kshs. / Kshs.	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Intercollegiate Sports Association
LED	Light Emitting Diode
LIMS	Land Information Management System
LUDP	Land Use Development Plan
LWHIV	Living With HIV
M&E	Monitoring and Evaluation
MARUWAB	Makueni Rural Water Board
MBOONIWASCO	Mbooni Water and Sanitation Company
MCBIR	Makueni County Quarter One Budget Implementation Report
MCEF	Makueni County Empowerment Fund
MCFDMA	Makueni Fruit Development and Marketing Authority
MCH	Maternal and Child Health
MCRH	Makueni County Referral Hospital
MIS	Management Information System
MKJ	Miradi Kwa Jamii
MoUs	Memoranda of Understanding
MSMEs	Micro, Small and Medium Enterprises
MT	Metric Tonnes
MTF	Mechanical and Transport Fund
NAVCDP	National Agricultural Value Chain Development Project
NDMA	National Drought Management Authority
NEMA	National Environment Management Authority
NYS	National Youth Service
OPD	Outpatient Department
OSR	Own-Source Revenue
OVCs	Orphans and Vulnerable Children

PA	Public Address
PCNs	Primary Care Networks
PCs	Performance Contracts
PFM	Public Finance Management
PLWD	Persons Living With Disabilities
PMTS	Project Management Tracking System
PNP	Permanent and Pensionable
PP	Public Participation
PPPs	Public Private Partnerships
PWD / PWDs	Persons With Disabilities
REREC	Rural Electrification and Renewable Energy Corporation
RTD	Ready to Drink
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SCA	Sub County Administration
SCCEC	Sub County Civic Education Coordination
SCH	Sub County Hospital
SDGs	Sustainable Development Goals
SEA	Strategic Environmental Assessment
SHA	Social Health Authority
SHGs	Self-Help Groups
SHIF	Social Health Insurance Fund
SP	Sub-Programme
SWGs	Sector Working Groups
TB	Tuberculosis
TVETs	Technical and Vocational Education and Training Institutions
UDG	Urban Development Grant
UHC	Universal Health Coverage
UIG	Urban Institutional Grant
UPG	Ultra-Poor Graduation
VTC / VTCs	Vocational Training Centre(s)
WASH	Water, Sanitation and Hygiene
WIBA	Work Injury Benefits Act
WOWASCO	Wote Water and Sanitation Company
WP	Water Project
WSP	Water Service Provider

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1.0 INTRODUCTION

1.1. Background

The FY 2026/27 Budget was prepared in accordance with Sections 125, 129 and 130 of the Public Finance Management Act, 2012, and is the fourth budget supporting the implementation of the 2023–2027 County Integrated Development Plan (CIDP).

Anchored on the FY 2026/27 Annual Development Plan (ADP) themed "Empowering the Community for a Vibrant, Inclusive and Resilient Economy," the budget seeks to promote inclusive development, stimulate economic growth and improve the quality of life of Makueni County residents. Key priority areas include expanding access to safe and reliable water, strengthening agricultural value chains and market access, improving healthcare services, enhancing road connectivity, and investing in sustainable energy and digital infrastructure. The budget also prioritises land digitisation and physical planning, inclusive education, youth skills development, support for vulnerable groups, and improved revenue mobilisation, expenditure efficiency and citizen engagement.

This report presents the financial and non-financial performance of the County Government during the first quarter of FY 2026/27, assessing progress against approved budget estimates and planned development objectives. It highlights revenue and expenditure performance, implementation of programmes and projects, and progress towards key objectives, including increased household incomes, improved water access, enhanced agricultural productivity and food security, expanded access to universal healthcare, strengthened resource mobilisation and strategic partnerships, automation of government services, and improved county infrastructure.

1.2.Rationale for County Budget Implementation Reports

The County Budget Implementation Report (BIR) is prepared in accordance with Section 166 of the Public Finance Management Act, 2012, which requires County Treasuries to prepare quarterly reports on budget implementation. The report assesses performance against approved budget estimates, focusing on revenue collection, expenditure, and progress in the implementation of planned programmes and projects.

The report promotes transparency and accountability in the management of public resources by identifying implementation challenges, highlighting performance gaps, and recommending corrective measures. It also supports informed decision-making, legislative oversight, and public participation in monitoring budget execution to ensure the efficient and effective utilisation of resources in achieving the County's development priorities

1.3.FY 2026/27 Budget

The County Government revised the budget from Kshs. 12,415,976,243 to Kshs. 13,969,195,279. The Supplementary Budget was necessitated by changes in the County's resource envelope, arising from increased expected revenue allocations from the National Government as provided for in the 2026 County Allocation of Revenue Bill (CARB) and the County Governments Additional Allocations Bill (CGAAB), as well as the incorporation of FY 2025/26 cash balances and reallocations of development resources. Of the revised budget, Kshs. 8,149,993,710 (58%) was allocated to recurrent expenditure, comprising Kshs.

5,617,714,548 (40%) for Personnel Emoluments and Kshs. 2,532,223,162 (18%) for Operations and Maintenance. Kshs. 5,819,257,569 (42%) was allocated to development expenditure. The figure below shows allocation by economic classification.

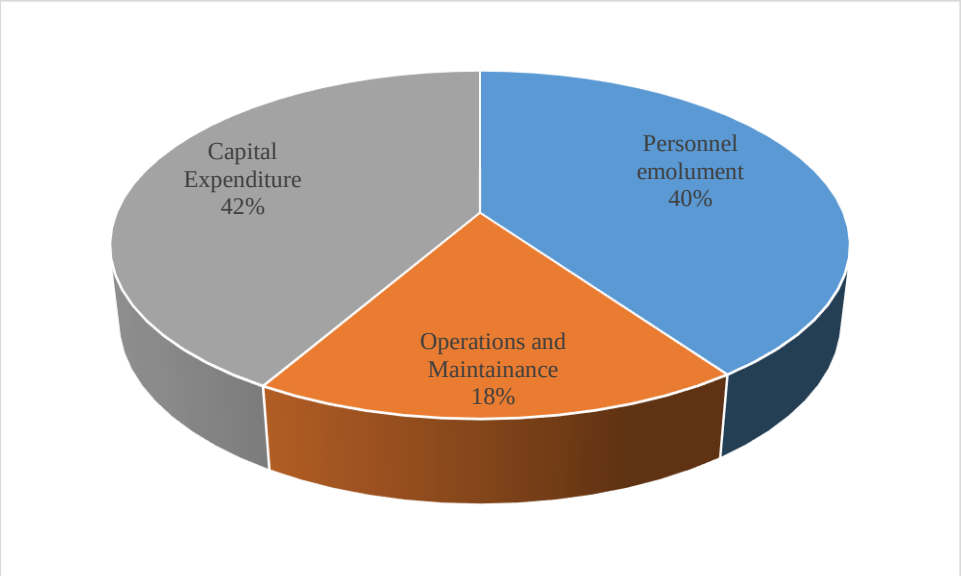


Figure 1: County Budget Allocation by Main Economic Classification

1.3.1 County Development Budget

In the FY 2026/27 revised Budget, the County allocated Kshs. 5,819,257,569 to development expenditure. The Department of Health Services received the largest share of Kshs. 1,939,169,121 (33%), followed by Lands, Urban Planning & Development, Environment and Climate change at Kshs. 749,187,620 (13%), and Water, Sanitation and Irrigation at Kshs. 746,629,186 million. (13%).

Table 1:County Development Budget per Department

S/No	Department	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	Ratio (%)
1	Governorship	-	-	-	-
2	County Secretary	-	-	-	-
3	County Attorney	1,167,840	6,000,000	5,173,840	0.1
4	Devolution, Public Participation, County administration and Special Programs	442,544,264	406,454,750	665,307,862	11.4
5	Finance and Socio-Economic Planning	54,215,318	85,132,930	86,552,797	1.5
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	378,474,426	195,294,275	206,680,616	3.6
7	Makueni Fruit Development and Marketing Authority	63,050,222	95,142,000	108,228,682	1.9
8	ICT, Education and Internship	274,673,079	250,650,000	323,708,617	5.6
9	Gender, Children, Youth, Sports and Social Services	96,164,767	200,420,000	136,967,600	2.4
10	Health Services	1,117,982,585	1,663,463,352	1,939,169,121	33.3
11	Trade, Marketing, Industry, Culture and Tourism	102,969,932	30,800,000	87,769,090	1.5
12	Infrastructure, Transport, Public Works, Housing and Energy	550,390,516	361,022,057	508,137,125	8.7
13	Lands, Urban Planning & Development, Environment and Climate change	605,638,371	451,946,292	749,187,620	12.9

S/No	Department	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	Ratio (%)
14	Wote Municipality	70,605,348	67,249,051	105,900,483	1.8
15	Emali-Sultan Hamud Municipality	72,993,438	49,962,449	111,069,228	1.9
16	Mbooni-Kee Municipality	-	15,500,000	15,500,000	0.3
17	Water and Sanitation	658,864,699	603,558,998	746,629,186	12.8
18	Makueni County Sand Conservation and Utilization Authority	13,845,560	9,400,000	17,014,523	0.3
19	County Public Service Board	-	-	-	-
	Sub Totals	**4,503,580,366**	**4,491,996,153**	**5,812,996,391**	99.9
20	County Assembly	60,479,298	15,000,000	6,261,178	0.1
	Total	**4,564,059,664**	**4,506,996,153**	**5,819,257,569**	100.0

1.3.2 County Recurrent Budget

The FY 2026/27 recurrent budget for County amounts to Kshs. 8,149,937,710 with department of Health Services allocated the largest share of Kshs. 3,275,340,377 (40.19%), underscoring the county's focus on sustaining healthcare operations and service delivery**.**

Table 2: Recurrent Budget Allocations per Department

No.	Department	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	Ratio (%)
1	Governorship	489,464,747	236,874,658	238,874,658	2.93
2	County Secretary	633,557,545	589,329,211	602,560,013	7.39
3	County Attorney	81,925,899	57,755,096	68,025,610	0.83
4	Devolution, Public Participation, County administration and Special Programs	357,720,237	333,568,522	367,496,242	4.51
5	Finance and Socio-Economic Planning	497,337,731	487,059,632	500,999,632	6.15
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	284,873,698	277,696,466	277,996,466	3.41
7	Makueni Fruit Development and Marketing Authority	37,000,435	37,851,345	37,851,345	0.46
8	ICT, Education and Internship	813,292,647	916,011,938	924,016,049	11.34
9	Gender, Children, Youth, Sports and Social Services	231,172,127	79,655,638	190,090,600	2.33
10	Health Services	3,122,661,645	3,274,408,592	3,275,340,377	40.19
11	Trade, Marketing, Industry, Culture and Tourism	157,200,472	129,747,188	136,991,586	1.68
12	Infrastructure, Transport, Public Works, Housing and Energy	155,697,513	151,976,144	151,976,144	1.86
13	Lands, Urban Planning & Development, Environment and Climate change	87,696,924	72,516,717	72,516,717	0.89
14	Wote Municipality	71,873,777	80,732,961	87,132,961	1.07
15	Emali-Sultan Hamud Municipality	42,538,960	51,970,070	51,970,070	0.64
16	Mbooni-Kee Municipality	-	12,645,594	12,645,594	0.16
17	Water and Sanitation	114,129,673	137,558,052	148,313,636	1.82
18	Makueni County Sand Conservation and Utilization Authority	77,335,074	77,084,700	77,084,700	0.95
19	County Public Service Board	79,751,184	64,906,251	64,906,251	0.80
	Sub Total	**7,335,230,284**	**7,069,348,775**	**7,286,788,651**	**89.41**
20	County Assembly	964,631,315	839,631,315	863,149,059	10.59
	Total	**8,299,861,600**	**7,908,980,090**	**8,149,937,710**	**100.00**

1.4.Projected Revenues

The County's total projected revenue for the FY 2026/27 Budget amounted to Kshs. 13.97 billion. The equitable share from the National Government constituted the largest component at Kshs. 9.25 billion, representing 66% of the total projected revenue. Own-Source Revenue (OSR) was projected at Kshs. 2.09 billion (15%) while conditional allocations, comprising other loans and grants, at Kshs. 1.66 billion (12%). In addition, Kshs. 969.17 million (7%) was appropriated from cash balances carried forward from FY 2025/26. This composition highlights the County's reliance on intergovernmental transfers, alongside the importance of enhancing local revenue mobilisation and ensuring the effective utilisation of available financial resources.

Table 3:FY 2026/27 Projected Revenues

S.No	Revenue source	Amount	Ratio(%)
1	Equitable share from National Government	9,245,743,223	66
2	Conditional Allocation - other loans & grants	1,663,107,898	12
3	Own Source Revenue - Other Sources	2,091,174,156	15
4	FY 2025/26 Cash Balances	969,170,003	7
Total Revenue 2026/27		**13,969,195,280**	**100**

Source:County Treasury, 2026

2.0 REVENUE PERFORMANCE

During the first quarter of FY 2026/27, the County recorded revenue receipts of Kshs. 3.13 billion, representing 22% of the annual target of Kshs. 13.97 billion. This was an increase of Kshs. 1.45 billion (86.5%) compared to Kshs. 1.68 billion recorded during the corresponding quarter of FY 2025/26. The growth was driven by increased equitable share receipts, higher Own-Source Revenue (OSR) collections and the utilisation of cash balances carried forward from the previous financial year.

Table 4: Analysis of FY 2025/26 - 2026/27 Cumulative Revenue Performance

Revenue Source	FY 2025/26			FY 2026/27		
	Revenue Target	Performance as at September 30th, 2025	Performance Rate (%)	Revenue Target	Performance as at September 30th, 2026	Performance Rate (%)
	(Kshs.)	(Kshs.)		(Kshs.)	(Kshs.)	
Equitable share	8,866,423,364	1,440,378,070	16	9,245,743,223	2,080,292,225	22
Conditional Allocations, Loans and Grants	1,175,684,263	0	0	1,663,107,898	0	0
Sub Total	**10,042,107,627**	**1,440,378,070**	**14**	**10,908,851,121**	**2,080,292,225**	**19**
County generated revenue	1,500,000,000	240,091,523	15	2,091,174,156	388,437,321	19
Reallocation Funds			0	969,170,003	665,003,951	69
Total Revenues	**11,542,107,627**	**1,680,469,593**	**15**	**13,969,195,280**	**3,133,733,497**	**22**

Source: County Treasury

Note. The total revenue excludes Kshs 28,425,000 paid directly to the CHPs and Kshs 39,071,964 paid for Transition of UHC Workers Salary to PNP by the national government

Equitable share receipts accounted for 66% of total first-quarter receipts, followed by prior-year cash balances at 21% and OSR at 12%. No conditional allocations, loans or grants had been received by the end of the quarter. Sustained OSR growth and timely disbursement of conditional allocations will be important in supporting budget implementation and service delivery.

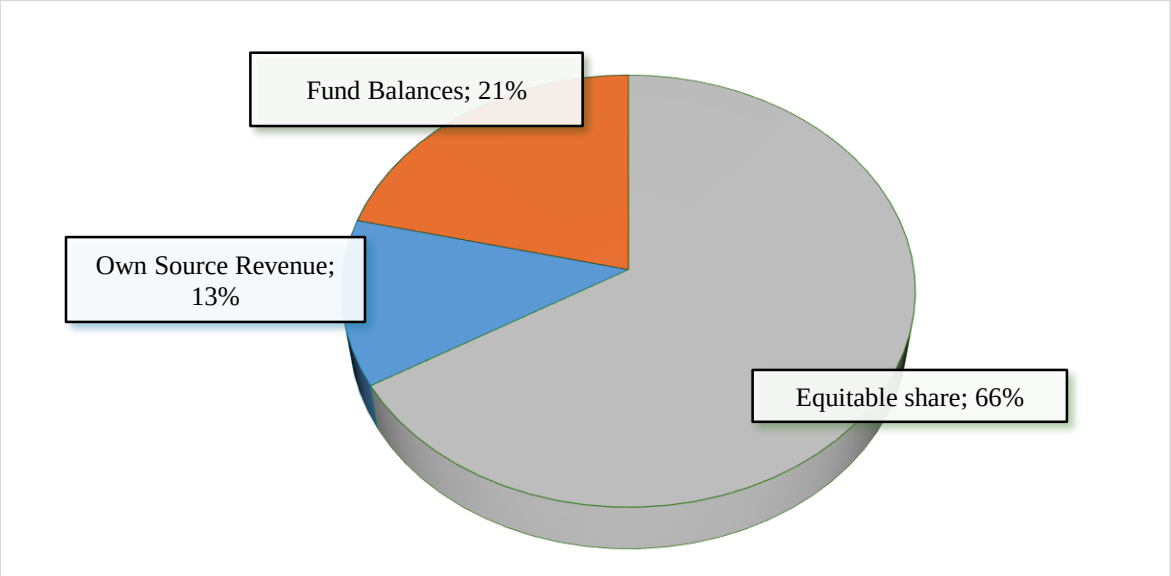


Figure 2: Analysis of FY 2026/27 Quarter 1 Performance

2.0 Revenue Performance Per Source

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

2.1 Own Source Revenue Collections.

During the first quarter of FY 2026/27, Own-Source Revenue (OSR) collections amounted to Kshs. 388.44 million, representing 19% of the annual target. The performance was supported

by enhanced revenue administration, automation, expanded registrations and healthcare reimbursements.

2.1.1 Own Source Revenue Performance per Stream

Collections were realised from 33 revenue streams, comprising ordinary revenue streams and Appropriations in Aid (AIA). AIA generated Kshs. 280.19 million, accounting for approximately 72% of total OSR, while ordinary revenue streams contributed Kshs. 108.25 million. Notable improvements were recorded in development approval fees and sand authority fees, although some streams experienced declining collections. The County will continue strengthening compliance, enforcement and revenue administration to improve performance across all streams.

Table 5:Own source revenues performance for FY 2025/26 and 2026/27

No.	Revenue Stream	2025/26			2025/26	2026/27	
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	**Kshs.**	**Kshs.**				
1.	Advertisement & Wall Branding Fees	23,960,000	930,320	4	30,364,200	775,331	3
2.	Agricultural Cess Fees	21,600,000	6,046,310	28	27,438,600	6,691,600	24
3.	ASK Show Fees						
4.	Building Materials cess Fees	3,590,000	531,300	15	6,443,500	1,152,400	18
5.	Community Information Centres Fees	1,200,000	34,500	3	1,022,000	33,500	3
6.	Conservancy Fees	6,180,000	361,850	6	6,470,100	425,755	7
7.	Coop Audit services Fees	380,000	12,700	3	554,000	21,350	4
8.	Development Approvals Fees (all lands development fees	50,000,000	4,732,438	9	47,464,130	21,191,113	45
9.	Fines and Penalties Fees	1,200,000	89,196	7	1,005,500	64,834	6
10.	Fire certificate Fees	1,200,000	178,350	15	4,904,000	741,750	15
11.	Hire of County Facilities	1,200,000	94,700	8	1,223,000	130,200	11
12.	Liquor License Fees	73,850,000	4,154,395	6	64,508,000	5,312,800	8
13.	Market Entrance Fees	50,000,000	6,378,490	13	30,194,900	6,051,265	20
14.	Motor Vehicle /Cycle Reg. Fees	3,590,000	108,000	3	4,385,000	263,000	6
15.	Parking Fees	51,510,000	5,013,434	10	48,329,800	7,780,145	16
16.	Plot Rates/Rent Fees & other dues	100,450,000	3,243,333	3	105,000,000	8,588,993	8
17.	Renewal Fees (Kiosks)	8,380,000	461,240	6	7,351,000	492,000	7
18.	Single Business Permits /Application Fees	176,000,000	8,140,305	5	194,128,000	9,341,400	5
19.	Stall Rent Fees	9,220,000	1,471,500	16	10,112,000	1,529,700	15
20.	Stock Market Fees	13,180,000	2,620,032	20	11,030,500	2,396,985	22
21.	Stock Movement Fees	8,380,000	1,553,195	19	10,086,130	1,335,560	13
22.	Veterinary Health Fees	17,500,000	3,160,430	18	17,118,700	2,702,454	16
23.	Water & Environment Fees-Consent, NEMA mining, penalties	3,590,000	167,000	5	1,623,800	456,500	28
24.	Weights & Measures Fees	2,390,000	8,000	0	2,001,400	279,320	14

No.	Revenue Stream	2025/26			2025/26	2026/27	
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	**Kshs.**	**Kshs.**				
25.	Other Revenues (Direct deposits, Insurance compensation and Salary Refund)	0	5,496,474		17,500,000	4,518,351	26
26.	Agriculture- Agricultural Training Conference Fees	3,590,000	84,000	2	2,700,507	133,800	5
27.	Agriculture- Mechanization Fees	2,390,000	15,150	1	1,122,700	300,210	27
28.	Public health Services Fees	39,530,000	3,042,385	8	45,597,900	3,528,960	8
29.	Makueni Fruit Processing Plant Fees	70,840,000	2,722,754	4	70,030,000	5,314,112	8
30.	Sand Authority Fees	55,100,000	9,100,911	17	73,608,000	16,693,204	23
	Normal Streams Sub Total	**800,000,000**	**69,952,692**	**9**	**843,317,367**	**108,246,592**	**13**
31.	Medical Health Services Fees	182,388,000	61,400,937	34	210,550,000	62,269,550	30
32.	SHA and SHIF Reimbursement Fees	517,612,000	108,723,894	21	1,037,306,789	217,921,180	21
33.	Universal Health Care Registration Fees		14,000				
	AIA Sub Total	**700,000,000**	**170,138,831**	**24**	**1,247,856,789**	**280,190,730**	**22**
	Total Own Source Revenue	**1,500,000,000**	**240,091,523**	**16**	**2,091,174,156**	**388,437,322**	**19**

Source: County Treasury 2026

2.1.2 Equitable Share, Conditional Allocations, Loans and Grants

During First Quarter of FY 2026/27, revenue from the equitable share, conditional allocations, loans, and grants increased to 19 percent, up from 14 percent in the corresponding period. The increase was largely attributed to the timely disbursement of Equitable Share.

Table 6:Quarter 1 FY 2026/27 Equitable share, conditional allocations, loans and grants in Kshs.

Revenue Source	FY 2025/26				FY 2026/27			
	Revenue Target	Performance September 30, 2025	Balance	Performance (%)	Revenue Target	Performance September 30, 2026	Balance	Performance (%)
Equitable share	8,866,423,364	1,440,378,070	7,426,045,294	16	9,245,743,223	2,080,292,225	7,165,450,998	22
Conditional Allocations, Loans and Grants	1,175,684,263	0	1,175,684,263	0	1,663,107,898		1,663,107,898	0
Total	**10,042,107,627**	**1,440,378,070**	**8,601,729,557**	**14**	**10,908,851,121**	**2,080,292,225**	**8,828,558,896**	**19**

Source:County Treasury 2026

Note. *The revenue excludes Kshs 28,425,000 paid directly to the CHPs and Kshs 39,071,964 paid for Transition of UHC Workers Salary to PNP by the national government*

2.2 Funds Release to Makueni County

2.2.1 Receipts into Makueni County Revenue Fund (CRF) for the First Quarter of FY 2026/27

The total inflows into the Makueni County Revenue Fund (CRF) for the period under review amounted to Kshs. 2,187,852,988 largely comprising transfers from the National Government

and the County own source revenue. This amount excludes health related Appropriation-in-Aid (AIA) collected and utilized at the source by health facilities.

2.2.2 Exchequer Disbursements from the National Government

During the First Quarter of FY2026/27, equitable share transfers to the Makueni County Revenue Fund was Kshs. 2,080,292,225 (22 percent), against the approved allocation of Kshs. 9,245,743,223 for the period.

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

The Office of the Controller of Budget authorized withdrawals amounting to Kshs. 1,635,198,832 from the Makueni County Revenue Fund. The County Executive received Kshs. 1,442,906,786 (88 percent) and the County Assembly Kshs. 192,292,046 (12 percent).

3.0 EXPENDITURE ANALYSIS

3.0.Overall Expenditure Performance for the First Quarter of FY 2026/27

3.1.Expenditure by Economic Classification

The County recorded a total expenditure of Kshs. 1,490,751,979 in the first three months of the financial year against a total revised budget of Kshs. 13,969,195,279 which represents an absorption of 11 percent. This includes expenditures in respect with Medical Health Services Fees (Facility Improvement Fee - Cash collection from hospitals) and SHA/SHIF Reimbursement Fees of Kshs. 280,190,730 utilized at source by health facilities.

The total recurrent expenditure for the period was Kshs. 1,085,180,668 against a budget of Kshs. 8,149,937,710 (13 percent) while development expenditure amounted Kshs. 405,571,311 against a budget of Kshs. 5,819,257,569 (seven percent). The County Executive recorded a total expenditure of Kshs. 1,383,521,650 while the County assembly recorded Kshs. 107,230,329

Table 7: Expenditure by Economic Classification as at 30th September 2026

Economic Classification	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption rate (%)
County Executive						
Salaries	4,655,289,818	1,099,346,118	23	5,055,252,256	762,400,976	15
O&M	2,115,028,086	102,721,626	5	2,231,536,395	215,549,362	10
Recurrent	**6,770,317,903**	**1,202,067,745**	**18**	**7,286,788,651**	**977,950,339**	**13**
Development	3,874,158,408	179,399,584	5	5,812,996,391	405,571,311	7
Sub Total	**10,644,476,312**	**1,381,467,328**	**13**	**13,099,785,042**	**1,383,521,650**	**11**
County Assembly						
Salaries	495,224,277	107,939,330	22	562,462,292	81,254,877	14
O&M	344,407,039	16,455,956	5	300,686,767	25,975,452	9
Recurrent	**839,631,315**	**124,395,287**	**15**	**863,149,059**	**107,230,329**	**12**
Development	58,000,000	-	0	6,261,178		0
Sub Total	**897,631,315**	**124,395,287**	**14**	**869,410,237**	**107,230,329**	**12**
County Budget						
Salaries	5,150,514,094	1,207,285,449	23	5,617,714,548	843,655,853	15
O&M	2,459,435,125	119,177,583	5	2,532,223,162	241,524,814	10
Recurrent	**7,609,949,219**	**1,326,463,031**	**17**	**8,149,937,710**	**1,085,180,668**	**13**
Development	3,932,158,408	179,399,584	5	5,819,257,569	405,571,311	7
Total Budget	**11,542,107,627**	**1,505,862,615**	**13**	**13,969,195,279**	**1,490,751,979**	**11**

Source:County Treasury, 2026

3.2.FY 2026/27 First Quarter Departmental Expenditures by Economic Classification

In the first quarter of the 2026/27 fiscal year, the department of health services had the highest absorption rate of 17 percent followed by and County Public Service Board which recorded absorption rate of 16 percent. The Office of Governorship, ICT, Education and Internship and Makueni County Sand Conservation and Utilization Authority each had 13 percent absorption rate. Emali-Sultan Hamud Municipality recorded the least absorption of zero percent followed by Water, Sanitation & Irrigation and Mbooni-Kee Municipality each at one percent. The table below shows the departmental expenditures per economic classification with their absorption rates

Table 8: Departmental Expenditures per Economic Classification

No	DEPARTMENT	FY 2026/27 Supplementary Budget (1) Estimates	Salaries Expenditure as at 30th Sep 2026	O&M Expenditure as at 30th Sep 2026	Total Recurrent Expenditure as at 30th Sep 2026	Development Expenditure as at 30th Sep 2026	Total Expenditure as at 30th September 2026	Absorption (%)
1	Governorship	238,874,658	11,773,840	18,842,179	30,616,019	-	30,616,019	13
2	County Secretary	602,560,013	54,080,750	3,596,360	57,677,110	-	57,677,110	10
3	County Attorney	73,199,450	3,295,104	1,821,260	5,116,364	-	5,116,364	7
4	Devolution, Public Participation, County administration and Special Programs	1,032,804,104	16,854,091	37,520,005	54,374,096	-	54,374,096	5
5	Finance and Socio-Economic Planning	587,552,429	17,278,009	23,361,001	40,639,010	-	40,639,010	7
6	Agriculture, Livestock, Fisheries and Cooperative Development	484,677,082	17,461,749	3,707,471	21,169,220	-	21,169,220	4
7	Makueni County Fruit Development and Marketing Authority	146,080,027	-	295,598	295,598	8,796,434	9,092,033	6
8	ICT, Education and Internship	1,247,724,666	126,138,638	17,814,277	143,952,915	14,817,500	158,770,415	13
9	Gender, Children, Youth, Sports and Social Services	327,058,200	3,879,108	4,746,050	8,625,158	-	8,625,158	3
10	Health Services	5,214,509,498	478,716,577	69,215,852	547,932,429	313,115,730	861,048,159	17
11	Trade, Marketing, Industry, Culture and Tourism	224,760,676	4,569,052	1,143,800	5,712,852	-	5,712,852	3
12	Infrastructure, Transport, Public Works, Housing and Energy	660,113,269	6,080,652	6,307,476	12,388,128	3,950,000	16,338,128	2
13	Lands, Urban Planning & Development, Environment and Climate change	821,704,337	3,515,072	500,000	4,015,072	64,581,587	68,596,659	8
14	Wote Municipality	193,033,444	-	13,824,298	13,824,298	-	13,824,298	7
15	Emali-Sultan Hamud Municipality	163,039,298	-	-	-	-	-	0

No	DEPARTMENT	FY 2026/27 Supplementary Budget (1) Estimates	Salaries Expenditure as at 30th Sep 2026	O&M Expenditure as at 30th Sep 2026	Total Recurrent Expenditure as at 30th Sep 2026	Development Expenditure as at 30th Sep 2026	Total Expenditure as at 30th September 2026	Absorption (%)
16	Mbooni-Kee Municipality	28,145,594	-	148,353	148,353	-	148,353	1
17	Water, Sanitation and Irrigation	894,942,822	7,140,363	1,693,220	8,833,583	-	8,833,583	1
18	Makueni County Sand Conservation and Utilization Authority	94,099,223	5,257,563	6,833,256	12,090,819	310,060	12,400,879	13
19	County Public Service Board	64,906,251	6,360,408	4,178,906	10,539,314	-	10,539,314	16
	Sub Totals	**13,099,785,042**	**762,400,976**	**215,549,362**	**977,950,339**	**405,571,311**	**1,383,521,650**	**11**
20	County Assembly	869,410,237	81,254,877	25,975,452	107,230,329	-	107,230,329	12
	Sub Totals	**13,969,195,279**	**843,655,853**	**241,524,814**	**1,085,180,668**	**405,571,311**	**1,490,751,979**	**11**

Source:County Treasury, 2026

3.3.Expenditure by Programme and Sub programme

The County is implementing programme-based budgeting across all departments and agencies. The programmes and sub programmes performance for the first three months of FY 2026/27 are illustrated in the table below;

Table 9: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Department: Lands, Urban Planning and Development, Environment & Climate Change							
General administration & planning	General administration & planning	53,374,451	-	3,765,072	-	7	
Land Survey & Mapping	Land Survey & Mapping	3,249,080	17,100,000	58,333	-	2	0
Urban planning	Urban planning	4,000,000	36,000,000	50,000	26,000,000	1	72
Mining mapping & development	Mining mapping & development	950,011	99,857	25,000	-	3	0
Environment Management and Protection	Environment Management and Protection	10,943,175	398,746,435	116,667	38,581,587	1	10
	Sub Total	**72,516,717**	**451,946,292**	**4,015,072**	**64,581,587**	**6**	**14**
Wote Municipality							
Wote Municipality	**SP 1. 1 Wote Municipality**	80,732,961	67,249,051	13,824,298		17	0
	Sub Total	**80,732,961**	**67,249,051**	**13,824,298**	**-**	**17**	**0**
Emali-Sultan Municipality							

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	51,970,070	49,962,449	-	-	0	0
	Sub Total	**51,970,070**	**49,962,449**	**-**	**-**	**0**	**0**
Mbooni-Kee Municipality							
Mbooni-Kee Municipality	SP 1. 1 Mbooni-Kee Municipality	12,645,594	15,500,000	148,353	-	1	0
	Sub Total	**12,645,594**	**15,500,000**	**148,353**	**-**	**1**	**0**
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,084,700	9,400,000	12,090,819	310,060	16	3
	Sub Total	**77,084,700**	**9,400,000**	**12,090,819**	**310,060**	**16**	**3**
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,884,584,592	1,372,226,137	510,172,095	284,690,729	18	21
Curative health care services	SP2. 1 :Curative health care services	239,175,000	103,975,000	552,902		0	0
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	150,649,000	187,262,215	65,356,732	28,425,000	43	15
	Sub Total	**3,274,408,592**	**1,663,463,352**	**576,081,729**	**313,115,729**	**18**	**19**
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	General administration & planning	97,726,144	7,787,057	7,310,652		7	0
Road Transport	Road transport	28,800,000	**310,175,000.00**		3,950,000	0	1
Infrastructure development	Infrastructure development	2,150,000				0	
Energy Infrastructure & development	Energy Infrastructure & development	23,300,000.00	**43,060,000.00**	5,077,476		22	0
	Sub Total	**151,976,144**	**361,022,057**	**12,388,128**	**3,950,000**	**8**	**1**
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	846,668,391		128,956,815	-	15	
Early childhood development education	SP2.1 : Early childhood development education	16,684,687	207,000,000	-	-	0	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,137,215	39,600,000	-	14,817,500	0	37

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Support to Education and Library Services	SP4.1:Support to Education and Library Services	23,157,215	4,050,000	14,325,223	-	62	0
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,707,215		622,877	-	4	
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	10,657,215	-	48,000	-	0	
	Sub Total	**916,011,938**	**250,650,000**	**143,952,915**	**14,817,500**	**16**	**6**
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	109,917,185	1,000,000	5,119,052	-	5	0
Trade development & promotion	SP2.1; Trade development & promotion	8,150,000	27,800,000	572,800	-	7	0
Industrial development and promotion	SP3. 1 Industrial development and promotion	600,000	-	-	-	0	
Tourism development & promotion	SP4. 1 Tourism development & promotion	4,400,003	-	-	-	0	
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	6,680,000	2,000,000	21,000	-	0	0
	Sub Total	**129,747,188**	**30,800,000**	**5,712,852**	**-**	**4**	**0**
Gender,Children, Youth, Sports, and Social Services							
General administration & planning	General administration & planning	61,705,638	-	5,011,608	-	8	
Gender and Social Development	Gender & Social Development	5,250,000	65,240,000	949,950	-	18	0
Youth empowerment	Youth Empowerment	10,450,000	30,850,000	1,550,000	-	15	0
Sports development	Sports Development	2,250,000	104,330,000	1,113,600	-	49	0
	Sub Total	**79,655,638**	**200,420,000**	**8,625,158**	**-**	**11**	**0**
County Attorney							
General Administration & Support Services	P1: General administration & planning	**57,755,096**	6,000,000	**5,116,364**		9	0
	Sub Total	**57,755,096**	**6,000,000**	**5,116,364**	**-**	**9**	0
Governship							
General Administration & Support Services	P1: General administration & planning	236,874,658		30,616,019		13	

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Sub Total	**236,874,658**	**-**	**30,616,019**		**13**	**-**
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	589,329,209		57,677,110		10	
	Sub Total	**589,329,209**	**-**	**57,677,110**		**10**	**-**
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	64,906,251		10,539,314		16	
	Sub Total	**64,906,251**	**-**	**10,539,314**	**-**	**16**	**-**
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	279,429,511	85,132,930	25,186,210		9	0
Public financial management	Sub-Programme 2.1:Financial Accounting services	18,750,000	-	5,378,500		29	
	Sub-Programme 2.2; Budget formulation, coordination and management	88,080,121	-	4,503,100		5	
	Sub-Programme 2.3; Internal audit services	9,850,000	-	77,200		1	
	Sub-Programme 2.4; Resource mobilisation	39,750,000	-	1,644,800		4	
	Sub-Programme 2.5; Supply chain management services	2,050,000	-	391,200		19	
	Sub-Programme 2.6; Economic planning	22,250,000	-	1,186,900		5	
	Sub-Programme 2.7; Monitoring & Evaluation	11,550,000	-	1,837,900		16	
	Sub-Programme 2.8; County Statistics	4,850,000	-			0	
	Sub-Programme 2.9; Enterprise Risk Management	850,000	-			0	
	Sub-Programme 2.10; Assets Management	9,650,000	-	433,200		4	
	Sub Total	**487,059,632**	**85,132,930**	**40,639,010**	**-**	**8**	**0**

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	237,203,901	388,954,750	18,213,775		8	0
Participatory Development .& civic education	SP2: Participatory Development .& civic education	38,250,000	14,500,000	16,404,963		43	0
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	350,000	-	12,000		3	
Cordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	34,876,000	3,000,000	17,634,333		51	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	13,188,621		1,185,201		9	
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	9,700,000	-	923,823		10	
	Sub Total	**333,568,522**	**406,454,750**	**54,374,096**	**-**	**16**	**0**
				-			
Water,Sanitation and Irrigation							
General administration & planning	SP 1: General Administration & Planning	124,308,052	306,127,454	21,169,220	-	17	0
Water infrastructure Development	SP 2.1: Water harvesting and storage	6,050,000	49,350,000	-	-	0	0
	SP 2.2: Piped water supply infrastructure	3,450,000	169,963,123	-	-	0	0
	SP.2.3: Ground water development	3,750,000	78,118,421	-	-	0	0
	Sub Total	**137,558,052**	**603,558,998**	**-**	**-**	**0**	**0**
Agriculture, Livestock, Fisheries and Cooperative Development							
General administration & planning	SP1: General Administration & Planning	264,261,994	140,500,000	21,169,220	-	8	0
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	800,000	31,500,000	-	-	0	0
Agribusiness and information management	SP3; Agribusiness and information management	4,200,000	1,200,000	-	-	0	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	5,850,000	16,794,275	-	-	0	0

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Cooperative Development	SP 5:Cooperative Development	2,584,472	5,300,000	-	-	0	0
	Sub Total	**277,696,466**	**195,294,275**	**21,169,220**	**-**	**8**	**0**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,851,345	95,142,000	295,598	8,796,434	1	9
	Sub Total	**37,851,345**	**95,142,000**	**295,598**	**8,796,434**	**1**	**9**
Total County Executive		**7,069,348,773**	**4,491,996,153**	**997,266,056**	**405,571,310**	**14**	**9**

Source:County Treasury, 2026

3.4.Payment of FY 2025/26 Pending bills

The total cumulative pending bills at the beginning of the financial year amounted to Kshs. 505,828,121 comprising of Kshs. 343,497,773 for County Executive and Kshs. 162,330,347 for County Assembly. The County settled Kshs. 39,417,551 amounting to 8 percent debt payment. The balance is anticipated to be paid in the remaining quarters of the year.

Table 10: Payment of Pending bills

S. No	Classification	Amount Payable as at 1st July 2026 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as at 30th September 2026 (Kshs.)	Percentage of Payment (%)
County Executive					
1	Recurrent Expenditure - Goods and Services	105,632,604	0	105,632,604	0
2	Recurrent Expenditure - Staff Claims	1,025,120	0	1,025,120	0
3	Recurrent Expenditure - Salary Arrears, Statutory & Third-Party Deductions	40,056,001	39,417,551	638,450	98
	Recurrent	**146,713,725**	**39,417,551**	**107,296,174**	27
4	Development Expenditure	196,784,049	0	196,784,049	0
	Total	**343,497,773**	**39,417,551**	**304,080,222**	11
County Assembly					
1	Recurrent Expenditure - Goods And Services	65,920,675	0	65,920,675	0
2	Recurrent Expenditure - Staff Claims	43,738,279	0	43,738,279	0
3	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	50,794,411	0	**50794411.2**	0
	Recurrent	**160,453,365**	**0**	**160,453,365**	**0**
4	Development Expenditure	1,876,982	0	1,876,982	0
	Total	**162,330,347**	**0**	**162,330,347**	**0**
Grand Total					
1	Recurrent Expenditure - Goods And Services	171,553,279	0	171,553,279	0
2	Recurrent Expenditure - Staff Claims	44,763,399	0	44,763,399	0
3	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	90,850,412	39,417,551	51,432,861	43
	Recurrent	**307,167,090**	**39,417,551**	**267,749,539**	**13**
4	Development Expenditure	198,661,031	0	198,661,031	0
	Total	**505,828,121**	**39,417,551**	**466,410,570**	**8**

Recurrent Pending Bills per department

The government had outstanding recurrent bills of Kshs. 307,167,090 comprising of Kshs. 146,713,725 for County Executive and Kshs. 160,453,365 for County Assembly. Payment done during the first quarter of the financial year was Kshs. 39,417,551 representing 13% of the total recurrent bills leaving a balance of Kshs. 267,749,539 (87%) as indicated in the table below.

Table 11: Recurrent Pending bills

S/no	Department	Recurrent Pending Bills	Expenditure as at 30th September 2026	Balance	Percentage of payment
1.	County Attorney	67,386,077	-	67,386,077	0
2.	County Public Service Board	667,042	-	667,042	0
3.	County Secretary	339,138	-	339,138	0

4.	Devolution, Public Participation, County administration and Special Programs	148,824	-	148,824	0
5.	Finance and Socio-economic Planning	40,730,422	39,417,551	1,312,871	97
6.	Gender, Children, Youth, Sports and Social Services	5,300,098	-	5,300,098	0
7.	Health Services	4,419,132	-	4,419,132	0
8.	ICT, Education and Internship	9,830,865	-	9,830,865	0
9.	Lands, Urban Planning & Development, Environment and Climate change	252,000	-	252,000	0
10.	Trade, Marketing, Industry, Culture and Tourism	17,640,128	-	17,640,128	0
	Sub Total County Executive	**146,713,725**	**39,417,551**	**107,296,174**	**27**
11.	County Assembly	160,453,365	-	160,453,365	0
	Total	**307,167,090**	**39,417,551**	**267,749,539**	**13**

Source:County Treasury, 2026

Development Pending Bills

The County government had pending bills for development projects totalling to Kshs. 198,661,031 at the beginning of the period. There was no payment made against these pending bills.

Table 12: Development Pending Bills

S/no	Department	Development Pending Bills	Expenditure as at 30th September 2026	Balance	Percentage of payment (%)
1.	Agriculture, Livestock, Fisheries and Cooperative Development	4,429,707	-	4,429,707	0
2.	Gender, Children, Youth, Sports and Social Services	15,701,462	-	15,701,462	0
3.	Health Services	15,746,013	-	15,746,013	0
4.	ICT, Education and Internship	54,561,070	-	54,561,070	0
5.	Infrastructure, Transport, Public Works, Housing and Energy	18,810,862	-	18,810,862	0
6.	Lands, Urban Planning & Development, Environment and Climate change	1,960,365	-	1,960,365	0
7.	Trade, Marketing, Industry, Culture and Tourism	1,838,567	-	1,838,567	0
8.	Water, Sanitation and irrigation	83,736,003	-	83,736,003	0
	County Executive Total	**196,784,049**	**-**	**196,784,049**	**0**
9.	County Assembly	1,876,982	-	1,876,982	0
	Total	**198,661,031**	**-**	**198,661,031**	**0**

Source:County Treasury, 2026

4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FIRST QUARTER OF FY 2026/27

4.1.Finance and Socio–Economic Planning

4.1.1. Financial Performance Summary

The departmental expenditure for the first quarter of FY 2026/27 was Kshs. 40,639,010 against a budget of Kshs. 587,552,429 representing an absorption rate of 8 percent.

Table 13: Department of Finance: Summary of Budget and Expenditures

Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th Sept 2025	Absorption Rate (%)	FY 2026/27 Budget Estimates	Expenditures as at 30th Sept 2026	Absorption Rate (%)
Operations	108,695,388	10,397,090	10	227,280,121	16,855,700	7
Maintenance	7,150,000	43,000	1	41,240,000	6,505,301	16
O&M	**115,845,388**	**10,440,090**	**9**	**268,520,121**	**23,361,001**	**9**
Personnel	226,909,613	37,818,269	17	232,479,511	17,278,009	7
Total Recurrent	**342,755,001**	**48,258,359**	**14**	**500,999,632**	**40,639,010**	**8**
Capital Expenditure	407,200,000	-	0	86,552,797	-	0
Total	**749,955,001**	**48,258,359**	**6**	**587,552,429**	**40,639,010**	**8**

Expenditure by Economic Classification

The total expenditure for the department comprised 57 percent on operations and maintenance and 43 percent on personnel emoluments.

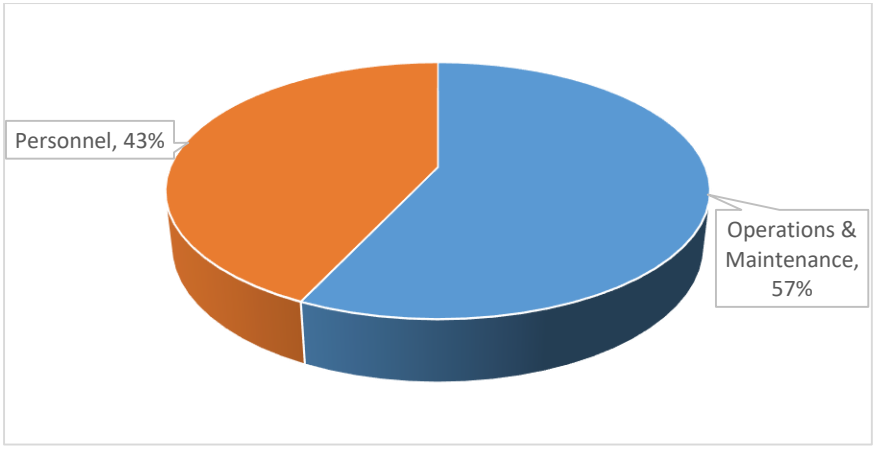


Figure 3:Finance Expenditure by economic classification

Expenditure by Programme and Sub Programme

During the first three months of FY 2026/27, the Finance and Socio-Economic Planning Department had approved estimates amounting to Kshs. 587,552,429, comprising Kshs. 500,999,632 for recurrent expenditure and Kshs. 86,552,797 for development expenditure. As of 30th September 2026, total expenditure was Kshs. 40,639,010, all of which was recurrent, representing an overall absorption rate of 8 percent, while development expenditure recorded no absorption. General Administration and Support Services incurred Kshs. 25,186,210, representing an absorption rate of 9 percent. Under Public Financial Management, Financial Accounting Services recorded the highest absorption rate of 29 percent, followed by Supply Chain Management Services at 19 percent and Monitoring and Evaluation at 16 percent. Budget Formulation, Coordination and Management recorded an absorption rate of five percent, while Economic Planning and Resource Mobilisation recorded five percent and four percent, respectively. Assets Management and Internal Audit Services recorded absorption rates of 4 percent and one percent, respectively, while County Statistics and Enterprise Risk Management recorded no expenditure during the period

Table 14:Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Budget (1) Estimates (Kshs.)		Expenditure as at 30th September, 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Finance & Socio-Economic Planning							
General Administration & Support Services	General administration & planning	293,369,511	86,552,797	25,186,210	-	9	0
Public financial management	Financial Accounting services	18,750,000	-	5,378,500	-	29	
	Budget formulation, coordination and management	88,080,121	-	4,503,100	-	5	
	Internal audit services	9,850,000	-	77,200	-	1	
	Resource mobilisation	39,750,000	-	1,644,800	-	4	
	Supply chain management services	2,050,000	-	391,200	-	19	
	Economic planning	22,250,000	-	1,186,900	-	5	
	Monitoring & Evaluation	11,550,000	-	1,837,900	-	16	
	County Statistics	4,850,000	-		-	0	
	Enterprise Risk Management	850,000	-		-	0	
	Assets Management	9,650,000	-	433,200	-	4	
	Sub Total	**500,999,632**	**86,552,797**	**40,639,010**	**-**	8	**0**

Recurrent Expenditure Performance

The total recurrent expenditure for the department was Kshs. 40,639,010 against a budget of Kshs. 500,999,632 representing an absorption rate of 8 percent. Compensation to Employees recorded the highest expenditure at Kshs. 17,278,009, followed by Emergency fund which had an expenditure of Kshs. 5,842,101.

Table 15: Department of Finance Recurrent Budget Performance

No.	Expenditure Item	FY 2026/27 Budget (1) Estimates	Expenditures As at 30th September 2026	Absorption Rate (%)
1	Compensation to Employees	232,479,511	17,278,009	7
52	Emergency fund	20,000,000	5,842,101	29
33	Financial reporting and management- quarterly, annual and senate engagements	9,000,000	4,486,100	50
41	Preparation of Budgets	40,112,521	2,900,100	7
28	Refined Fuels & Lubricants	8,800,000	2,800,000	32
17	County Ward Development Profiles	5,000,000	1,837,900	37
21	Coordination of county plans	8,000,000	1,186,900	15
13	County Budget and Economic Forum(CBEF)	6,000,000	1,057,000	18
34	Cash Management - documentation, reconciliation and requisition	2,500,000	892,400	36
32	County Revenue Mobilization	31,500,000	644,800	2
43	Preparation of Budget Implementation Reports	2,500,000	546,000	22
50	Asset management operations - Asset Valuation	9,500,000	433,200	5
11	Office Administration Services	3,230,000	266,100	8
49	Supply chain Management/ E procurement	500,000	230,000	46
38	Electronic Government Procurement System	1,000,000	161,200	16
10	Training Expenses	2,400,000	77,200	3
2	Electricity	1,000,000	-	0
3	Water and Sewerage	500,000	-	0
4	Telephone, Telex, Facsimile and Mobile Phone Services	10,400,000	-	0
5	Travel Costs	1,000,000	-	0
6	Daily Subsistence Allowance	3,000,000	-	0
7	Publishing & Printing Services	1,500,000	-	0
8	Advertising, Awareness ,Communication & Publicity Campaigns;	600,000	-	0
9	Payment of Rent	1,500,000	-	0
12	Catering Services(Receptions, Accommodation, drinks)	4,000,000	-	0
14	Audit Committee	5,000,000	-	0
15	Internal Audit Services-executive and entities	4,000,000	-	0
16	County Annual Progress Report	1,500,000	-	0
18	CFMIS and PMTS integration(Phase II)	2,000,000	-	0
19	Quarterly M&E Meeting(Ward and Sub counties)	1,000,000	-	0
20	Project Monitoring and Evaluation	1,500,000	-	0
22	Coordination of county statistics, indicators and SDGs	4,000,000	-	0
23	External Resource Mobilization	1,000,000	-	0
24	Specialised Materials- Other-Asset Tags	1,000,000	-	0
25	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	-	0
26	Supplies and accessories for Computers	500,000	-	0
27	Sanitary and Cleaning Materials	200,000	-	0
29	Policy development --Finance Bill 2024	1,000,000	-	0
30	Contracted Guards & Cleaning services	3,570,000	-	0
31	Membership fees	550,000	-	0
35	Transition to Accrual Basis of Financial Accounting and Reporting - capacity building and support to technical committee	5,000,000	-	0
36	CIDP 2023-27 Midterm Review	2,000,000	-	0

No.	Expenditure Item	FY 2026/27 Budget (1) Estimates	Expenditures As at 30th September 2026	Absorption Rate (%)
37	Preparation of 2028-2032 CIDP	10,000,000	-	0
39	Preparation of CBROP	2,000,000	-	0
40	Preparation of CFSP	4,000,000	-	0
42	Stakeholder Engagements on PFM Act 2012 compliance	21,417,600	-	0
44	Pending bills - Mangoes Juice, PP and CA Engagements	11,000,000	-	0
45	Maintenance Expenses-Motor Vehicles/Generator	8,000,000	-	0
46	Maintenance of Buildings and Stations-- Non-Residential	1,000,000	-	0
47	Routine Maintenance- Other As-Bus parks and Livestock sale yard	500,000	-	0
48	Purchase of multifunctional network printer	1,500,000	-	0
51	Relocation of Kiosks in Kitise market	240,000	-	0

Development Expenditure Performance
The department recorded no expenditure in the first quarter of FY 2026/27.

Table 16:Department of Finance Development Expenditure and Project Status

S/NO	Ward	Project Name	FY 2026/27 Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1.	HQ	Supplementary Projects for poor and marginalised areas	30,872,802	-	0	Ongoing
2.	HQ	Acquiring of Revenue System	55,132,930	-	0	Not Started
3.	Kee	Ward fuel for Maintenance and repair of critical ward infrastructure	396,800	-	0	Not Started
4.	Kilungu	Maintenance of Critical Infrastructure -repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	150,265	-	0	Not Started

4.1.2. Non- Financial Performance

During the first Quarter of FY 2026/27, the County assessed 31 of the 33 targeted own-source revenue streams to identify revenue potential areas, enhance collection efficiency, and expand the revenue base. OSR collection increased by 62 percent compared to the corresponding period in FY 2025/26. However, OSR contribution to the budget stood at 3 percent against the annual target of 13 percent

Table 17: Department of Finance Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
Resource Mobilization	Resource Mobilization	Revenue	Increased OSR Funding to the Budget	% of OSR funding budget	13	3	(10)	
				% increase in Own source revenue collected	33	62	23	OSR collection increased by 62% compared to the corresponding period in FY 2025/26
				No. of OSR streams mapped and assessed	33	31	(2)	
Public Finance Management	Public Finance Management	Socio-economic planning	Statutory documents prepared and published	No. of statutory documents prepared and published	20	5	(15)	Quarterly statutory documents prepared and submitted
			Enterprise risks assessed	No. of enterprise risks assessed	1	0	(1)	
			Development budget in the total county budget	% of development budget in the total county budget	35	42	7	Increment realised due to FY 2025/26 reallocation.
			Procurement undertaken through e-procurement	% of procurement undertaken through e-procurement	100	0	(100)	Registration ongoing
			CSAs published	No. of CSAs published	1	0	(1)	Development of CSA in progress
			Periodic progress reports prepared and disseminated	No. of periodic progress reports prepared and disseminated	4	1	(3)	Quarterly report prepared and submitted
			Annual Progress Reports prepared	No of Annual Progress Reports	1	1	-	APR prepared and submitted
			Ward profiles prepared and disseminated	No. of ward profiles prepared and disseminated	30	0	(30)	Development of the profiles in progress
			2023-27 CIDP mid-term reviewed	2023-27 CIDP mid-term review report	1	0	(1)	Awaiting cabinet approval and submission
			2028-2032 CIDP prepared	2028-2032 CIDP	1	0	(1)	

4.2.Office of the Governor

4.2.1. Financial Performance Summary

The Governorship utilized Kshs. 30,616,019 out of an approved budget of Kshs. 238,874,658 in the first three months of FY 2026/27, achieving an overall budget absorption rate of 13 percent an improvement from previous year's performance. Operation and Maintenance (O&M) recorded a 12 percent absorption rate, an improvement from the five percent achieved in FY 2025/26 in the same period. Personnel Emoluments attained 15 percent absorption rate, as shown in the table below.

Table 18: Governorship Summary of Budget and Expenditures

Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Operations	403,407,900	22,307,408	6	137,018,826	18,842,179	14
Maintenance	54,913,000	476,678	1	23,600,000	-	-
Sub Total	**458,320,900**	**22,784,086**	**5**	**160,618,826**	**18,842,179**	**12**
Personnel	57,781,846	9,630,307	17	78,255,832	11,773,840	15
Total Recurrent	**516,102,746**	**32,414,394**	**6**	**238,874,658**	**30,616,019**	**13**

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification shows that governorship spent 44 percent of the total expenditure on operations and maintenance, while 56 percent was spent on personnel emoluments, as shown below.

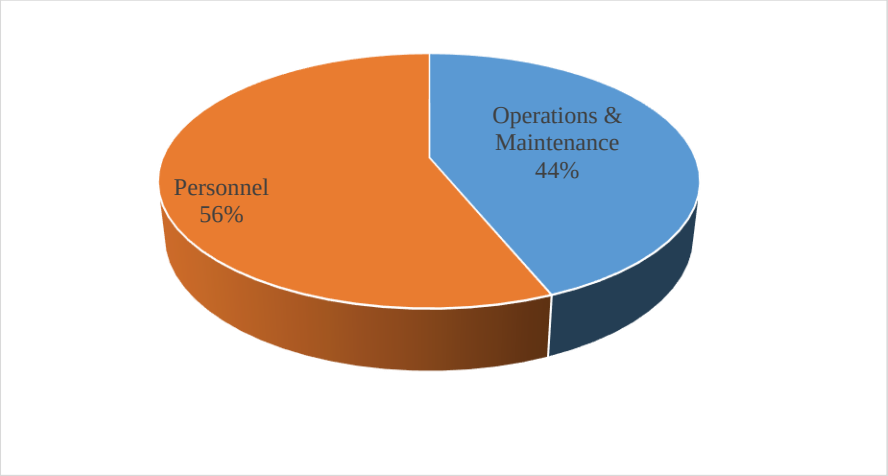


Figure 4 : Governorship Expenditure by Economic Classification

Expenditure by Programme and Sub Programme

The office of the governor implemented general administration and support services programme which incurred an expenditure of Kshs. 30,616,019 against an allocation of Kshs. 238,874,658 translating to 13 percent absorption rate.

Table 19:Governorship Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
General Administration & Support Services	General administration & planning	238,874,658	30,616,019	13
	Sub Total	**238,874,658**	**30,616,019**	**13**

Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages incurred the highest expenditure at Kshs. 11,773,840 followed by community outreach at Kshs. 7,806,000. The table below presents the recurrent expenditure for the period ending 30th September 2026.

Table 20: Recurrent Expenditure per Vote

Expenditure Item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Salaries And Wages	78,255,832	11,773,840	15
Community Outreach	26,000,000	7,806,000	30
Refined Fuels & Lubricants	15,000,000	7,491,379	50
Daily Subsistence Allowance	10,000,000	1,419,800	14
Hospitality supplies	3,000,000	1,260,000	42
Media Outreach	5,000,000	400,000	8
Performance Management	1,000,000	265,000	27
Travel Costs	5,000,000	200,000	4
Monitoring and evaluation	500,000	-	0
Corporate communication	5,000,000	-	0
Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	-	0
Internet Connections	400,000	-	0
Courier & Postal Services	50,000	-	0
Travel Costs	1,000,000	-	0
Daily subsistence allowance	1,500,000	-	0
Catering Services (Receptions, Accommodation, drinks)	6,000,000	-	0
National Celebrations	2,000,000	-	0
Committee / Board allowances	800,000	-	0
General Office Supplies-Stationery	3,000,000	-	0
Supplies and Accessories for Computers	1,500,000	-	0
Office & General Supplies others	1,000,000	-	0
Sanitary and Cleaning Materials	308,826	-	0
Community Events & Field Activities	3,700,000	-	0
Official residence expenses	2,000,000	-	0
Membership fees	1,000,000	-	0
Contracted Technical Services	500,000	-	0

Expenditure Item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Governor's office administration	2,500,000	-	0
Public relations	1,000,000	-	0
Security Operations	6,600,000	-	0
Intergovernmental relations-	8,000,000	-	0
Service Delivery Unit	5,000,000	-	0
Stakeholder Engagements	2,000,000	-	0
Social safety nets	3,000,000	-	0
Financial Management & Accrual Reporting	400,000	-	0
Support to PPP projects	500,000	-	0
Records management	1,000,000	-	0
Publishing & printing Services	1,000,000	-	0
Subscription to Newspapers, Magazines and Periodicals	60,000	-	0
Advertising, Awareness & Publicity Campaigns	1,000,000	-	0
County Branding & Publications	1,500,000	-	0
Publicity	1,500,000	-	0
Institutional Matching Grant for FACDI	5,000,000	-	0
Maintenance of Office Furniture	500,000	-	0
Maintenance-Buildings-Non Residential	3,000,000	-	0
Maintenance-Buildings- Residential	3,000,000	-	0
Maintenance of Generators	800,000	-	0
Maintenance of Computers, Software	300,000	-	0
Maintenance of Motor vehicles	13,000,000	-	0
Supplies for Broadcasting and Information Services	1,000,000	-	0
Training Expenses	1,000,000	-	0
Electricity	200,000	-	0
Water and Sewerage	1,500,000	-	0

4.2.2. Non-Financial Performance

The Office of Governor fast-tracked the implementation of programs to enhance service delivery to the Makueni citizenry. Specifically, it held two County Budget and Economic Forum meetings to facilitate stakeholder engagement and consultations on county development priorities through the FY 2027/28 Annual Development Plan (ADP) and the 2026 County Budget Review and Outlook Paper (CBROP). The Office also developed the Makueni@4 magazine to document and communicate the County Government's achievements and development initiatives

Table 21: Governorship Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
General administration & planning	General administration &	Communication	County Budget and Economic forum meetings held	Number of meetings held	6	2	(4)	ADP and CBROP meetings held

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
	planning		Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	-	(1)	To be done in Q2
			County Communication Policy developed	No. of communication policies developed	1	-	(1)	Ongoing
			E-magazine and website content developed	No. of E magazines and website content developed	12	1	(11)	Makueni @4 developed
		Strategic Partnerships	Database of no state actors	No. of non-state actors engaged in county development	260	-	(260)	Engagement with partners in progress
			MoUs signed	Number of MoUs signed and implemented	20	-	(20)	Engagement with partners in progress

4.3. County Secretary

4.3.1. Financial Performance Summary

In the first three months of FY 2026/27, the total expenditure for the Office of County Secretary was Kshs. 57,677,110 against a budget of Kshs. 602,560,013 which reflected an absorption rate of 10 percent. The operations and maintenance expenditure was Kshs. 3,596,360 representing one percent absorption rate, while personnel emoluments expenditure was Kshs. 54,080,750, representing a 30 percent absorption rate. Table 22 and figure 5 below illustrates the departmental expenditures.

Table 22: County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Operations	64,293,858	979,800	2	420,008,814	3,596,360	1
Maintenance	7,038,069	-	-	4,400,000	-	-
Subtotal	**71,331,927**	**979,800**	**1**	**424,408,814**	**3,596,360**	**1**
Personnel	195,312,449	32,552,075	17	178,151,199	54,080,750	30
Total	**266,644,376**	**33,531,875**	**13**	**602,560,013**	**57,677,110**	**10**

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification shows that the Office of the County Secretary spent 97 percent on personnel emoluments and 3 percent on operations and maintenance.

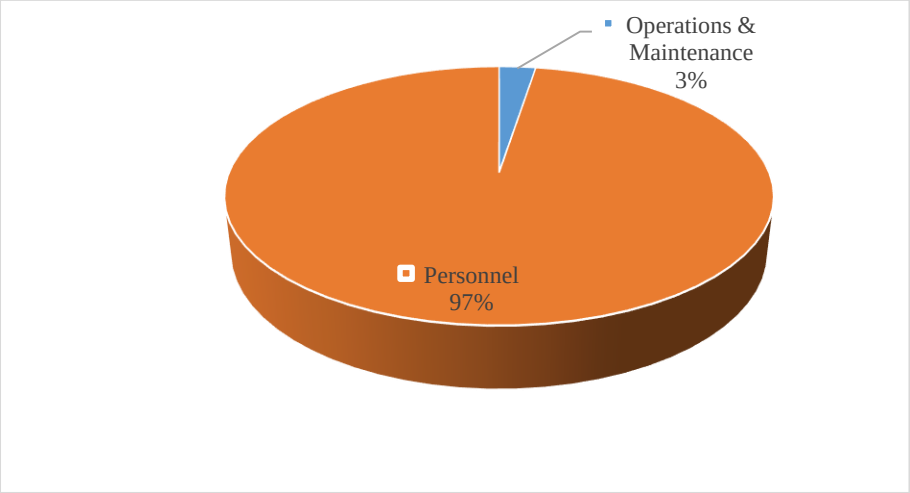


Figure 5: Expenditure by Economic Classification for County Secretary

Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages item incurred the highest expenditure at Kshs. 54,080,750 followed by contracted cleaning services at Kshs. 3,295,560.

Table 23: County Secretary Recurrent Expenditure Performance

Expenditure Item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Salaries And Wages	178,151,199	54,080,750	30
Contracted cleaning services	20,000,000	3,295,560	16
Hospitality -Catering Services (Receptions, Accommodation, drinks	2,008,814	200,000	10
Daily Subsistence Allowance	3,000,000	100,800	3
Mtito Andei county council pending gratuity -councilors	1,200,000	-	0
Telephone, Telex, Facsimile and Mobile Phone Services	500,000	-	0
Courier & postal Services	100,000	-	0
Travel Costs	1,000,000	-	0
Refined Fuels & Lubricants	2,000,000	-	0
Budget Tracking and Implementation	500,000	-	0
Medical Insurance	300,000,000	-	0
GPA/WIBA/ Fire Burglary	17,000,000	-	0
Insurance -Motor Vehicle	23,000,000	-	0
General office Supplies-stationery	1,500,000	-	0
Supplies and accessories for Computers	1,500,000	-	0
Sanitary and Cleaning Materials	200,000	-	0
Office and General Supplies	1,500,000	-	0
Contracted Guards	30,000,000	-	0
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	-	0
Performance Contracting	5,000,000	-	0
HR registry	1,000,000	-	0
South Eastern Kenya Economic Block	1,000,000	-	0
CEC AFFAIRS	2,500,000	-	0
Coordination of Government programs and activities	1,500,000	-	0
Coordination of SWGs, Planning and Indicator Tracking	500,000	-	0
Payroll Management	500,000	-	0
Other operating expenses financial management and reporting	500,000	-	0
Publishing & printing Services	200,000	-	0
Records and publications	500,000	-	0
Maintenance of Office Furniture	200,000	-	0
Maintenance of ICT Equipment	200,000	-	0
Maintenance expenses motor vehicles	2,500,000	-	0
Fleet Management	1,500,000	-	0
Training Expenses	1,400,000	-	0
Water and Sewerage	200,000	-	0

Expenditure by Programme and Sub Programme

The office of the County Secretary implemented Leadership & coordination programme which incurred an expenditure of Kshs. 57,677,110 against an allocation of Kshs. 602,560,013 translating to 10 percent absorption rate.

Table 24: Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as of 30th September 2026	Absorption Rate (%)
Leadership & coordination of departments	Leadership & coordination of departments	602,560,013	57,677,110	10
Sub Total		602,560,013	57,677,110	9.6

4.3.2. Non-Financial Performance

The County achieved 60 percent automation of human resource functions, including leave application processing, performance management, and human resource biodata management. These improvements will improve efficiency in human resource processes. Evaluation of FY 2025/26 annual Performance Contracts was conducted as well as signing of FY 2026/27 PCs

Table 25: County Secretary Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
General Administration and Planning	Public Service Performance Management and Delivery Services	Human Resource	Staff satisfied and motivated	Staff Satisfaction index	75	-	(75)	The Customer Satisfaction Survey provided valuable feedback on the quality, accessibility, and efficiency of county services, informing the identification of service delivery gaps and key areas requiring improvement, which are being addressed..
			Service delivery improved	Customer satisfaction index	75	-	(75)	
			Performance Appraisals carried out	% of county public servants meeting 70% of performance appraisal targets	100	90	(10)	The County has implemented Performance Management, enhancing service delivery
			County services decentralized	Proportion of county services decentralized	80	70	(10)	Ongoing

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
			Compliance to National values and principles of public service enhanced	% compliance with national values and principles of public service	70	65	(5)	Ongoing
Human Resource Management and Development	Human Resource Management and Development	Human Resource	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	-	(1)	Ongoing
			HR Plans Developed	No. of HR plans developed	1		(1)	Ongoing
			HR functions automated	% of automation HR functions	60	60	-	Automation of leave forms, performance appraisal and Human resource Bio data has been done.,
			HR plans prepared	No. of HR plans prepared	1	-	(1)	Ongoing

4.4.County Attorney

4.4.1. Financial Performance

In the first quarter of FY 2026/27, the total expenditure for the Office of the County Attorney was Kshs. 5,116,364 against a budget of Kshs. 73,199,450 reflecting an absorption rate of 7 percent. The operations and maintenance expenditure was Kshs. 1,821,260 representing four percent absorption rate, while personnel emoluments had Kshs. 3,295,104, representing 15 percent absorption rate.

Table 26: County Attorney Summary of Budget and Expenditures

Expenditure Item	FY 2025/26 Budget Estimates	Expenditure As At 30th September 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Operations	33,423,100	2,491,540	7	34,083,859	1,821,260	5
Maintenance	3,500,000	-	0	12,040,556	-	0
Sub Total	**36,923,100**	**2,491,540**	7	**46,124,415**	**1,821,260**	4
Personnel	20,932,733	3,488,789	1	21,901,195	3,295,104	15
Total Recurrent Budget	**57,855,833**	**5,980,329**	10	**68,025,610**	**5,116,364**	8
Development Budget	20,800,000	-	0	**5,173,840**	-	0
Total Budget	**78,655,833**	**5,980,329**	**8**	**73,199,450**	**5,116,364**	**7**

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 79 percent on operations and maintenance, 21 percent on personnel emoluments

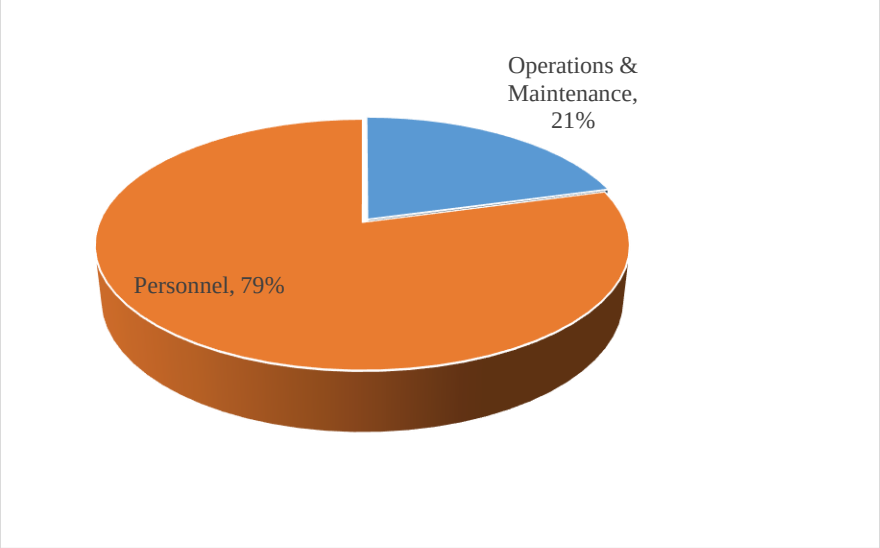


Figure 6: County Attorney Expenditure by Economic Classification

Recurrent Performance

The office of the county attorney had a recurrent expenditure of Kshs. 5,116,364. Basic salary and wages had the highest expenditure of Kshs. 3,295,104 followed by refined Fuels, Oils and Lubricants at Kshs. 1,000,000.

Table 27: County Attorney Recurrent Expenditure Performance

Expenditure Item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Basic Salaries and Wages	21,901,195	3,295,104	15
Refined Fuels, Oils & Lubricants	2,500,000	1,000,000	40
Daily Subsistence Allowance	2,800,000	547,400	20
Training Expenses	500,000	250,000	50
Membership fees, Dues and Subscriptions	150,000	23,860	16
Travel Costs (airlines, bus railway)	1,300,000	-	0
Catering Services	600,000	-	0
Hospitality supplies	1,000,000	-	0
Budget Implementation Committee	279,958	-	0
Litigation and Legislative Reviews	500,000	-	0
General Office Supplies (Papers, pencils, forms)	300,000	-	0
Supplies and Accessories for Computers and Printers	500,000	-	0
Legal Dues/Fees, Arbitration / opinion	3,200,000	-	0
Legal Pending Bills	13,800,000	-	0
Legal compensation for Health car accident	3,200,000	-	0
Land succession, gazettment and outreach	1,200,000	-	0
Coordination of policy & bills preparation	2,000,000	-	0
County Legal Stakeholder Conference	2,500,000	-	0
Land succession program, survey and titling	1,167,840	-	0
Land Succession and Titling	1,800,000	-	0
Allocations for court fines	6,000	-	0
Land Governance (Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Emali/Mulala	113,700	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Ilima	129,380	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Kee	1,273,780	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Makindu	157,480	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Mbooni	122,660	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Mukaa	1,871,060	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Nguu/Masumba	136,040	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)- Tulimani	197,920	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)- Waia/Kako	105,840	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Muvau/ Kikumini	141,900	-	0

Expenditure Item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) – Kasikeu	740,573	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) -Kathonzweni	596,453	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Kitise/Kithuki	184,014	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Tulimani	818,300	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Wote/ Nziu	593,593	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey) Kithungo/Kitundu	307,863	-	0
Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)- Tulimani	1,000,000	-	0
Publishing & printing Services	100,000	-	0
Subscription to Newspapers, Magazines and Periodicals	30,101	-	0
Maintenance of Vehicles and Other Transport Equipment	2,000,000	-	0
Maintenance of Office Furniture & Equipment	50,000	-	0
Water and Sewerage	123,800	-	0

Expenditure by Programme and sub programme

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

Table 28:County Attorney Expenditure by Programme and sub programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Expenditure as at 30th September 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & Support Services	General administration & planning	81,925,899	1,167,840	70,075,406	-	86	-
	Sub Total	**81,925,899**	**1,167,840**	**70,075,406**	-	**86**	-

4.4.2. Non-Financial performance

During the first quarter of FY 2026/2027, the Office of the County Attorney processed 7 Memoranda of Understanding (MoUs) to facilitate collaboration and implementation of county programmes and initiatives. The department also handled 141 land succession cases, with the filing of petitions ongoing, and drafted 5 conveyancing documents to support legal transactions involving land and property. In addition, the department continued to manage ongoing litigation involving the County Government, including cases in which the County Government was sued.

Table 29: County Attorney Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September , 2026	Variance	
Legal & advisory services	Legal & advisory services	Office of County Attorney	Reduced number of litigations	No. of cases concluded	12	-	(12)	Litigation process ongoing
			Processing of County Bills	No of bills formulated	14	-	(14)	Not done
			policies formulated	No. of policies formulated	6	-	(6)	Not done
			Processed Memoranda of Understanding (MoUs)	No of MOUs done	12	7	(5)	It's a continuous exercise
			Land succession cases handled	Number of Succession cases handled	566	141	(425)	Filling of petitions is ongoing
			Drafting of conveyancing documents	Number of conveyancing documents drafted	12	5	(7)	Conveying process is ongoing
			Legal clinics held	No.of clinics held	16	-	(16)	Not started
			Legal advisories done	No. of Legal advisories done	10	-	(10)	Not started
			Court cases in which the county was sued, and cases where the county itself sued its clients.	No. of court cases in which the County Government was sued.	6	1	(5)	Ongoing
				Number of court cases filed by the County (the County has sued another party).	4	-	(4)	Not done

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

4.5.1. Financial Performance Summary

The total departmental expenditure for the FY 2026/27 was Kshs. 54,374,096 against a budget of Kshs. 1,032,804,104, representing an absorption rate of 15 percent. The incurred expenditure comprised of operations and maintenance, and personnel emoluments.

Figure below shows that the quarter one expenditure was entirely recurrent with personnel accounting for 31 percent whereas operations and maintenance expenditure was 69 percent.

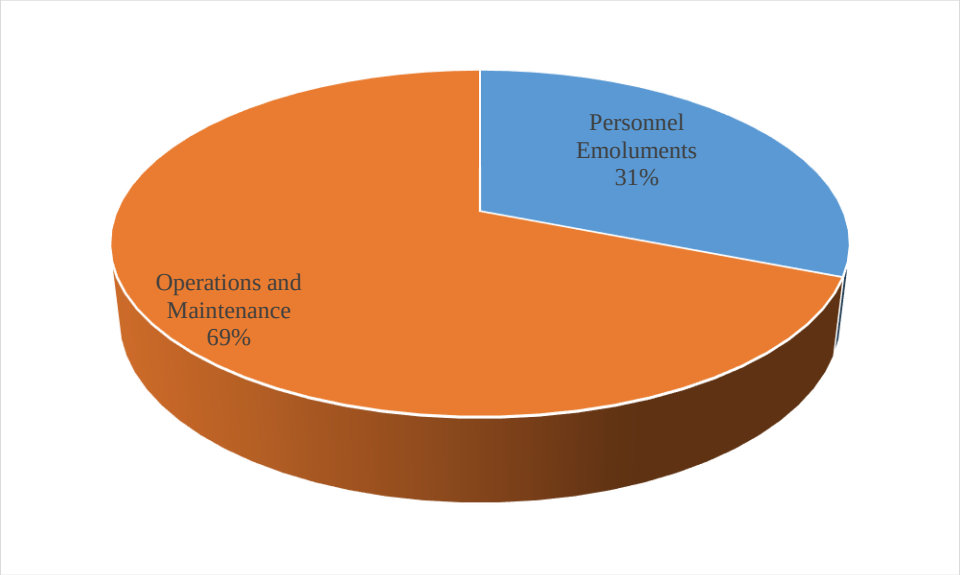


Figure 7:Department of Devolution Expenditure by economic classification

Overall expenditure and absorption decreased in FY 2026/27 compared to FY 2025/26, dropping from 6 to 5 percent, indicating underutilization of allocated funds. Development spending remained at 0 percent in both years, showing continued delays in procuring and implementing development projects.

Table 30: Devolution Summary of Budget and Expenditures

Economic Classification	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30th, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Personnel Emoluments	226,909,613	37,818,269	17	226,817,701	16,854,091	7
Operations and Maintenance	115,845,388	10,440,090	9	140,678,541	37,520,005	27
Recurrent	**342,755,001**	**48,258,359**	14	**367,496,242**	**54,374,096**	15
Development	407,200,000	0	0	665,307,862	-	0
Total	**749,955,001**	**48,258,359**	6	**1,032,804,104**	**54,374,096**	5

Expenditure by programme and sub programme

During FY 2026/27 Quarter one, total expenditure across all programmes amounted to Kshs. 54,374,095.85 against an approved budget of Kshs. 1,032,804,104, representing an overall absorption rate of 5 percent. Recurrent expenditure recorded a 15 percent absorption, mainly driven by General Administration and Planning (27 percent) and Personnel Emoluments (7 percent). Development expenditure registered 0 percent absorption, which was largely attributed to delays in implementation of development projects.

Table 31: Devolution Expenditure by Programme and Sub programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Expenditure as at 30th September 2026		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	General Administration & Planning	255,003,901	647,807,862	18,213,775	-	7	0
Participatory Development .& civic education	Participatory Development .& civic education	54,377,720	14,500,000	16,404,963	-	30	0
Research, Documentation and Knowledge Management	Research, Documentation and Knowledge Management	350,000	-	12,000.00	-	3	0
Coordination of Service Delivery and Enforcement	Coordination of Service Delivery and Enforcement	34,876,000	3,000,000	17,634,333	-	51	0
Disaster Risk Preparedness and Mitigation	Disaster Risk Preparedness and Mitigation	13,188,621	-	1,185,201	-	9	0
Alcoholic Drinks Control and Licencing	Alcoholic Drinks Control and Licencing	9,700,000	-	923,823	-	10	0
	Sub Total	**367,496,242**	**665,307,862**	**54,374,096**	**-**	**15**	**0**

Recurrent Budget Performance

The highest expenditure was recorded under the Salaries and Wages vote, totalling, Kshs. 16,854,091, followed by Sub County Administration Support - SCA AIES, which accounted for Kshs. 12,888,000.

Table 32: Devolution Summary of Budget and Expenditures

S/o	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditure as at 30th September 2026	Absorption Rate (%)
1	Salaries & Wages	226,817,701	16,854,091	7
2	Sub County Administration Support - SCA AIES	25,776,000	12,888,000	50
3	County Development Committees- Training	26,127,720	7,405,400	28
4	Sub County Civic Education Coordination Support - SCCEC AIES	14,400,000	7,200,000	50
5	Refined Fuels & Lubricants	9,000,000	3,142,580	35
6	Participatory Development (PP and civic education)	8,000,000	2,362,000	30
7	Purchase of food and non- food items for stockpiling in readiness of disaster	3,000,000	2,020,150	67
8	Travel Costs	1,500,000	995,540	66
9	Annual Fire and EMS symposium	1,500,000	473,550	32
10	Field Allowance	1,300,000	325,680	25
11	Catering Services(Receptions, Accommodation, drinks	1,500,000	215,198	14
12	Daily Subsistence Allowance	1,500,000	179,500	12
13	Hospitality Supplies and Services	600,000	140,000	23
14	Trainer Allowance	1,000,000	94,540	9
15	Centre for Research & Knowledge Management	500,000	40,000	8
16	Maintenance motor vehicles	7,000,000	14,666	0
17	Other Operating Expenses	500,000	12,000	2
18	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	31,200	11,200	36
19	Electricity	300,000	-	0
20	Water and Sewerage	500,000	-	0
21	Telephone, Telex, Facsimile and Mobile Phone Services	405,000	-	0
22	Payment of Rent	2,500,000	-	0
23	Professional Conferences and Seminars (CPD)	1,000,000	-	0
24	Training Expenses (School for Community Led Development)	500,000	-	0
25	General office Supplies-stationery	700,000	-	0
26	Supplies and accessories for Computers	300,000	-	0
27	Sanitary and Cleaning Materials	250,000	-	0
28	Staff Uniform and identification badges	2,500,000	-	0
29	KDSP-II Matching Grant	15,000,000	-	0
30	Coordination of Government activities	1,000,000	-	0
31	AIE-Enforcement	800,000	-	0
32	Inspection of Alcoholic drinks Premises	3,300,000	-	0
33	Enforcement and compliance of alcoholic drinks and general control.	1,000,000	-	0
34	Fire safety inspection and mapping of businesses dealing with flammable goods	500,000	-	0
35	Roaming animals, vip protection, enforcement RRI operations and HQ commander meetings	1,500,000	-	0
36	Coordination of special programmes	5,238,621	-	0
37	Maintenance of Office Furniture	50,000	-	0
38	Maintenance of computers	100,000	-	0

Development Budget Performance

During the period, the department did not incur any development expenditure.

Table 33: Development Expenditure Per vote

S/No.	Ward	FY 2026/27 Supplementary Budget Estimates	Contract Amount	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	610,752,473	-	-	Not Started
2	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	37,055,389	-	-	Not Started
3	Kalawa	Civic education Programme	500,000	-	-	Not Started
4	Kathonzweni	Civic Education Programme	500,000	-	-	Not Started
5	Kiimakiu/Kalanzoni	Civic Education Programme	1,000,000	-	-	Not Started
6	Kikumbulyu North	Civic Education programme	1,000,000	-	-	Not Started
7	Kikumbulyu South	Civic Education programme	1,000,000	-	-	Not Started
8	Kithungo/Kitundu	Civic education Programme	500,000	-	-	Not Started
9	Kitise/Kithuki	Civic education Programme	500,000	-	-	Not Started
10	Mbitini	Civic education Programme	500,000	-	-	Not Started
11	Mbooni	Civic education programme	500,000	-	-	Not Started
12	Ilima	Civic Education Programme	1,000,000	-	-	Not Started
13	Ivingoni/Nzambani	Civic Education Programme	1,000,000	-	-	Not Started
14	Kasikeu	Civic Education Programme	500,000	-	-	Not Started
15	Kilungu	Civic Education Programme	500,000	-	-	Not Started
16	Makindu	Civic Education Programme	500,000	-	-	Not Started
17	Nguu/Masumba	Civic education Programme	500,000	-	-	Not Started
18	Nguumo	Ward Administration Block -Phase 1	3,000,000	-	-	Not Started
19	Nguumo	Civic Education Programme	1,000,000	-	-	Not Started
20	Thange	Civic Education Programme	1,500,000	-	-	Not Started
21	Wote/Nziu	Civic education Programme	1,000,000	-	-	Not Started
22	Mtito Andei	Civic education Programme	1,000,000	-	-	Not Started

4.5.2. Non- Financial Performance

During the first quarter of FY 2026/27, the Department of Devolution made notable progress in disaster risk mitigation, service delivery coordination, and liquor licensing revenue collection. Under disaster risk mitigation and preparedness, the department responded to 32 disaster incidents

against a target of 30, exceeding the target due to enhanced preparedness and timely response mechanisms. Early warning information on fire outbreaks and El Niño-related risks was also disseminated to strengthen disaster preparedness and response at the ward level. In project implementation monitoring, the department prepared three monthly progress reports during the quarter to support tracking of project implementation and service delivery. Additionally, 12 sub-county coordination meetings were held to enhance coordination of decentralized services and strengthen collaboration among local administrative units. Under Liquor Drinks Control and Licensing, the department collected Kshs. 6,531,525 in revenue.

Table 34: Department of Devolution Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target (s)	Actual Performance as at 30th September,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	32	2	The target was exceeded due to enhanced disaster preparedness and timely response mechanisms
				No. of early warning information reports	4	2	(2)	Early warning information on fire outbreaks and El Niño-was done to enhance disaster preparedness and response at the ward level.
Participatory Development & Civic Education	Participatory Development & Civic Education	Participatory Development & Civic Education	Citizens sensitized, trained, and educated on themed civic education	Number of Public participation forums held	3,612	93	(3,519)	Fy 2027/28 ADP participation forums held
				Number of people reached on themed Civic Education	210,000		(210,000)	Not done
Research, capacity building and knowledge management	Research, capacity building and knowledge management	Research	Enhanced Capacity	Number of functional county research and knowledge management focal persons trained	4	-	(4)	Program not started
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	3	(9)	Progress reports done
			Barazas / forums Held	Number of forums / barazas	400	-	(400)	
			Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	12	(60)	Continuous activity
		Administration	Ward office block constructed	No. of ward office blocks constructed/ equipped	1	-	(1)	Not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target (s)	Actual Performance as at 30th September,2026	Variance	
		Enforcement unit	Equipped and trained County Enforcement	Number of Enforcement Officers fully equipped	-	-	-	Not started
	Liquor Drinks Control and Licensing	directorate of special programs	Inspections conducted	Number of Liquor premises inspected and licensed	3,000	-	(3,000)	General inspections of liquor premises were scheduled for December 2026.
			Revenue generated	Amount of revenue generated	73,850,000	6,531,525	(67,318,475)	Revenue collection is ongoing
			People trained in Psychoeducation on drugs and substances	Number of people reached	2,000	-	(2,000)	Program not done.

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

4.6.1. Financial Performance Summary

The department received a total budget allocation of Kshs. 484,677,082 for the fiscal year 2026/27. In the first quarter, it utilized Kshs. 21,169,220.05**,** representing 4 percent absorption rate. Salary and wages accounted for the highest budget absorption, totalling Kshs. 17,461,749.00, which represents 82 percent of the expenditure. Operations and maintenance incurred costs of Kshs. 3,707,471.05, equivalent to 18 percent, while no expenditure was recorded under development. Figure below illustrates the departmental expenditures by economic classification.

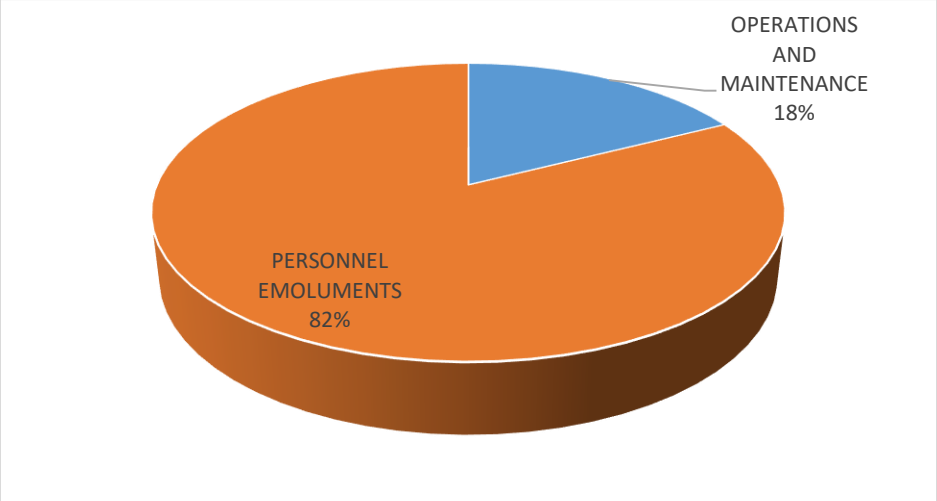


Figure 8: Department of Agriculture Expenditure per Economic Classification.

During the first quarter, overall expenditure absorption declined from seven percent in FY 2025/26 to four percent in FY 2026/27. Similarly, recurrent expenditure dropped from 15 percent in FY 2025/26 to eight percent in FY 2026/27.

Table 35: Summary of Budget and Expenditures

Economic Classification	FY 2025/26 Budget Estimates	Expenditures as at 30th September, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget(1) Estimates	Expenditures as at 30th September , 2026	Absorption Rate (%)
Salaries	235,736,058	39,289,343	17	232,121,994	17,461,749.00	8
O&M	33,489,866	1,468,180	4	45,874,472	3,707,471.05	8
Recurrent	**269,225,924**	**40,757,523**	**15**	**277,996,466**	**21,169,220.05**	**8**
Development	344,529,758	0	0	206,680,616	0	0
Total	**613,755,682**	**40,757,523**	**7**	**484,677,082**	**21,169,220.05**	**4**

Table 36:Agriculture Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	General administration & planning	264,561,994	138,163,007	21,169,220	-	8	0
Land, Crop development & productivity	Land, Crop development & productivity	800,000	35317095	-	-	-	0
Agribusiness and information management	Agribusiness and information management	4,200,000	147,949	-	-	-	0
Livestock Production, Management and Development	Livestock Production, Management and Development	5,850,000	22,966,818	-	-	-	0
Cooperative development	Cooperative development	2,584,472	10,085,746	-	-	-	0
Total		**277,996,466**	**206,680,616**	**21,169,220**	-	**8**	**0**

Recurrent expenditure

During the review period, the Department incurred KShs. 17,461,749 on Salaries and Wages, representing the highest expenditure item with an absorption rate of 8 percent, followed by Aggregation and Market Linkages, which recorded an expenditure of KShs. 1,917,600, translating to an absorption rate of 38 percent.

Table 37: Agriculture Recurrent expenditure

Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Salaries And Wages	232,121,994	17,461,749	8
Aggregation and market linkages-	5,000,000	1,917,600	38
Refined Fuels & Lubricants	3,400,000	1,579,871	46
General office Supplies-stationery	1,200,000	210,000	18
Electricity	400,000	-	0
Water and Sewerage	200,000	-	0
Telephone, Telex, Facsimile and Mobile Phone Services	60,000	-	0
Internet Connections(E- extension)	100,000	-	0
Travel Costs	400,000	-	0
Daily Subsistence Allowance	2,500,000	-	0

Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Travel costs & Subs-Agri Extension Serv.	500,000	-	0
Publishing & printing Services	200,000	-	0
Advertising, Awareness & Publicity Campaigns	200,000	-	0
Training Expenses	300,000	-	0
Catering Services (Receptions, Accommodation, drinks)	1,400,000	-	0
Supplies and accessories for Computers	400,000	-	0
Agricultural Training Institute	3,800,000	-	0
Support to Veterinary Programmes AIA	2,500,000	-	0
Veterinary Public Health - Meat inspection	1,950,000	-	0
Financial management and reporting	300,000	-	0
Fertilizer stores operationalization	800,000	-	0
Contracted Guards	980,000	-	0
Fisheries development	500,000	-	0
Food and feed safety control and coordination	500,000	-	0
Agriculture extension programme	13,800,000	-	0
Co-operative development and management	1,784,472	-	0
Maintenance Expenses-Motor Vehicles	2,500,000	-	0
Maintenance of Computers, Software and Networks	100,000	-	0

Development Expenditure

During the period the department did not incur expenditure on development activities.

Table 38: Agriculture Development Expenditure

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September,2026 (Kshs.)	Absorption rate(%)	Status
1	Tulimani	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	2,414,519	-	0	Not started
2	All	Livestock Disease Control	10,000,000	-	0	Not started
3	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	3,392,955	-	0	Not started
4	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	147,949	-	0	Complete
5	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation	5,000,000	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September,2026 (Kshs.)	Absorption rate(%)	Status
		and establishment of a demo and clearing				
6	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	163,007	-	0	Complete
7	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	-	0	Not started
8	HQ	Construction of horticultural aggregation centres	28,000,000	-	0	Not started
9	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	454,275	-	0	Not started
10	Kisau/Kiteta	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard	500,000	-	0	Not started
11	Kitise/ Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	239,166	-	0	Complete
12	Kilungu	Avocado Value Chain development	164,800	-	0	Complete
13	Kitise/ Kithuki	Kikome Irrigation scheme	36,500	-	0	Complete
14	Mukaa	Fruit development- Avocado and mango value chains	1,272,289	-	0	Not started
15	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	935,746	-	0	Complete
16	Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	500,000	-	0	Complete
17	Ilima	Fertilizer Depot -Completion of Wautu proposed depot structure	2,409,720	-	0	Not started
18	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	-	0	Not started
19	Kikumbulyu North	Galla goats for PWDs -Galla goats for PWDs in the ward	887,120	-	0	Complete
20	Kikumbulyu South	Support to Kikumbulyu Farmer's SACCO -NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains	650,000	-	0	Complete
21	Kikumbulyu South	Galla Goats (She goats)	890,480	-	0	Complete
22	Kilungu	Dairy Value Chain -AI services including Farmers' capacity building	276,628	-	0	Complete
23	Kilungu	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	252,919	-	0	Complete
24	Kitise/ Kithuki	a) Livestock development-Pasture provision, AI services , trainings and value	393,499	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September,2026 (Kshs.)	Absorption rate(%)	Status
		addition b) Bee keeping -Provision of beehives, protective gears, training, value addition and marketing				
25	Mbooni	Dairy Development Programme - Provision of subsidized Artificial Insemination services	275,024	-	0	Complete
26	Mukaa	Fuel for Excavation of farm ponds	167,600	-	0	Complete
27	Thange	Purchase and distribution of Galla goats	161,920	-	0	Complete
28	Muvau/Kikuumini	Rabies vaccination	364,500	-	0	Complete
29	Mukaa	Fuel for access roads-Agricultural zones	500,000	-	0	Not started
30	Ilima	Dairy Value Chain improvement	3,000,000	-	0	Not started
31	Ivingoni/Nzambani	Support to Nthonza Sacco	1,000,000	-	0	Not started
32	Kako/Waia	Access road and transport of manure	1,290,000	-	0	Not started
33	Kako/Waia	Kako/Waia SACCO	300,000	-	0	Not started
34	Kalawa	Mango purchase through Kalawa Sacco	2,000,000	-	0	Not started
35	Kasikeu	Vaccination	1,040,000	-	0	Not started
36	Kasikeu	Mango support through Kasikeu SACCO	1,200,000	-	0	Not started
37	Kathonzweni	Ward farmers SACCO	1,000,000	-	0	Not started
38	Kiimakiu/Kalanzoni	Rehabilitation works at Mbondoni cattle dip(Kwa Matinga)	300,000	-	0	Not started
39	Kiimakiu/Kalanzoni	Extension Services	1,000,000	-	0	Not started
40	Kikumbulyu South	Kikumbulyu South Ward Agricultural SACCO	1,000,000	-	0	Not started
41	Kisau/Kiteta	Supply of certified seeds	1,000,000	-	0	Complete
42	Kisau/Kiteta	Repairs and supply of acaricides at Ngoni cattle dip	100,000	-	0	Not started
43	Kitise/Kithuki	Ward farmers SACCO	2,000,000	-	0	Not started
44	Kitise/Kithuki	Kitise stockyard and Maintenance	1,000,000	-	0	Not started
45	Kitise/Kithuki	Provision for vaccines against rabies	500,000	-	0	Not started
46	Mavindini	Marketing of Mangoes through Mavindini Farmers SACCO	2,400,000	-	0	Not started
47	Mavindini	Opening of Feeder roads to Access Agricultural Farm Produce Market	500,000	-	0	Not started
48	Mbitini	Supply of certified maize seeds.	4,000,000	-	0	Complete
49	Mbitini	Rabies vaccination.	500,000	-	0	Not started
50	Mbooni	Dairy development programme-subsidized AI services	1,000,000	-	0	Not started
51	Mbooni	Crop development programme-Supply of certified seeds (maize and beans)	1,000,000	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September,2026 (Kshs.)	Absorption rate(%)	Status
52	Mtito Andei	Financial Support to SACCO - Value chain development and vaccination campaign	1,000,000	-	0	Not started
53	Mukaa	Supply of certified seeds(maize)	2,000,000	-	0	Complete
54	Mukaa	Rabies vaccination	600,000	-	0	Not started
55	Nguumo	Support to Nguumo SACCO	1,000,000	-	0	Not started
56	Nzaui/Kilili/Kalamba	Purchase of mangoes	1,000,000	-	0	Not started
57	Nzaui/Kilili/Kalamba	Marketing of mangoes through Agricultural SACCO	500,000	-	0	Not started
58	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	105,000,000	-	0	Ongoing
			206,680,616	-	0	

4.6.2. Non-Financial Performance

During the first quarter of FY 2026/2027, the sector strengthened agricultural extension services through the employment of 24 officers against a target of 16. A total of 23,513 farmers adopted disruptive agricultural technologies, 14,600 farmers were trained in integrated pest management, 15,000 farmers received training in climate-smart agriculture, and 40,420 farmers accessed automated agricultural extension services. The sector also supported mechanized agriculture through the excavation of 20 farm ponds, benefiting 20 farmers.

Under crop development and productivity, the sector distributed 16.744 metric tonnes of certified seeds to 8,372 farmers across four wards. The 2026 Makueni Agricultural and Trade Fair was held from 16th to 18th July 2026, attracting 10,103 participants and over 98 exhibitors. The event showcased climate-smart agricultural technologies, mechanization, irrigation, livestock management, value addition, and agribusiness opportunities. In partnership with the Agriculture and Food Authority (AFA) under the Edible Oil Crops Promotion, distributed 972 kg of sunflower seeds to 243 farmers for planting on 243 acres, supporting edible oil production and diversification of crop enterprises.

In agribusiness and market access, the sector held five business-to-business meetings to strengthen linkages between mango farmers, exporters, and buyers. A mango market survey covering 20 counties identified 53 potential markets with a projected demand of 51,782 metric tonnes. Three exporters had secured offtake arrangements for 144 metric tonnes of mangoes valued at Kshs. 10.8 million. The Kibwezi Horticultural Crops aggregation facility was fully operationalized, while 102 Agripreneurs were trained under the entrepreneur model. The sector also facilitated the identification of a proposed Kshs. 2.5 billion mango processing plant and pack house investment

in partnership with DL Group and the Anglican Church of Kenya, expected to enhance value addition and reduce post-harvest losses.

Under livestock development and fisheries, the sector distributed 12 beehives to an apiculture group in Kikumbulyu North, alongside training in modern beekeeping practices. It also distributed 52 breeding bucks to improve livestock genetics and supplied 322 kg of pasture seeds to support pasture establishment and livestock feed availability. Veterinary services included vaccination of 1,116 cattle and goats against major livestock diseases, vaccination of 1,685 dogs against rabies, and support for 1,027 cattle artificial insemination services, contributing to animal disease control, public health protection, and improved livestock productivity. The sector further generated Kshs. 4,038,014 in revenue through the Veterinary Public Health Programme and the Livestock Vaccination and Movement Permits Programme.

In cooperative development, the sector recorded 180 active cooperatives, with 12 cooperatives reported as compliant with statutory requirements and 12 cooperatives audited during the quarter. Sensitization meetings were also held for representatives of over 28 Farmer Producer Organizations on compliance requirements, mango market offtake, and relevant cooperative arrangements in preparation for the mango season.

Table 39:Agriculture Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September,2026	Variance	
Programme: General Administration & Planning	Programme: General Administration & Planning	Agricultural General Administration and Planning	Improved extension services	No. of specialized extension officers employed	16	24	8	7 Assistant Agricultural officers, 9 Assistant livestock officers III, 2 Veterinary officers, 1 assistant HR officer, 4 plant operator and 1 support staff employed.
		Directorate of agriculture		No. of farmers adopting Disruptive Agriculture technologies disaggregated by gender	146,000	23,513	(122,487)	Activities are ongoing
				No. of farmers trained on integrated pest management in crop	80,000	14,600	(65,400)	Activities are ongoing
				No. of farmers trained in climate smart agriculture technologies	80,000	15,000	(65,000)	Activities are ongoing
				No. of farmers accessing automated agricultural extension services	170,520	40,420	(130,100)	Activities are ongoing
Programme: Land, Crop development & productivity	Land, Crop development & productivity	Crop Unit	Certified seeds supplied to farmers	The quantity of certified seeds supplied (MT)	8	17	9	Certified seeds distributed to farmers in four wards
				No. of farmers benefited from the supplied certified seeds	4,000	8,372	4,372	Certified seeds distributed to farmers in four wards to cushion them from high cost of purchasing seeds
			Farmers supported with manure	No. of farmers supplied with manure	500	-	(500)	Program not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September,2026	Variance	
			Fertilizer depots established/enhanced	No. of fertilizer depots operationalized	4	-	(4)	Not implemented
		AMS Unit	Mechanized agriculture enhanced	No. of farm ponds Excavated	60	20	(40)	Program implementation in progress
				No of farmers accessing the AMS annually	200	20	(180)	Program implementation in progress
		Cross Cutting in all unit	Makueni ASK show rehabilitated /upgraded	Makueni ASK show rehabilitated/upgraded	1	1	-	2026 agriculture show held and attracted 10,103 farmers
		Crop Unit	Kasikeu Grain milling plant completed	Completion rate of Kasikeu grain milling plant	1	-	(1)	Sourcing of the milling machine at procurement stage
Programme: Agribusiness and Information Management	Agribusiness and information management	NAVCDP	Agripreneurs trained	No. of Agripreneurs trained	150	102	(48)	Implementation of the entrepreneur model ongoing
		Agribusiness unit	Mango farmers supported in production and market access	No. of Mango farmers supplied with fruit fly baits	382	-	(382)	The activities have not started
				No. of farmers linked to markets for mango	3,000	2,000	(1,000)	B2B meeting and training are ongoing
				MT of mango off-taken	120,000	60	(119,940)	Off-taking for export is ongoing in Kibwezi area
		Crops Unit	Aggregation centres/cold rooms constructed	No. of Aggregation centres/cold rooms operationalized	2	1	(1)	Operationalization of Kibwezi HCD has been done fully

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September,2026	Variance	
Programme: Livestock Resources Management and Development	Livestock Production, Management and Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen/fish farmer trained	265	20	(245)	Training on pond feed and water quality management in progress
		livestock unit	dairy production	No. of farmers accessing subsidized inputs(fonder seeds, breeding and feeds)	50	-	(50)	The activities have not started
		Veterinary Service Directorate	Animals inseminated	No. artificial inseminations done	5,500	-	(5,500)	Not done
			Stockyards constructed	No. of stockyards constructed/rehabilitated	3	-	(3)	The activities have not started
			Cattle dips rehabilitated	No. of cattle dips renovated/rehabilitated	2	-	(2)	The activities have not started
			Dogs vaccinated against rabies	No. of dogs vaccinated against rabies	6,500	-	(6,500)	The activities have not started
			Animals vaccinated cattle, goat and sheep	No. of animals vaccinated cattle, goat and sheep	60,000	-	(60,000)	The activities have not started
			Slaughter houses inspected	No. of slaughter houses inspected	81	-	(81)	The activities have not started
			Meat carcass inspected	Number of carcasses inspected – beef	26,000	-	(26,000)	Ongoing programme
				Number of carcasses inspected - goats/sheep	90,000	-	(90,000)	The activities have not started
			Veterinary camps outreach	Number of veterinary camps held	4	-	(4)	The activities have not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September,2026	Variance	
				Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme	10,000,000	4,038,014	(5,961,986)	This revenue was generated from the Veterinary Public Health Programme and the Livestock Vaccination and Movement Permits Programme
Programme:: Cooperative Development and Management	Cooperative development programme	Cooperative Development	Improved governance, management of cooperative societies	No. of farmers SACCOs receiving financial and technical support	12	-	(12)	The activities have not started
				No. of active cooperative	200	180	(20)	Activities are ongoing
				No. of cooperative compliant with the statutory requirements	65	12	(53)	Activities are ongoing
				Annual turnover for cooperative societies (Kshs. Millions)	300	21.35	21.050	Activities are ongoing
				No. of audited cooperatives	100	12	(88)	Activities are ongoing

4.7.ICT, Education, and Internships

4.7.1. Financial Performance Summary

The total expenditure for the department comprised 80 percent Personnel Emoluments, 11 percent Operations and Maintenance and nine percent Development expenditure, indicating that spending was largely driven by salary and wage obligations.

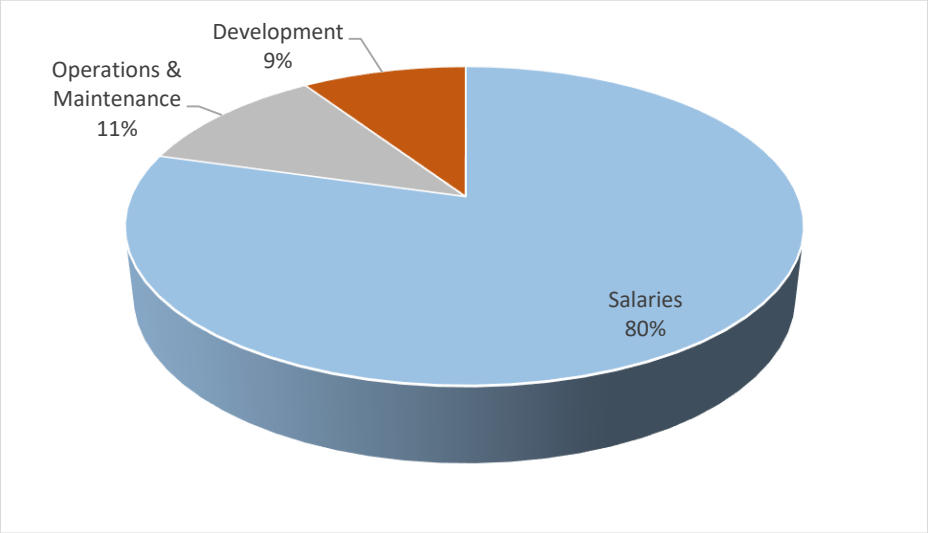


Figure 9: Department of Education Expenditure by economic classification

During the first quarter of FY 2026/2027, total expenditure amounted to Kshs. 158,770,415 representing an absorption rate of 13 percent against an approved supplementary (1) budget of Kshs. 1,247,724,666. The absorption rate for recurrent expenditure stood at 15 percent, while development expenditure recorded an absorption rate of 5 percent during the period under review.

A comparison with the same period in FY 2025/2026 shows a slight overall improvement in absorption from 11.35 percent in the first quarter of FY 2025/2026 to 13 percent in FY 2026/2027.

Table 40: Education Summary of Budget and Expenditure

Expenditure item	FY 2025/26 Budget Estimates	Expenditures as at 30th September , 2025	Absorption Rate(%)	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Operation &Maintenance	84,445,762	960,000	1	82,824,884	17,814,277	22
Personnel Emoluments	721,713,765	120,285,627	17	841,191,165	126,138,638	15
Total recurrent	**806,159,527**	**121,245,627**	**15**	**924,016,049**	**143,952,915**	**16**
Capital Expenditure	262,180,410	-	0	323,708,617	14,817,500	5
Totals	**1,068,339,937**	**121,245,627**	**11**	**1,247,724,666**	**158,770,415**	**13**

Expenditure by Programme and Sub Programme

During the first quarter of FY 2026/27, the Support to Education and Library Services programme recorded the highest absorption rate at 46 percent, with expenditure of Kshs. 14,325,223 against a budget of Kshs. 30,828,374. Technical Training and Non-Formal Education followed at 31 percent.

General Administration and Planning, which has the largest budget share, recorded an absorption rate of 15 percent, reflecting expenditure mainly on personnel emoluments, operations, and maintenance activities essential for departmental coordination and service delivery.

Table 41: Education Expenditure by Programme and Sub Programme

Programme/ Sub Programme	FY 2026/27 printed Budget Estimates	Expenditure as at 30thSeptember 2026	Absorption Rate(%)
Programme 1: General administration & planning			
General administration & planning	849,468,391	128,956,815	15
Early childhood education	279,433,020	-	0
Technical training & non formal education	48,574,858	14,817,500	31
Support to education	30,828,374	14,325,223	46
ICT Infrastructure & Systems Development	28,762,808	622,877	2
Internship, Mentorship and volunteerism	10,657,215	48,000	0
Total Expenditure of Vote	**1,247,724,666**	**158,770,415**	**13**

Recurrent expenditure

During the first quarter of FY 2026/2027, the department recorded a total recurrent expenditure of Kshs. 143,952,915.30 translating to an absorption rate of 16 percent against an approved recurrent budget of Kshs. 924,016,049**.** This represents an improvement compared to the same period in FY 2025/2026, where recurrent absorption stood at 15 percent.

Table 42:Education Recurrent expenditure

No.	Economic Item & Title	FY 2026/27 Supplementary (1) Budget Estimates (Kshs.)	Expenditure as at 30th September 2026	Absorption Rate(%)
1	Salaries & Wages	841,191,165	126,138,638	23
2	Refined fuels, Oils & Lubricants-others	3,000,000	1650000	55
3	Office & General Supplies-stationery	1,000,000	1,000,000	100
4	Hospitality-Catering Services	1,063,286	941,100	89
5	Daily Subsistence Allowance	1,500,000	825000	55
6	Makueni Tech and innovation hub programmes	1,200,000	385,400	32
7	Utilities-Electricity	1,000,000	255,000	26
8	Contracted Guards	2,500,000	237,476	9
9	Facilitation of ECDE Officers & teachers	2,027,487	141590	7
10	Internship, Attachment and Volunteerism programme management (recruitment, mentorship and M&E)	500,000	48,000	10
11	Utilities-Water and Sewerage	500,000	-	0
12	Communication-Telephone	300,000	-	0
13	Advertising & Publicity	100,000	-	0
14	Rent-Non-Residential (C.I.C Centres & showroom)	480,000	-	0
15	Membership fees	100,000	-	0
16	Domestic Travel Costs	100,000	-	0
17	Community Information Centres AIA	400,000	-	0
18	Budget Implementation Committee	300,000	-	0
19	Maintenance Expenses-Motor Vehicles	2,500,000	-	0
20	Maintenance of Office-Furniture & Equipment	100,000	-	0
21	Maintenance of ICT hardware equipment	200,000	-	0
22	Kiangini ICT Center - Purchase of printer and accessory	90,000	-	0
23	Ilima .Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	0

No.	Economic Item & Title	FY 2026/27 Supplementary (1) Budget Estimates (Kshs.)	Expenditure as at 30th September 2026	Absorption Rate(%)
24	Kikumbulyu North .Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	-	0
25	Kikumbulyu South .Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	0
26	Mbitini .Issuance of bursaries(Payment of Ward bursary Committee)	43,000	-	0
27	Nguumo .Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	-	0
28	Kiangini ICT Center - Purchase of printer and accessory	90,000	-	0
29	Bandwidth H/Q	6,900,000	-	0
30	Bandwidth CICs , Resource Centres, Libraries	1,700,000	-	0
31	Webhosting	3,150,000	-	0
32	Scholarships	20,000,000	-	0
33	CIC Repair & Maintenance	500,000	-	0
34	Kisingo Scholarships	595,740	-	0
35	SMS System	500,000	-	0
36	Library Services	4,239,594	-	0
37	ECDE Capitation	15,999,777	-	0
38	Internship, Mentoring & Volunteer Programme	10,000,000	-	0
39	Kisau/Kiteta .Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	-	0

Table 43: Department of Education Development Expenditure

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
1	HQ	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	15,000,000	11,317,500	75	Ongoing
2	HQ	CTTI Development and capitation - Equiping of CTTIs (VTCs)	4,500,000	3,500,000	78	Ongoing
3	HQ	Government Automation	3,573,943	-	0	Complete
4	HQ	CTTI Development and capitation	3,000,000	-	0	Not started
5	HQ	Government Automation -Government Automation	1,721,310	-	0	Complete
6	HQ	Construction of Uma Primary School ECDE - Mbooni	600,093	-	0	Complete
7	HQ	Government Automation - Government Automation - budget automation and education system	1,684,100	-	0	Complete
8	Kikumbulyu North	Kikumbulyu North ECDE toilet	45,620	-	0	Complete
9	Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	-	0	Complete
10	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	72,861	-	0	Complete
11	Wote/Nziu	Nziu CTTI -Construction of dormitory	1,266,486	-	0	Complete
12	Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	-	0	Complete
13	Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	-	0	Complete
14	Nguu/Masumba	Kwa Matungu CTTI	686,240	-	0	Ongoing
15	Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000	-	0	Ongoing
16	Kilungu	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 litres water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting	88,999	-	0	Ongoing
17	Nguumo	Construction of 1 ECDE class at Katangini	573,080	-	0	Ongoing
18	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	214,676	-	0	Ongoing
19	Nzaui/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri. Sch	1,100,000	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
20	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	70,000	-	0	Complete
21	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	3,400,000	-	0	Not started
22	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	66,000	-	0	Complete
23	Ivingoni/Nzambani	Construction of Kiambani ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Sign writings	66,516	-	0	Complete
24	Ivingoni/Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	413,296	-	0	Complete
25	Kasikeu	Kasikeu ICT hub -Construction of ICT Centre, an office and Resource Centre/Social hall and purchase of 10,000L tank and 20 chairs.	3,000,000	-	0	Ongoing
26	Kathonzweni	Mutini ECDE -Construction of 2no. ECDE Classroom	92,420	-	0	Complete
27	Kathonzweni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom	2,470,000	-	0	Complete
28	Kathonzweni	Syethe ECDE- Construction of 2 no. ECDE Classroom	103,569	-	0	Complete
29	Kathonzweni	Kathonzweni CTTI -Construction of twin workshops	3,500,000	-	0	Not started
30	Kee	Kyamwalye ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double	50,296	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
		swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
31	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	49,000	-	0	Complete
32	Kiimakiu/Kalanzoni	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	980,006	-	0	Complete
33	Kiimakiu/Kalanzoni	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	49,214	-	0	Complete
34	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	70,000	-	0	Complete
35	Kikumbulyu South	Makelenzuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	642,120	-	0	Stalled
36	Kikumbulyu South	Construction of Mutokwe ECDE Toilet -Construction of Mutokwe ECDE 3 door toilet	700,000	-	0	Ongoing
37	Kilungu	Construction of an ECDE Class Kisekini -Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000	-	0	Complete
38	Kisau/Kiteta	Kivani and Muutini primary ECDEs- Kiddy chairs	265,451	-	0	Not started

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
39	Kithungo/Kitundu	Nthaani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	84,499	-	0	Complete
40	Kithungo/Kitundu	Syathani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Complete
41	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	80,093	-	0	Complete
42	Kitise/ Kithuki	Construction of Mikauni ecde centre -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Complete
43	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	84,675	-	0	Complete
44	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	2,031,377	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
45	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	78,865	-	0	Complete
46	Masongaleni	Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,066,026	-	0	Complete
47	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	3,532,378	-	0	Complete
48	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	70,000	-	0	Complete
49	Mbitini	Construction of Mbuvuni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	729,537	-	0	Complete
50	Mbooni	Kikima Town ECDE center -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	76,157	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
51	Mtito Andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	3,500,000	-	0	Not started
52	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	48,341	-	0	Complete
53	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	1,641,935	-	0	Complete
54	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	129,856	-	0	Complete
55	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	83,986	-	0	Complete
56	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	135,370	-	0	Complete
57	Nguu/Masumba	Mbukani ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy	64,001	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
		tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
58	Nguu/Masumba	Kikumini ECDE- Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	88,496	-	0	Complete
59	Nguu/Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	63,673	-	0	Complete
60	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	-	0	Ongoing
61	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	2,150,124	-	0	Complete
62	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	2,291,720	-	0	Complete
63	Thange	Purchase of mattresses for ECDE kids	452,487	-	0	Complete
64	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	2,464,440	-	0	Complete
65	Thange	ECDE Classes At Thange -Construction of an additional classroom	54,338	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
66	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	116,079	-	0	Complete
67	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	916,916	-	0	Complete
68	Ukia	Kavani ECDE -Construction of 1 class and office	82,782	-	0	Complete
69	Ukia	Kikongooni ECDE -Construction of 1class and Office	1,971,504	-	0	Complete
70	Ukia	Iiuni ECDE -Construction of 1class and Office	72,561	-	0	Complete
71	Ukia	Matindini CTTI -Construction of toilet and electrification	1,500,000	-	0	Ongoing
72	Waia/Kako	Construction of Nduluku VTC dining Hall -Construction of a dining hall	85,000	-	0	Complete
73	Waia/Kako	Construction of Mituvu ECDE class -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	85,000	-	0	Complete
74	Waia/Kako	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to 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	85,000	-	0	Complete
75	Wote/Nziu	Construction of Kitikyumu ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,399,318	-	0	Complete

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
76	Mavindini	Kitumbai ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	761,159	-	0	Ongoing
77	Muvau/Kikuumini	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	573,197	-	0	Ongoing
78	Muvau/Kikuumini	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	241,622	-	0	Complete
79	Muvau/Kikuumini	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	0	Ongoing
80	Muvau/Kikuumini	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	-	0	Complete
81	Mtito Andei	Kambu(Darajani) ECDE- floor repair and tiling	498,810	-	0	Not started
82	Kako/Waia	Sakai ECDE - Construction package	4,200,000	-	0	Not started
83	Kako/Waia	Kako St. Patrick's VTC renovation and re-roofing	2,000,000	-	0	Not started
84	Kalawa	Muambani ECDE- Construction of ECDE Classroom	2,500,000	-	0	Not started
85	Kalawa	Mutembuku ECDE- Construction of ECDE Classroom	2,500,000	-	0	Not started
86	Kathonzweni	Kathonzweni HGM ECDE- Construction of two classrooms with an office and a store, water tank installation and equipping	3,500,000	-	0	Not started
87	Kathonzweni	Kituluni ECDE- Construction of two classrooms with an office and a store, water tank installation and equipping	3,500,000	-	0	Not started
88	Kiimakiu/Kalanzoni	Mung'ala ECDE- Construction of ECDE classroom and equipping	3,700,000	-	0	Not started
89	Kiimakiu/Kalanzoni	Kwa Ngumu ECDE- Construction of ECDE classroom and equipping	3,700,000	-	0	Not started
90	Kikumbulyu North	Mikauni ECDE-Construction of classroom	2,000,000	-	0	Not started
91	Kikumbulyu South	Kevanda ECDE Class- Construction of two classes, office, store and toilet	3,500,000	-	0	Not started
92	Kikumbulyu South	Mikuyuni ECDE Class- Construction of an ECDE Class	2,000,000	-	0	Not started
93	Kithungo/Kitundu	Imandini ECDE- Construction of one classroom, office, store and water tank and play equipment	2,300,000	-	0	Not started

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
94	Kithungo/Kitundu	Mumani ECDE- Construction of one classroom, office, store and water tank and play equipment	2,300,000	-	0	Not started
95	Kithungo/Kitundu	Woyani ECDE- Construction of one classroom, office, store and water tank and play equipment	2,300,000	-	0	Not started
96	Kithungo/Kitundu	Kaseki ECDE- Construction of one classroom, office, store and water tank and play equipment	2,300,000	-	0	Not started
97	Kitise/Kithuki	Kwambata ECDE - Construction of one classroom, office, store, electrical installation, shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy chairs and 10 kiddy tables, swings and slides	2,500,000	-	0	Not started
98	Kitise/Kithuki	Waimu ECDE- Construction of one classroom, office, store, electrical installation, shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy chairs and 10 kiddy tables, swings and slides	2,500,000	-	0	Not started
99	Kitise/Kithuki	Yinthungu CTTI- renovation of classrooms	500,000	-	0	Not started
100	Masongaleni	Kaliani ECDE - Construction of a classroom, office and store	2,500,000	-	0	Not started
101	Masongaleni	Miangeni ECDE - Construction of a classroom, office and store	2,500,000	-	0	Not started
102	Masongaleni	Muliluni ECDE - Construction of a classroom, office and store	2,500,000	-	0	Not started
103	Masongaleni	Mweini ECDE - Construction of a classroom, office and store	2,500,000	-	0	Not started
104	Mavindini	Makutano ECDE - construction and equipping of ECDE (2 classrooms, store, office and equipping)	3,600,000	-	0	Not started
105	Mbooni	Ukala CTTI- fencing, electrification and repairs	1,000,000	-	0	Not started
106	Mbooni	Kikima Town ECDE - fencing	800,000	-	0	Not started
107	Mtito Andei	Ngiluni ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables	2,500,000	-	0	Not started
108	Mtito Andei	Kivutini ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables	2,500,000	-	0	Not started
109	Mtito Andei	Mikomani ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables	2,500,000	-	0	Not started
110	Mukaa	Enzai CTTI- Construction of dormitory	3,500,000	-	0	Not started
111	Mukaa	Ianduani ECDE- Construction of: - 1No- ECDE Classroom with an office and Store • Electrical Works, • Shelving to the stores, 1No- wooden desks, 1No- wooden arm chairs, • water harvesting goods (10,000Ltrs water tank and base), 20No- Kiddy chairs and 10No- Kiddy tables, Play equipment 4-piece set (double swing, slide, climbing frame	3,200,000	-	0	Not started
112	Mukaa	Mbukuni ECDE- Construction of: - 1No- ECDE Classroom with an office and Store ,Electrical Works, Shelving to the stores, 1No- wooden desks,1No- wooden arm chairs, water harvesting goods (10,000Ltrs water tank and base), 20No- Kiddy	3,200,000	-	0	Not started

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
		chairs and 10No- Kiddy tables, Play equipment 4-piece set (double swing, slide, climbing frame and double see- saw), display soft pin board, white board & mark pen, • Branding, publicity and signwriting ,3- Door Pit Latrine with Urinal				
113	Nguu/Masumba	Kyeni ECDE-Construction of 2 Classrooms, Office block and equipping	3,500,000	-	0	Not started
114	Tulimani	ECDE Kwaithi- Construction of ECDE classes Kwaithi	4,500,000	-	0	Not started
115	Tulimani	ECDE Nthangathini- Construction of ECDE classes Nthangathini	4,500,000	-	0	Not started
116	Muvau/Kikumini	Kyemole ECDE- Construction of one	2,500,000	-	0	Not started
117	Muvau/Kikumini	Makutano ECDE- Construction of one classroom, store, office, kiddy chairs & tables,	2,500,000	-	0	Not started
118	Muvau/Kikumini	Kathuma ECDE- Construction of one classroom, store, office, kiddy chairs & tables,	2,500,000	-	0	Not started
119	Muvau/Kikumini	Itaa ECDE- Construction of one classroom, store, office, kiddy chairs & tables, conduits	2,500,000	-	0	Not started
120	Emali/Mulala	Kalima ECDE- Construction of ECDE classroom	2,500,000	-	0	Not started
121	Emali/Mulala	Kitandi ECDE- Construction of ECDE classroom	2,500,000	-	0	Not started
122	Emali/Mulala	Uthangathi ECDE - Construction of ECDE classroom	2,500,000	-	0	Not started
123	Ilima	Nthangathini ECDE- Construction of one class and office	2,500,000	-	0	Not started
124	Ilima	Kyangee CTTI- Equipping of the CTTI	850,000	-	0	Not started
125	Ivingoni/Nzambani	Kitheini ECDE - construction of 2 classrooms	3,000,000	-	0	Not started
126	Ivingoni/Nzambani	Nzambani ECDE - construction of 2 classes	3,000,000	-	0	Not started
127	Kasikeu	Nguuni ECDE- Construction of one class room, store and office	2,500,000	-	0	Not started
128	Kasikeu	Kitivo ECDE- Construction of one classroom, office and store	2,500,000	-	0	Not started
129	Kasikeu	Kitumbini CCTI- Construction of a dormitory	3,000,000	-	0	Not started
130	Kee	Ikalyoni ECDE- Construction of one classroom with an office, store and equipping, water harvesting, 10,000 water tank, play equipment, electricity	2,500,000	-	0	Not started
131	Kee	School feeding programme- School feeding programme	2,000,000	-	0	Not started
132	Kee	Equiping of Kyanduya VTC- Equiping with hairdressing training equipment/ tools and office laptop	1,000,000	-	0	Not started
133	Kilungu	Kikoko ECDE classes- Construction of ECDE classes	3,000,000	-	0	Not started
134	Kilungu	Nunguni ECDE classes- Construction of ECDE classes	3,000,000	-	0	Not started
135	Kilungu	Feeding program- Provision of food to ECDE pupils	2,000,000	-	0	Not started
136	Makindu	Kanaani ECDE- Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with	3,800,000	-	0	Not started

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
		accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipment				
137	Makindu	ABC Nguuni ECDE Classroom- Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipment	3,500,000	-	0	Not started
138	Makindu	Equipping of Kisingo VTC workshop- Equipping of the workshop with computers, shelves, network/WIFI accessories, Printer, furniture (chairs and executive tables)	1,300,000	-	0	Not started
139	Makindu	Ngukuni ECDE toilet- Construction of Ngukuni ECDE toilet	600,000	-	0	Not started
140	Mbitini	Mbuthani ECDE classes - Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipment-	3,600,000	-	0	Not started
141	Mbitini	Katheka ECDE classes - Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipment-	3,600,000	-	0	Not started
142	Mbitini	Mutyambua Library- Maintainance of the library	50,000	-	0	Not started
143	Nguu/Masumba	Makasa ECDE- Construction of 2 Makasa Ecde Classrooms, Office block and equipping	3,500,000	-	0	Not started
144	Nguu/Masumba	Mwalili ECDE- Construction of 2 Mwalili ECDE Classrooms, Office block and equipping	3,500,000	-	0	Not started
145	Nguu/Masumba	Administration block at Masumba vocational Training Institute- Construction of administration block at Masumba vocational Training Institute	1,500,000	-	0	Not started
146	Nguumo	Kalakalya ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-	2,500,000	-	0	Not started
147	Nguumo	Tunguni ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-	2,500,000	-	0	Not started
148	Nguumo	Uvileni ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-	2,500,000	-	0	Not started
149	Nguumo	Ngwiwa ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-	2,500,000	-	0	Not started

S/No	Ward	Project Name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Budget absorption (%)	Project status
150	Nzaui/Kilili/Kalamba	Ngoi ECDEs - Construction of 1 classroom and office in each school	2,400,000	-	0	Not started
151	Nzaui/Kilili/Kalamba	Ngukuni ECDE- Construction of 1 classroom and office in each school	2,400,000	-	0	Not started
152	Nzaui/Kilili/Kalamba	Maumba ECDE- Construction of 1 classroom and office in each school	2,400,000	-	0	Not started
153	Nzaui/Kilili/Kalamba	Kyangwasi ECDEs- Construction of 1 classroom and office in each school	2,400,000	-	0	Not started
154	Nzaui/Kilili/Kalamba	ECDE Toilets at Kalamba ECDE Centres - Construction of 2 door toilets in each ECDE Centre	500,000	-	0	Not started
155	Nzaui/Kilili/Kalamba	ECDE Toilets at, Kilili ECDE Centres- Construction of 2 door toilets in each ECDE Centre	500,000	-	0	Not started
156	Nzaui/Kilili/Kalamba	ECDE Toilets at Kwa Kalui ECDE Centres- Construction of 2 door toilets in each ECDE Centre	500,000	-	0	Not started
157	Nzaui/Kilili/Kalamba	ECDE Toilets at Matiliku ECDE - Construction of 2 door toilets in each ECDE Centre	500,000	-	0	Not started
158	Thange	ECDE Class at UTIITHI - Construction	2,000,000	-	0	Not started
159	Thange	ECDE Class at KASASULE- Construction	2,000,000	-	0	Not started
160	Ukia	Kaumoni HGM ECDE- Construction of one classroom and office	2,000,000	-	0	Not started
161	Ukia	Kyau Primary ECDE- Construction of classroom and office	2,000,000	-	0	Not started
162	Ukia	Muiu DEB ECDE- Construction of one classroom and office	2,000,000	-	0	Not started
163	Ukia	Kaiti ACK ECDE- Construction of one classroom, office	2,000,000	-	0	Not started
164	Ukia	Kinyuani ECDE- Construction of classroom and an office	2,000,000	-	0	Not started
165	Ukia	Kyamuthei ECDE- Construction of classroom and office	2,000,000	-	0	Not started
166	Ukia	Kiukuni Primary ECDE- Construction of classroom and office	2,000,000	-	0	Not started
167	Ukia	Makongo Special ECDE- Construction of classroom and office	2,000,000	-	0	Not started
168	Ukia	Nthongoni ECDE- Construction of classroom and office	2,000,000	-	0	Not started
169	Ukia	Ukia CTTI- Construction of toilet	750,000	-	0	Not started
170	Kikumbulyu North	Yikivala ECDE-Construction of classroom	3,500,000	-	0	Not started
171	Kisau/Kiteta	Katuma ECDE class- Construction of 2 classrooms, office, store, 10,000L water tank and kiddy chairs & tables	3,200,000	-	0	Not started
172	Kisau/Kiteta	Ndumbi ECDE class- Construction of 2 classrooms, office, store, 10,000L water tank and a 3 door pit latrine with a urinal	3,200,000	-	0	Not started
			323,708,616	**14,817,500**	**1**	

4.7.2. Non-financial performance for the period

During the first quarter of FY 2026/27, the Department of ICT, Education and Internship made significant progress in promoting youth employability, access to education, vocational training, and digital skills development. A total of 335 youth were recruited into the 2Jiajiri Programme in partnership with the KCB Foundation to equip them with employability and entrepreneurial skills. In addition, 84 trainees benefited from county VTC scholarships to enhance access to vocational training and improve trainee retention, while capitation was disbursed to 37 Vocational Training Centres to subsidize training costs.

The department also engaged 60 interns, 32 volunteers, and 93 attachés to provide practical work experience and enhance their job-related skills. Further, 102 youth received ICT training through Community Information Centres, while 285 students benefited from scholarships, comprising 143 secondary school students and 142 university students.

Table 44: Education Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September 2026	Variance	
Early childhood education	Early childhood education	Early Childhood Development Education	ECDE classrooms constructed	No. of ECDE centres with newly constructed classrooms	73	-	(73)	Awaiting procurement
		Early Childhood Development Education	Total ECDE enrolment	No. of ECDE pupils enrolled in public institutions	40,300	41,543	1,243	There was increased enrolment due to continued county intervention in enhancing access to early Childhood education.
		Early Childhood Development Education	ECDE teachers trained	No. of ECDE teachers who have benefitted from relevant training	2,400	-	(2,400)	Not done
		Early Childhood Development Education	ECDE learners under school feeding programme	No. of ECDE children benefiting from school feeding programme	2,220	863	(1,357)	School feeding in Kee ward is in progress
		Early Childhood Development Education	ECDE learners supported through capitation	No. of ECDE learners under capitation	40,300	-	(40,300)	Not done

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September 2026	Variance	
Technical training & non formal education	Technical training & non formal education	Vocation Training	Vocational Training Centres with infrastructural development	No. of Vocational Training Centres (VTCs) upgraded through infrastructural development	9	-	(9)	BoQs developed, at cabinet paper and requisition preparation and approval stages.
		Vocation Training	Vocational training centres equipped	No. of Vocational Training Centres equipped	47	-	(47)	Awaiting procurement
		Vocation Training	VTC enrolment	Total enrolment in Vocational Training Centres	5,000	2906	(2904)	Enhance community sensitization and scholarship to boost enrolment.
		Vocation Training	VTCs supported with capitation	No. of VTCs supported with capitation	39	37	(2)	2 VTC pending definition in the IFMIS.
		Vocation Training	Youth benefitting from 2jiajiri programme	No. of beneficiaries of 2jiajiri programme	335	335	-	Programme in progress
Support to Education and Community Libraries Services	Support to Education and Community Libraries Services	Support to Education	Bright and needy students accessing education through scholarships	No. of continuing students supported with scholarships	519	285	(234)	Program is ongoing
		Library Services	Library maintained	No. of community libraries maintained	1	-	(1)	Awaiting procurement
		Library Services	Toilets constructed	No. of toilets constructed	2	-	(2)	Awaiting procurement
ICT Infrastructure & Systems Development	ICT Infrastructure & Systems Development	ICT	Government services automated	Proportion of government services automated	70	65	(5)	Development and enhancement of county systems in progress
		ICT	Teach and innovation challenges rolled out	No. of tech and innovation challenges rolled out	2	0	(2)	Not done

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September 2026	Variance	
		ICT	Youth trained on ICT in the County Information Centres	No. of youth trained on ICT in the County Information Centres	500	120	(380)	Training of the youth through the CICs ongoing
Internship, Mentorship and Volunteerism	Internship, Mentorship and Volunteerism	Internship, Mentorship and Volunteerism	Youth engaged in internship programme	No of interns engaged	90	60	(30)	60 interns engaged to equip them with job related experience
		Internship, Mentorship and Volunteerism	Attaches enrolled under the attachment programme	No of youth under attachment programme	600	93	(507)	It is a continuous Program
		Internship, Mentorship and Volunteerism	Mentorship forums held for the interns and attaches	No. of mentorship programmes for the interns and attachés	3	1	(2)	Program Ongoing

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

4.8.1. Financial Performance Summary

In the first three months of FY 2026/27, the Department recorded an expenditure of Kshs. 8,625,158 against an approved budget of Kshs. 327,058,200, representing an absorption rate of 3 percent. Personnel emoluments accounted for 45 per cent of the total expenditure, while operations and maintenance accounted for the remaining 55 per cent, as illustrated in the figure below.

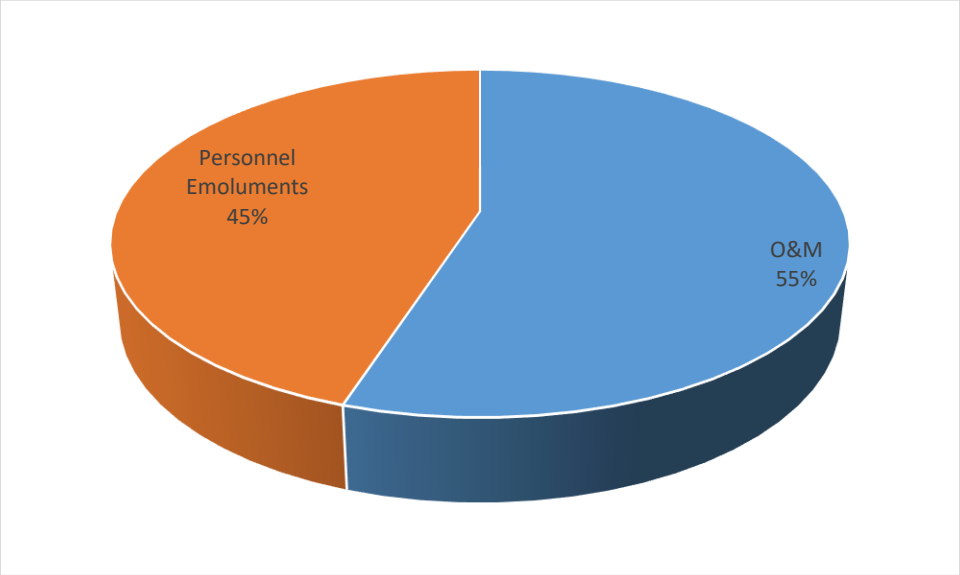


Figure 10: Department of Gender Expenditure by economic classification

Analysis of budget absorption indicates that the Department recorded an absorption rate of three percent in the first quarter of FY 2026/27, compared to four percent recorded in the corresponding period of FY 2025/26, representing a decline of one percentage point.

Table 45: Gender Summary of Budget and Expenditure

Economic Classification	FY 2025/26 Printed Budget Estimates	Expenditures as at 30th Sept 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Salaries	54,564,327	9,094,054	17	51,565,638	3,879,108	8
O&M	25,695,300	1,606,600	6	138,524,962	4,746,050	3
Recurrent	80,259,627	10,700,654	13	190,090,600	8,625,158	5
Development	187,678,672	0	0	136,967,600	-	0
Total	**267,938,299**	**10,700,654**	**4**	**327,058,200**	**8,625,158**	**3**

Expenditure by programme and sub programme.

During the period under review, the general administration & planning incurred the highest expenditure at Kshs. 5,011,608 followed by Youth Empowerment Services at Kshs. 1,550,000 and

Sports Development at Kshs. 1,113,600. A detailed analysis of the expenditure is provided in table below.

Table 46: Gender Expenditure by programme and sub programme.

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Expenditure as at 30th September 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	General administration & planning	62,005,638	-	5,011,608	-	8	0
Gender & Social Development	Gender & Social Development	22,821,709	77,452,670	949,950	-	4	0
Youth Empowerment	Youth Empowerment	21,993,061	23,057,750	1,550,000	-	7	0
Sports Development	Sports Development	83,270,192	36,457,180	1,113,600	-	1	0
	Sub Total	**190,090,600**	**136,967,600**	**8,625,158**	**-**	**5**	**0**

Recurrent Budget Performance

The total recurrent expenditure for the first three months was Kshs. 8,625,158 against a budget of Kshs. 190,090,600, translating to a five percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and Wages had the highest expenditure at Kshs. 3,879,108 followed by Huduma Mashinani and Refined Fuels, Oils & Lubricants at Kshs. 1,250,000 and Kshs. 600,000 respectively. The analysis of the expenditure is provided in the table below

Table 47:Gender Recurrent Budget Performance

S/No.	Economic Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
1	Salaries and Wages	51,565,638	3,879,108	8
2	Huduma Mashinani	5,000,000	1,250,000	25
3	Refined Fuels, Oils & Lubricants	3,000,000	600,000	20
4	Sport Development programme	3,500,000	503,600	14
5	Coordination of Gender and social services activities at devolved units	1,500,000	333,300	22
6	KYISA Games	13,200,000	330,000	3
7	Emali Mulala - Makueni Child Protection Centre	2,000,000	316,650	16
8	Coordination of Youth activities at devolved units	1,200,000	300,000	25
9	MCEF(Tetheka Fund) -Administration Costs	1,200,000	300,000	25
10	Hospitality-Catering Services	1,200,000	290,000	24
11	Coordination of Sports activities at devolved units	1,500,000	280,000	19
12	Daily Subsistence Allowance	1,100,000	164,000	15
13	Publishing & printing Services	200,000	40,000	20
14	Computer &Computer Accessories	300,000	38,500	13
15	Support to Vulnerable groups (OVCs/PWDs/Elderly/GBV)	2,000,000	-	0
16	Domestic Travel Costs	400,000	-	0

S/No.	Economic Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
17	Office & General Supplies-stationery	700,000	-	0
18	Office & General Supplies-Sanitary	100,000	-	0
19	Youth Empowerment Programme	1,300,000	-	0
20	Youth Empowerment Programme-MIS	200,000	-	0
21	Youth Soft skills training	1,000,000	-	0
22	Partnership and linkages	400,000	-	0
23	Makueni Youth Apprenticeship Programme	500,000	-	0
24	Pwd empowerment support programme	1,000,000	-	0
25	Gender based violence Mitigation Programme	1,500,000	-	0
26	Maintenance of buildings-non-residential/ equipment	300,000	-	0
27	Maintenance of a fitness centre	200,000	-	0
28	Maintenance of Office Equipment	200,000	-	0
29	Purchase of office furniture	200,000	-	0
30	Maintenance motor vehicles	2,000,000	-	0
31	Telephone,Telex,Facsimile & mobile phone services	210,000	-	0
32	Courier & Postal Services	30,000	-	0
33	Planning, Budget, Statistics and Indicator Tracking	300,000	-	0
34	Coordination of Makueni county youth sector working groups	400,000	-	0
35	Supa Cup	7,300,000	-	0
36	Sports Development -Ligi Mashinani-Emali/Mulala	310,000	-	0
37	PWD Economic empowerment program -Income generating activities for mapped PWDs-Emali/Mulala	312,000	-	0
38	Ligi Mashinani, men, women and youth groups empowerment-Ivingoni/Nzambani	264,000	-	0
39	UPG Programme.(PLWD Households)-Kathonzweni	216,000	-	0
40	Youth empowerment -Computer training - Kee	300,000	-	0
41	PWD Support -A fund to empower the PWD in Sports - and equipment (Earing devices, clutches etc.) – Kilungu	70,134	-	0
42	Sports Development -Ward Tournament - Kitise/Kithuki	500,000	-	0
43	Pwd support -Mapping and assessment of pwds - Makindu	312,000	-	0
44	PWDs support -Provision of chicks & beehives-poultry & Apiculture – Makindu	816,000	-	0
45	Ligi Mashinani -Facilitation of sports through cash - awards and equipment- Makindu	200,000	-	0
46	Social Support to women – Thange	160,000	-	0
47	PWD empowerment -Seed capital for business start-ups for organized groups and also mapping-Wote/Nziu	624,000	-	0

S/No.	Economic Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
48	Muvau Kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	20,000	-	0
49	Social Protection :Support to vulnerable Elderly, PWDs- Kalawa	100,875	-	0
50	Youth Empowerment and sports development- Kikumbulyu South	42,254	-	0
51	Social Groups development programme- Tulimani	21,340	-	0
52	PWD empowerment – Tulimani	300,000	-	0
53	Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment- Wote/Nziu	39,360	-	0
54	Sports development programme and levelling of Kyangoma stadium- Mbooni	96,192	-	0
55	Team cash support- Kikumbulyu South	360,000	-	0
56	Sports and Youth development- Ujuzi teketeke – Kikumbulyu North	50,807	-	0
57	PWD mapping, Registration and Census - Ilima	500,000	-	0
58	Sports development – Ward Tournament - Ilima	700,000	-	0
59	PWD Mapping – Ivingoni/Nzambani	600,000	-	0
60	Sports Development-Ligi Mashinani – Kako/Waia	2,000,000	-	0
61	Ligi Mashinani - Support to sporting activities in the ward – Kalawa	1,000,000	-	0
62	Ligi Mashinani- Support to sporting activities in the ward – Kathonzweni	1,500,000	-	0
63	UPG Programme.(PLWD Households) - Kathonzweni	500,000	-	0
64	Ligi Mashinani- Support to sporting activities in the ward- Kee	1,000,000	-	0
65	Social inclusion and public health advancement for the youth – Kee	500,000	-	0
66	Ligi Mashinani, Gender, Children,Youth,Sports and Social Services, Ujuzi teketeke- Sporting activities – Kiimakiu/Kalanzoni.	1,000,000	-	0
67	Ligi Mashinani - Support to sporting activities in the ward – Kikumbulyu North.	2,000,000	-	0
68	Ajira Kwa Vijana – Kikumbulyu North	1,000,000	-	0
69	Bodaboda empowerment – Kikumbulyu North	1,000,000	-	0
70	Support to Ligi Mashinani – Kikumbulyu South	3,000,000	-	0
71	Miradi Kwa Jamii programme – Kikumbulyu South	2,000,000	-	0
72	Bodaboda support – Kikumbulyu South	1,000,000	-	0
73	Ligi Mashinani-Support to sporting activities in the ward – Kisau/Kiteta	1,050,000	-	0
74	Youth Empowerment -Ligi Mashinani – Kitise/Kithuki	1,000,000	-	0
75	Support to sporting activities in the ward. (Ward tournament)- Kitise/Kithuki	500,000	-	0
76	Sports Development - Ligi Mashinani (Kshs. 1.1M) and Masongaleni All Stars Exposure (Kshs. 0.4M) – Masongaleni	1,500,000	-	0

S/No.	Economic Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
77	Sports development programme- Support to Ligi Mashinani – Mavindini	2,000,000	-	0
78	PWD sports – Mavindini	300,000	-	0
79	Bodaboda support programme – Mbitini	800,000	-	0
80	Sports development programme- Support to Ligi Mashinani – Mbooni	1,500,000	-	0
81	Sports Development - Ligi Mashinani, Ngai Ndethya Settlement run –Mtito Andei	1,500,000	-	0
82	Mapping of PWDs – Mtito Andei	500,000	-	0
83	Youth Empowerment - youth soft skills training and mentorship –Mtito Andei	500,000	-	0
84	Support to Ligi Mashinani – Mukaa	1,500,000	-	0
85	Support to Ligi Mashinani –Muvau/Kikumini	2,000,000	-	0
86	Support to Ligi Mashinani – Nguu/Masumba	3,000,000	-	0
87	Support to Ligi Mashinani – Tulimani	2,000,000	-	0
88	Support to Ajira Mtaani Programme - Tulimani	1,350,000	-	0
89	Mapping of PWD's – Tulimani	500,000	-	0
90	Huduma Mashinani – Tulimani	300,000	-	0
91	Grass root sports development- Ligi Mashinani – Emali/Mulala	2,500,000	-	0
92	Support to Ligi Mashinani – Ilima	1,650,000	-	0
93	Ligi Mashinani - Support to sporting activities in the ward – Ivingoni/Nzambani	1,500,000	-	0
94	Sport Development - Ligi Mashinani - Kasikeu	1,500,000	-	0
95	Support to Ligi Mashinani – Kilungu	2,000,000	-	0
96	Ligi Mashinani PWDs -Kilungu	1,000,000	-	0
97	Sports Development- Ligi Mashinani - Makindu	2,200,000	-	0
98	Sports development-Ligi Mashinani - Mbitini	1,500,000	-	0
99	Support to Ligi Mashinani – Nguumo	1,500,000	-	0
100	Support to Ligi Mashinani – Nzaui/Kilili/Kalamba	1,180,000	-	0
101	Support to Ligi Mashinani – Thange	1,000,000	-	0
102	Ajira kwa Vijana programme – Thange	500,000	-	0
103	Youth- Support to Ligi Mashinani – Ukia	1,000,000	-	0
104	PWD-Paralympic – Ukia	250,000	-	0
105	Ligi Mashinani- Support to sporting activities in the ward through cash awards – Wote/Nziu	2,000,000	-	0
106	Entrepreneurship grants to 10-youth groups (one group per cluster) – Wote/Nziu	1,000,000	-	0
107	Support to table banking at village level (viesele) – Kikumbulyu North	5,000,000	-	0
108	Support to Ligi Mashinani – Kithungo/Kitundu	2,000,000	-	0
109	Youth empowerment programme/ MKJ program - bush clearing and roads drainage -	500,000	-	0
110	PWD Mapping – Ilima	500,000	-	0
111	Clubs support – Kikumbulyu South	1,000,000	-	0
112	Sports development -Ward marathon – Kikumbulyu South	500,000	-	0
113	Sports Development -Ward Marathon - Thange	500,000	-	0
114	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for	440,000	-	0

S/No.	Economic Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
	athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals – Emali/Mulala			
115	Advertising, Publicity Campaigns & Awareness	900,000	-	0
116	Training Expenses	500,000	-	0
117	Membership Fees, Dues and Subscriptions to Professional Bodies	50,000	-	0
118	Driving training and issuance of licences - Kee	1,000,000	-	0
119	Driving license – Kikumbulyu South	1,000,000	-	0
120	Licencing and training of motor vehicle and bodaboda for the youth through TVETs and CTTIs offering driving lessons classes in the Ward – Wote/Nziu.	1,000,000	-	0
	TOTAL	**190,090,600**	**8,625,158**	5

Development Budget Performance

The department did not have development expenditure in the first quarter of FY 2026/27. The analysis of the expenditure is provided in the table below.

Table 48: Gender Development Budget Performance

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1	HQ	Sport Development	392,411	-	0	Complete
2	HQ	KYISA Games- facilitating activities for county teams in KYISA games	3,800,000	-	0	Not started
3	HQ	Sport Development programme	1,500,000	-	0	Not started
4	HQ	Supa Cup	700,000	-	0	Not started
5	HQ	Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)	108,143	-	0	Complete
6	Mavindini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	38,665	-	0	Complete
7	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
8	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
9	Ilima	Sports development – Ward Tournament	300,000	-	0	Complete
10	Kiimakiu/Kalanzoni	Ligi Mashinani, Gender, Children, Youth, Sports and Social Services, Ujuzi teketeke- Bodaboda empowerment (Ngaamba Sub Ward Kiu-Kshs. 100,000.00 Ngaamba, Masaa, Mawa and Kalembwani Kshs. 100,000.00 Kavuko, Marwa and Nzeni Kshs. 100,000.00 Ulu and Ndemiu Kshs. 100,000.00	1,000,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
		Kwa DC, Nyumba Ndune and Kaluli Kshs. 100,000.00 Malili Sub Ward Mavivye Kshs. 100,000.00 Ngiini and Kautandini Kshs. 100,000.00 Mbondoni and Kalanzoni Kshs. 100,000.00 Salama ,Mwanyani ,Kwa Eka and Ilawani Kshs. 100,000.00 Malili and Kasalama. Kshs. 100,000.00)				
11	Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	500,000	-	0	Not started
12	Nzaui/Kilili/Kalamba	PWD support - Start-up capital	494,260	-	0	Not started
13	Emali/Mulala	Youth empowerment- business start-up support-Ujuzi Teketeke	500,000	-	0	Not started
14	Nzaui/Kilili/Kalamba	PWDs empowerment (start-up capital	400,000	-	0	Not started
15		Ultra poor graduation model	1,000,000	-	0	Not started
16		Youth Empowerment-Makueni youth fair)	2,000,000	-	0	Not started
17		Youth empowerment-Boda Boda support programme	3,000,000	-	0	Not started
18	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and set book Art)	425,993	-	0	Complete
19	Thange	Support to groups (Public address systems)	985,300	-	0	Not started
20	Ivingoni/Nzambani	Purchase of tents and chairs	3,000,000	-	0	Not started
21	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	-	0	Complete
22	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	140,000	-	0	Complete
23	Mbitini	Purchase of chairs and Tents	54,468	-	0	Complete
24	Kikumbulyu South	Support to Groups with Gas cylinders	21,671	-	0	Complete
25	Kee	Tents and chairs- For SHGs	24,029	-	0	Complete
26	Kikumbulyu South	Plastic chairs for FBOs	25,445	-	0	Complete
27	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	20,000	-	0	Complete
28	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	99,020	-	0	Complete
29	Thange	Ujuzi Teketeke	490,520	-	0	Complete
30	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	476,900	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
31	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	477,740	-	0	Complete
32	Kathonzweni	Youth Economic Empowerment (Ujuzi Teketeke)	400,000	-	0	Complete
33	Kee	Youth Empowerment Programme-Issuance of Driving licenses	80,980	-	0	Complete
34	Emali/Mulala	Emali mechanics support program	35,020	-	0	Complete
35	Kikumbulyu South	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	426,578	-	0	Complete
36	Nzaui/Kilili/Kalamba	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000	-	0	Complete
37	Emali/Mulala	Purchase of Chairs and Tents	35,420	-	0	Complete
38	Kasikeu	Support for PWDs and OVCs -Provision of assistive devices	500,000	-	0	Not started
39	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)	23,780	-	0	Complete
40	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs	988,520	-	0	Not started
41	Kikumbulyu South	Support to the elderly (Blankets and mattresses)	1,000,000	-	0	Complete
42	Kilungu	PWD Support -A fund to empower the PWD in Sports and equipment (Earing devices, clutches etc.)	475,000	-	0	Complete
43	Kilungu	Purchase of 14 no of 100 branded Tents and Chairs	3,326,120	-	0	Complete
44	Masongaleni	Support social empowerment economic programs - tents and chairs to groups	72,103	-	0	Complete
45	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	25,437	-	0	Complete
46	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula, Kithumani and Mbuthani	300,000	-	0	Complete
47	Mbitini	tents and chairs	35,895	-	0	Complete
48	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members	117,150	-	0	Complete
49	Mtito Andei	Support to groups-Catering and Tents and Chairs and hire of NYS machines	98,500	-	0	Ongoing
50	Mtito Andei	Youth Empowerment - Purchase of air compressor - 3HP with between 60 - 100 litres and 2 PA System.	600,000	-	0	Complete
51	Nzaui/Kilili/Kalamba	Purchase of chairs for churches and groups	2,800,000	-	0	Not started
52	Thange	Purchase of chairs for churches in the ward	1,199,000	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
53	Wote/Nziu	Youth and women empowerment-lukundo women group (purchase of catering utensils) @ Kshs. 250,000 and Victoria squad youth group (to establish tree nursery @ Kshs. 250,000	243,942	-	0	Not started
54	Mavindini	PWD -Provision of PWD assistive devices	665,000	-	0	Not started
55	Kako/Waia	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiyukilya Kwa Aka Nduluku CBO) and 223 Chairs	35,571	-	0	Complete
56	Ukia	Purchase of 200 pcs high quality plastic Chairs to organised groups	238,504	-	0	Complete
57	Kiimakiu/Kalanzoni	Purchase of tent for Kyamuumba village SHG	26,692	-	0	Complete
58	Kiimakiu/Kalanzoni	Purchase of PA system for Kwangumu youth group	250,000	-	0	Complete
59	Kikumbulyu South	Ujuzi Teketeke - Salon kits	450,000	-	0	Ongoing
60	Kikumbulyu South	Ujuzi Teketeke - Cameras and communication gadgets	150,000	-	0	Ongoing
61	Tulimani	Tulimani Ward - Training Fees, Testing and Issuance of Interim Licenses	61,520	-	0	Complete
62	Nguu/Masumba	Support to the elderly through issuance of blankets	300,000	-	0	Complete
63	Kikumbulyu South	Support to groups with 4 tents	593,000	-	0	Ongoing
64	Kikumbulyu South	Safety support to Bodaboda	831,557	-	0	Complete
65	Mukaa	Support to Grannies sports support	343,403	-	0	Not started
66	Muvau/Kikumini	Purchase of blankets for the elderly	500,000	-	0	Not started
67	Tulimani	Purchase of chairs	500,000	-	0	Not started
68	Ukia	Purchase of chairs to organised groups	300,000	-	0	Not started
69	Ukia	Support to organised groups-Empowerment	200,000	-	0	Not started
70	Kasikeu	Purchase of chairs	1,114,044	-	0	Not started
71	Emali/Mulala	Support to PWDs-Ultra Poor	700,000	-	0	Not started
72	Emali/Mulala	Purchase of tents and chairs	1,000,000	-	0	Not started
73	Ilima	Purchase of Community Plastic Chairs	1,100,000	-	0	Not started
74	Ilima	Purchase of four tents at Mwaani, Matwiku, Ngunga/ Kyang'a and Mbaloni funeral group.	1,111,028	-	0	Not started
75	Kako/Waia	PWD Support - Provision of Assistive devices	500,000	-	0	Not started
76	Kathonzweni	Support to organised youth group programme	862,160	-	0	Not started
77	Kathonzweni	Empowerment of organized groups with Tents and chairs (KKS, Kikwa, and Ikaasu SHGs) and supply of Chairs to Kasambani Women Group	900,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
78	Kee	PWD Economic Empowerment	500,000	-	0	Not started
79	Kee	Equiping of Kyanduya social hall with plastic chairs	500,000	-	0	Not started
80	Kee	Support to SHGs- Purchase of tents and seats	1,250,000	-	0	Not started
81	Kiimakiu/Kalanzoni	Purchase of Tents and Chairs - Kaluli	275,000	-	0	Not started
82	Kikumbulyu North	Provision of Galla goats to PWDs	1,000,000	-	0	Not started
83	Kikumbulyu North	Economic empowerment to organized youth groups	500,000	-	0	Not started
84	Kikumbulyu South	Shoes/Akala Support	500,000	-	0	Not started
85	Kikumbulyu South	Support to FBOs with chairs	2,000,000	-	0	Not started
86	Kikumbulyu South	Support to FBOs with water tanks (Kshs. 0.5million)	500,000	-	0	Not started
87	Kikumbulyu South	Support to organized catering groups	2,000,000	-	0	Not started
88	Kikumbulyu South	PWDs Empowerment through provision of Galla goats through Kikumbulyu South Ward Farmers SACCO	1,000,000	-	0	Not started
89	Kikumbulyu South	Youth Empowerment through Ujuzi teketeke.	1,000,000	-	0	Not started
90	Kikumbulyu South	Groups Empowerment -6 tents	1,000,000	-	0	Not started
91	Kikumbulyu South	Support to Elderly (Blankets and mattresses)	500,000	-	0	Not started
92	Kilungu	Purchase of 14 tents each with 100 chairs	3,500,000	-	0	Not started
93	Kisau/Kiteta	Purchase of tents and chairs	4,000,000	-	0	Not started
94	Kitise/Kithuki	Support to PWDs	500,000	-	0	Not started
95	Masongaleni	Purchase of 3 pool tables	500,000	-	0	Not started
96	Masongaleni	Purchase of 4 tents and accompanying chairs	1,100,000	-	0	Not started
97	Mavindini	PWD empowerment (tents and PA system)	700,000	-	0	Not started
98	Mbitini	Purchase of Chairs and Tents	2,200,000	-	0	Not started
99	Mbooni	Water harvesting-Path from poverty CBO	1,000,000	-	0	Not started
100	Mbooni	Youth empowerment programme- Poultry support to Mbooni youth in Agri business sand provision of dam liner	500,000	-	0	Not started
101	Mbooni	PWD empowerment programme	500,000	-	0	Not started
102	Mbooni	Support to organized groups-tents and chairs	1,100,000	-	0	Not started
103	Mtito Andei	Support to Groups - purchase of tents and chairs	2,500,000	-	0	Not started
104	Mtito Andei	supply of Chairs to FBOs	1,000,000	-	0	Not started
105	Mukaa	Purchase of Tents and chairs	600,000	-	0	Not started
106	Muvau/Kikumini	Youth empowerment programme	1,000,000	-	0	Not started
107	Muvau/Kikumini	PWD Empowerment	1,000,000	-	0	Not started
108	Nguu/Masumba	PWD(Provision of assessment and PWD devices)	500,000	-	0	Not started
109	Nguumo	Purchase of Tents and Chairs	2,700,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
110	Thange	Bodaboda empowerment	1,000,000	-	0	Not started
111	Tulimani	Youth Empowerment	1,000,000	-	0	Not started
112	Tulimani	Elderly Support	500,000	-	0	Not started
113	Tulimani	Support of Widows and widowers	1,000,000	-	0	Not started
114	Ukia	Support to youth groups with chicks	500,000	-	0	Not started
115	Ukia	Empowerment of organized groups with 950 pieces of chairs	1,000,000	-	0	Not started
116	Ivingoni/Nzambani	Ujuzi Teketeke	1,000,000	-	0	Not started
117	Kasikeu	Social protection, youth empowerment, talent development	2,000,000	-	0	Not started
118	Makindu	Youth empowerment and development programme- Ujuzi teketeke	1,500,000	-	0	Not started
119	Makindu	PWD economic empowerment programme -Poultry and goat rearing	1,000,000	-	0	Not started
120	Makindu	Purchase of chairs, tents and sufurias (50 litres, 60 litres and 80 litres) for FBOS and SHGs	3,900,000	-	0	Not started
121	Masongaleni	Purchase of 50-seater tent	150,386	-	0	Not started
122	Nguumo	Support to Youths for Ujuzi teketeke	1,000,000	-	0	Not started
123	Thange	Purchase of Tents	4,000,000	-	0	Not started
124	Thange	PWDs/Elderly/Women Empowerment	500,000	-	0	Not started
125	Ukia	PWD Economic Empowerment	300,000	-	0	Not started
126	Kithungo/Kitundu	PWDs empowerment- Support to Income Generating activities	500,000	-	0	Not started
127	Kithungo/Kitundu	Purchase of catering equipment to 5 groups	750,000	-	0	Not started
128	Kithungo/Kitundu	Purchase of chairs and tents	500,000	-	0	Not started
129	Kithungo/Kitundu	Purchase of tents to 3 groups	878,605	-	0	Not started
130	Ukia	Kwa Kamoli talent centre-Construction of a modern talent centre and equipping	22,112	-	0	Complete
131	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000	-	0	Complete
132	Kikumbulyu South	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	400,000	-	0	Not started
133	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 - basketball pitch, stone pitching, construction of podium and toilets and greening	41,310	-	0	Not started
134	Ukia	Kwa kamoli Talent Centre -Construction of Toilet	970,740	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget(1) estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
135	Mavindini	Mavindini Playground -Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	32,368	-	0	Complete
136	Kako/Waia	Wambiti Talent Centre	1,000,000	-	0	Not started
137	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172	-	0	Complete
138	Mbitini	Mbenuu playground	7,000,000	-	0	Not started
139	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850	-	0	Complete
140	Ilima	fuel for Levelling of Isovya playground (using county machinery)	500,000	-	0	Not started
141	Kalawa	Levelling of playgrounds fuel for County machines	500,000	-	0	Not started
142	Kiimakiu/Kalanzoni	Levelling of Kiima Kiu Play ground	970,600	-	0	ongoing
143	Mbitini	Levelling of Mbeletu play ground-Drainage works and access culverts	776,200	-	0	Not started
144	Mbitini	Levelling of Mutyambua Primary school playground and construction of protection works	42,950	-	0	Not started
145	Mbitini	Vulueni play ground-Levelling and Construction of protection works	44,014	-	0	Not started
146	Nguu/Masumba	Vololo Playground	62,776	-	0	Not started
147	Ukia	Kaumoni DEB -Levelling of field and fencing	1,000,000	-	0	Not started
148	Mavindini	Mavindini playground- Fence reinforcement and basketball pitch construction	1,000,000	-	0	Not started
149	Ukia	Youth- Installation of goal posts& nets at Kaumoni DEB Primary School	200,000	-	0	Not started
150	Ilima	Levelling of Isovya Playground	2,000,000	-	0	Not started
151	Mbitini	Kyemundu playground- Installation of Culverts and drainage systems	2,000,000	-	0	Not started
152	Kithungo/Kitundu	Munyuuka playground - Levelling of the playground and protection works.	3,000,000	-	0	Not started
153	Mbooni	Rehabilitation of Kyangoma playing ground-Stone pitching, fencing & Podium repair	2,000,000	-	0	Not started
	TOTAL		**136,967,600**		0	

4.8.2. Non-Financial Performance

During the period under review, the department launched the Ligi Mashinani programme to support grassroots sporting activities for 1,608 registered teams across six sub-counties. The initiative aims to strengthen grassroots sports development, facilitate talent identification, and enhance community participation in sports across Makueni County. The county also participated in the Kenya Grannies Football Federation (KGFF) Mazingira Day Tournament held at Konza Technopolis, fielding four teams comprising two female teams and two male teams from Maiani and Wote. The tournament brought together 34 teams from across the country, providing a platform to promote sports participation, environmental conservation, and stakeholder engagement.

In addition, 41 pilot groups successfully repaid their loans under the Makueni County Empowerment Fund (MCEF), demonstrating the viability of the lending model and paving the way for the planned countywide rollout targeting 900 organized groups.

Table 49: Gender Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September, 2026	Variance	
Gender and social development	Gender and social development	Makueni County Empowerment Fund	Organized groups accessing funds from Makueni County Empowerment Fund	No. of groups accessing loans through Makueni County Empowerment Fund	900	-	(900)	Training of the field officers done in preparation of the county wide roll out
		Gender and Social Services	Organized groups provided with start-up kits for socio-economic empowerment	No. of organized groups provided with start-up kits(tents, chairs, PA systems, catering) for socio-economic empowerment.	200	-	(200)	Awaiting procurement
		Gender and Social Services	Senior citizens supported to	No. of senior citizens supported with food and non-food items	200	-	(200)	Awaiting procurement

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September, 2026	Variance	
			enhance their well being					
		Gender and Social Services	PWDs supported with adaptive assorted assistive devices	Number of PWDs benefitting with adaptive assorted assistive devices	100	-	(100)	Awaiting procurement
		Gender and Social Services	PWDs mapped, assessed and registered	No. of PWDs mapped, assessed and registered	800	-	(800)	Awaiting procurement
		Gender and Social Services	PWDs supported to start income generating activities	No. of persons with disabilities supported to start income generating activities	300	-	(300)	Not started
		Gender and Social Services	Widows and widowers supported with food and non-food items	No. of widows and widowers supported with food and non-food items.	200	-	(200)	Not started
		Gender and Social Services	Boys and girls supported with dignity packs	No. of boys and girls supported with dignity packs	3,000	-	(3,000)	Not started
		Gender and Social Services	Gender Based Violence (GBV) forums held	No. of GBV forums held	7	-	(7)	Awaiting procurement
		Gender and Social Services	Fully operationalized Makueni County Child Rescue Centre	No. of vulnerable children who received rescue and rehabilitation services at Makueni County Child Rescue Centre	80	-	(80)	Centre not fully operationalized
		Gender and Social Services	Citizens supported to access government	No. of beneficiaries of Huduma Mashinani programme	85,000	-	(85,000)	Not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September, 2026	Variance	
			services provided in partnership with Huduma Kenya.					
		Gender and Social Services	Households supported through ultra-graduation programme.	No. of households supported through ultra-graduation programme.	400	-	(400)	Not started
		Gender and Social Services	Social halls equipped	No. of social halls equipped	1	-	(1)	Awaiting procurement
Sports development	Sports development	Sports	Play fields developed	No. of play fields developed/Upgraded	8	-	(8)	At data collection level and development of BOQs
		Sports	Sports leagues and tournaments supported	No. of sports leagues and tournaments held (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	-	(3)	Ward level tournaments (Ligi Mashinani) ongoing
Youth empowerment	Youth Empowerment	Youth	Youth engaged in Makueni Youth Apprenticeship programme	No. of youth engaged in Makueni Youth Apprenticeship programme	100	-	(100)	Not started
		Youth	Youth engaged in peer to peer learning for knowledge management	No. of youth engaged in peer to peer learning for knowledge management	60	-	(60)	Not started
		Youth	Youth recruited and placed under *Ajira Kwa Vijana* Programme	No. of youth recruited and engaged in casual labour for income generation	2,500	-	(2,500)	Not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of 30th September, 2026	Variance	
		Youth	Youth trained and issued tools of trade for economic empowerment (Ujuzi teketeke programme)	No. of youth trained and issued with tools of trade for economic empowerment	450	-	(450)	Awaiting procurement
		Youth	Youth trained on motor vehicle driving and motorcycle riding and issued with licenses	No. of youth trained on motor vehicle driving and motorcycle riding and issued with licenses	200	-	(200)	Awaiting procurement
		Youth	Youth trained on soft skills.	No. of youth benefiting from soft skills training	550	-	(550)	Not started
		Youth	Bodaboda sheds constructed	No. of Bodaboda shed constructed	2	-	(2)	Awaiting procurement

4.9 Department of Health Services

4.9.1 Financial Performance Summary

In the first quarter of FY 2026/27, the Department of Health Services spent a cumulative Kshs. 861,048,159 against an approved budget of Kshs. 5,214,509,498, representing an absorption rate of 17 percent. Of this expenditure, 56 percent was spent on personnel emoluments, 36 percent on development, and 8 percent on operations and maintenance. Figure 1 shows the departmental expenditure by economic classification.

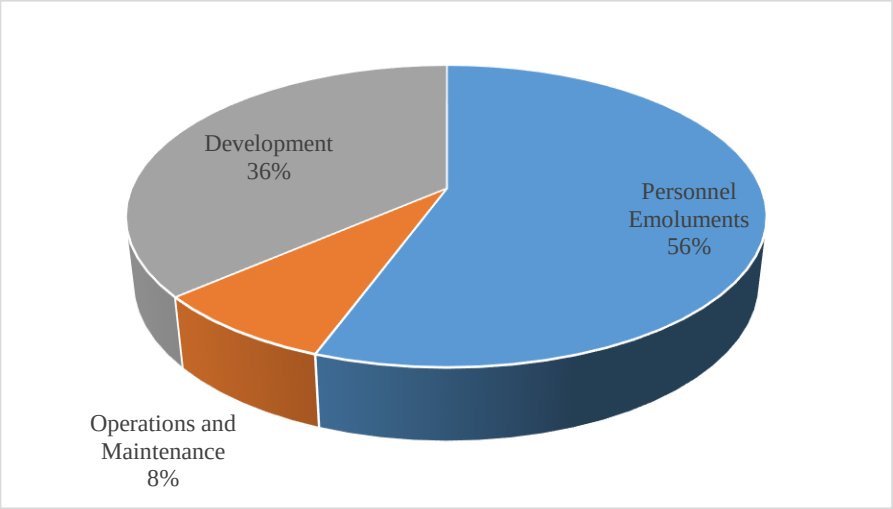


Figure 11: Department of Health Services Expenditure per Economic Classification

Expenditure by economic classification

As at 30th September 2026, the department's overall absorption rate stood at 17 percent, a decline of six percent from 23 percent recorded in the same period of FY 2025/26. Recurrent expenditure absorption fell by seven percent, from 24 percent to 17 percent. Personnel emoluments absorption declined from 30 to 17 percent, and development expenditure from 17 percent to 16 percent. Operations and maintenance improved from four percent to 14 percent.

Table 50: Health Services Expenditure by economic classification

Economic Classification	FY 2025/26 Budget Estimates	Expenditures as at 30th, September 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Personnel Emoluments	2,502,049,461	743,348,008	30	2,765,634,592	478,716,577	17
Operations and Maintenance	651,180,399	28,695,700	4	509,705,785	69,215,852	14
Recurrent	**3,153,229,860**	**772,043,708**	**24**	**3,275,340,377**	**547,932,429**	**17**
Development	974,681,381	170,138,831	17	1,939,169,121	313,115,730	16
Total	**4,127,911,241**	**942,182,539**	**23**	**5,214,509,498**	**861,048,159**	**17**

Expenditure by programme and sub-programme

Health general administration and planning programme recorded the highest recurrent and development expenditure with Kshs. 510,447,796 and Kshs. 284,690,729 respectively. The Preventive and promotive health care services recorded the second highest expenditure of Kshs. 36,931,732 under recurrent and Kshs. 28,425,000 under development expenditure. The Curative health care services recorded the lowest overall expenditure with only Kshs. 552,902 spent under recurrent activities.

Table 51:Health Services Expenditure by economic classification

Programme	Sub-Programme	FY 2026/27 Supplementary Budget(1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	General administration & planning	2,884,584,592	1,816,017,471	510,447,796	284,690,729	18	16
Curative health care services	Curative health care services	242,714,500	8,978,827	552,902	-	0	0
Preventive and promotive health care services	Preventive and promotive health care services	148,149,000	114,065,108	36,931,732	28,425,000	25	25
	Total	**3,275,448,092**	**1,939,061,406**	**547,932,430**	**313,115,729**	**17**	**16**

Recurrent expenditure

The Department of Health Services recorded a recurrent expenditure of Kshs. 547,932,430 against a budget of Kshs. 3,275,448,092 in the first three months of FY 2026/27. This represented a 17% absorption rate. The highest recurrent expenditure was for salaries and wages, amounting to Kshs. 478,716,577, followed by the Community Health Strategy at Kshs. 36,414,330, and electricity at Kshs. 10,347,530. Public Health recorded the fourth-highest expenditure at Kshs. 7,610,410, while recurrent financing of healthcare had the fifth-highest at Kshs. 6,348,800.

Table 52:Health Services Recurrent expenditure

Ward	Expenditure item	FY 2026/27 Supplementary Budget(1) Estimates	Expenditures as at 30th Sept , 2026	Absorption Rate (%)
	Salaries & Wages	2,765,634,592	478,716,577	17
	Community Health strategy	111,024,000	36,414,330	33
	Electricity	26,000,000	10,347,530	40
	Public Health	18,000,000	7,610,410	42
	Recurrent Financing of Healthcare	10,000,000	6,348,800	63

Ward	Expenditure item	FY 2026/27 Supplementary Budget(1) Estimates	Expenditures as at 30th Sept , 2026	Absorption Rate (%)
	Refined Fuels & Lubricants	7,000,000	3,034,804	43
	Rural Health Facilities Financing	15,000,000	2,337,750	16
	County Ambulance Services/Maintenance	11,000,000	1,058,258	10
	Daily Subsistence Allowance	3,600,000	1,035,500	29
	Travel Costs	2,100,000	494,770	24
	Post basic training	3,000,000	275,700	9
	Catering Services(Receptions, Accommodation, drinks	3,000,000	188,000	6
	General office Supplies-stationery	2,000,000	70,000	4
	Medical Drugs	100,000,000	-	0
	Dressings and other Non- Pharmaceutical Medical Items	80,000,000	-	0
	Laboratory Reagents	42,000,000	-	0
	Maintenance of Plant, Machinery and Equipment	10,000,000	-	0
	Maintenance Expenses-Motor Vehicles	8,000,000	-	0
	Publishing & printing Services	6,000,000	-	0
	Reproductive Health-Family planning	5,000,000	-	0
	Community Medical Support and Outreach	5,000,000	-	0
	Promotion of county health laboratory services	5,000,000	-	0
	Primary health care	5,000,000	-	0
	Community Health Promoters(CHP) Bicycles	3,750,000	-	0
	Psychosocial counselling and Well being	3,000,000	-	0
	Community Health Promoters(CHP) Batteries, pricks and strips	2,000,000	-	0
	Medical Bills	2,000,000	-	0
	Health research and data management	2,000,000	-	0
	Maintenance-Buildings-Non Residential	2,000,000	-	0
	County supportive supervision, Commodity Audit	2,000,000	-	0
	Seminars, training and conferences	1,500,000	-	0
	Specialized implants	1,500,000	-	0
Ilima	Medical bills and surgical implants	1,024,932	-	0
	Purchase of Bedding and Linen	1,000,000	-	0
	Specialized Materials/Implants	1,000,000	-	0
	Health Promotion and Awareness	1,000,000	-	0
	Development of AWP	1,000,000	-	0
	HIV/TB Programme	1,000,000	-	0
	Annual performance review	1,000,000	-	0
	Sanitary and Cleaning Materials/Equipment	800,000	-	0
	Supplies and accessories for Computers	750,000	-	0
Nzaui/Kilili/Kalamba	Medical bills and surgical implants	543,595	-	0
	Internet Connections	500,000	-	0
	Maintenance of Computers, Software	500,000	-	0
	Telephone, Telex, Facsimile and Mobile Phone Services/Bills	400,000	-	0
Tulimani	Medical bills and surgical implants	391,180	-	0
	Advertising, Awareness & Publicity Campaigns	300,000	-	0
Kikumbulyu North	Medical bills and surgical implants	272,776	-	0
	Water and Sewerage	250,000	-	0
	Membership fees	250,000	-	0

Ward	Expenditure item	FY 2026/27 Supplementary Budget(1) Estimates	Expenditures as at 30th Sept , 2026	Absorption Rate (%)
Mukaa	Medical bills and surgical implants	133,000	-	0
Kikumbulyu South	Medical bills and surgical implants	66,302		0
	Courier & Postal Services	50,000		0
		3,275,340,377	**547,932,429**	**17**

Development Expenditure

During the first three months of FY 2026/27, the Department of Health Services recorded a development expenditure of Kshs. 313,113,730 against a total development budget of Kshs. 1,939,169,121, resulting in an absorption rate of 16 percent. The SHIF/SHA Reimbursements vote line accounted for the highest expenditure at Kshs. 123,456,405, followed by Essential Medicines and Medical Supplies (AIA) at Kshs. 94,462,775, and Medical Health Services Fees at Kshs. 62,269,550. The Conditional Allocation for Community Health Promoters (CHPs) Project vote line ranked fourth at Kshs. 28,425,000, while Operationalization of Model Health Facilities ranked fifth at Kshs. 4,500,000. All other development vote lines recorded no expenditure during this period.

Table 53: Health Services Development Expenditure

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1	County wide	SHIF/SHA Reimbursements	480,958,698	123,456,405	26	Ongoing
2	County wide	Essential medicines and medical supplies-AIA	368,000,000	94,462,775	26	Ongoing
3	County wide	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	283,898,090	62,269,550	22	Ongoing
4	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	28,425,000	25	Ongoing
5	County wide	Operationalization of model health facilities through equipping, adequate staffing and renovations to provide comprehensive health care services	9,000,000	4,500,000	50	Ongoing
6	All Wards	Universal Healthcare - 3M per ward	90,000,000	-	0	Not started
7	County wide	Purchase of medical Equipment	5,000,000	-	0	Not started
8	County wide	Nutrition Programme - matching grant	1,009,700	-	0	Not started
9	HQ	Purchase and equipping of ambulance	20,000,000	-	0	Not started
10	Wote/Nziu	MCRH Morgue Fridges - AIA	20,000,000	-	0	Ongoing
11	Kilungu	Kyanganda Health Facility – construction of staff quarters	985,000	-	0	Not started
12	Kilungu	Kyanganda staff quarter-Completion of staff quarter	500,000	-	0	Not started
13	Kilungu	Waiving hospital bills for patients	500,000	-	0	Not started
14	Ukia	Nthangu dispensary-Purchase of a land, equipping and upgrading to a health centre	1,000,000	-	0	Not started
15	Mtito-Andei	CHPs Mobility - Purchase of 147 bicycles and 2 motorcycles	1,500,000	-	0	Not started
16	Kikumbulyu North	Facilitation of CHPs	1,000,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
17	Kikumbulyu North	Equipping of Laboratory at Kanyungu	1,000,000	-	0	Not started
18	Kikumbulyu North	Equiping of Kathyaka healthcare facility maternity.	200,000	-	0	Not started
19	Kikumbulyu North	Dental unit at Kisayani Health Centre	1,000,000	-	0	Not started
20	Kikumbulyu South	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	285,560	-	0	Complete
21	Kikumbulyu South	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills-Primary Healthcare	1,000,000	-	0	Ongoing
22	Nguu/Masumba	Equipping of Matutu dispensary Laboratory and Recruitment of Medical Staff	1,500,000	-	0	Not started
23	Kiimakiu/Kalanzoni	Equipping of Kavuko maternity	1,300,000	-	0	Not started
24	Mukaa	Primary Health care	1,000,000	-	0	Not started
25	Wote/Nziu	Equipping of Maternity unit at Nziu health centre	2,500,000	-	0	Not started
26	Kalawa	Equipping of maternity in Katangini	2,000,000	-	0	Not started
27	Kisau/Kiteta	Equiping Kisau Sub County Hospital with a complete set of dental chair unit	1,300,000	-	0	Not started
28	Mbooni	Completion & equipping of Mbooni isolation ward	24,000,000	-	0	Not started
29	HQ	Completion of Mortuary at MCRH	6,000,000	-	0	Not started
30	Wote/Nziu	Construction of MCRH Microwave housing-AIA	25,000,000	-	0	Not started
31	Wote/Nziu	Equipping of Level III in Wote	1,500,000	-	0	Not started
32	Ilima	Construction of Laboratory at Kyambeke health centre	2,000,000	-	0	Not started
33	Ilima	Renovation of Kyenzenzeni Dispensary	2,500,000	-	0	Not started
34	Kilungu	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	1,000,000	-	0	Not started
35	Kilungu	Kaia Health centre-Fencing completion	500,000	-	0	Not started
36	Ukia	Ikalyoni dispensary-Renovation(roofing, painting and tiling)	1,000,000	-	0	Not started
37	Ukia	Nthimbani dispensary-Extension (pharmacy, immunization room-CWC and procedure room) and fencing	2,000,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
38	Ukia	Ukia dispensary-Renovation (roofing, tiling, painting) and placenta pit	1,000,000	-	0	Not started
39	Ivingoni/Nzambani	Construction of Muthingiini dispensary staff quarters	3,500,000	-	0	Not started
40	Ivingoni/Nzambani	Construction of x-ray room Nthongoni Hospital	4,000,000	-	0	Not started
41	Masongaleni	Masongaleni Health Centre - construction of a mortuary block	4,500,000	-	0	Not started
42	Masongaleni	Ngwata Health Centre - Construction of an hospital block	4,500,000	-	0	Not started
43	Mtito-Andei	Athi Kamunyuni health centre - fencing and gate	1,500,000	-	0	Not started
44	Mtito-Andei	Mtito Andei SC hospital - construction of a 4 door pit latrine	1,000,000	-	0	Not started
45	Thange	Renovation and equipping of Kibwezi AMREF in partnership with thange ward/ Flagship	7,000,000	-	0	Not started
46	Emali/Mulala	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	1,000,000	-	0	Not started
47	Emali/Mulala	Fencing of Kwa Kakulu Dispensary	300,000	-	0	Not started
48	Emali/Mulala	Construction of Mulala dispensary	4,000,000	-	0	Not started
49	Kikumbulyu North	Kanyungu Dispensary - Repairs	2,000,000	-	0	Not started
50	Kikumbulyu North	Kisayani Health Centre - construction of an observation room	4,500,000	-	0	Not started
51	Kikumbulyu North	Fencing and gate at Nthongoni Dispensary	1,000,000	-	0	Not started
52	Makindu	Upgrading of Kamboo Health Centre- Fencing and construction of maternity	3,200,000	-	0	Not started
53	Makindu	Construction of new outpatient block for Kiboko Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)	4,500,000	-	0	Not started
54	Makindu	Construction of Makindu Township Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)	4,500,000	-	0	Not started
55	Nguu/Masumba	Fencing and Installation of Gate at Mbulutini Dispensary	1,500,000	-	0	Not started
56	Nguu/Masumba	Renovation of Mithumoni dispensary	2,500,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
57	Nguumo	Construction of a waiting Bay and solarization of Ilatu Health Centre	1,000,000	-	0	Not started
58	Nguumo	Construction of Ndovoini Dispensary Staff Quarters.	2,500,000	-	0	Not started
59	Kasikeu	Kasikeu health Center-Construction of outpatient toilet	700,000	-	0	Not started
60	Kasikeu	Kwale level 3 hospital-Fencing, gate and Ash pit	1,500,000	-	0	Not started
61	Kasikeu	Lumu dispensary-Construction of a fence, gate , staff quarters, electrification	1,500,000	-	0	Not started
62	Kasikeu	Muua dispensary-Renovation of the laboratory	500,000	-	0	Not started
63	Kasikeu	Nduluni dispensary-Fencing and gate	500,000	-	0	Not started
64	Kasikeu	Sultan Hamud Sub County Hospital-Fencing and gate to the mortuary	1,000,000	-	0	Not started
65	Kiimakiu/Kalanzoni	Kiimakiu dispensary -Renovation and equipping of lab	1,000,000	-	0	Not started
66	Kiimakiu/Kalanzoni	Ulu dispensary-Power connection	300,000	-	0	Not started
67	Mukaa	Mwalano dispensary electrification, fencing & gate and staff house	3,000,000	-	0	Not started
68	Kathonzweni	Kwa Kavisi health centre-Construction of a maternity wing, equipping and installation of two arm solar powered flood light at the facility.	4,000,000	-	0	Not started
69	Kathonzweni	Electrification of Mutini Dispensary	500,000	-	0	Not started
70	Kitise/Kithuki	Kithuki Health centre	1,584,790	-	0	Not started
71	Kitise/Kithuki	Kiuuku dispensary-Construction of new outpatient block	3,000,000	-	0	Not started
72	Kitise/Kithuki	Maaueli dispensary-Construction of incinerator, septic pit, construction of staff toilet , wiring and dropping of electricity	2,000,000	-	0	Not started
73	Kitise/Kithuki	Matheani dispensary-Fencing and installation of a gate	1,000,000	-	0	Not started
74	Mavindini	Miangeni Dispensary - Renovation of the dispensary	1,500,000	-	0	Not started
75	Mbitini	Mungyani health centre-Construction of outpatient block	4,000,000	-	0	Not started
76	Muvau/Kikumini	Kilisa dispensary-Renovation of staff quarters	1,000,000	-	0	Not started
77	Muvau/Kikumini	West Ngosini Dispensary-Renovation and	1,000,000	-	0	Not started
78	Wote/Nziu	Kiti Kyumu dispensary-Fencing and construction of staff quarters	3,000,000	-	0	Not started
79	Kalawa	Kalawa Sub-county hospital X-ray building - Construction and equipping of x-ray facility	5,000,000	-	0	Not started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
80	Kalawa	Construction of an incinerator in Kalawa Sub County Hospital	500,000	-	0	Not started
81	Kalawa	Construction of twin wards (Male & Female) in Kathulumbi Modern Health Centre	3,000,000	-	0	Not started
82	Kalawa	Ngunini Dispensary - construction of a new dispensary and a toilet	3,500,000	-	0	Not started
83	Kalawa	Ngunini Dispensary- Construction of a new dispensary and a toilet	3,500,000	-	0	Not started
84	Kisau/Kiteta	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	1,720,652	-	0	Not started
85	Kithungo/Kitundu	Fencing of Kinyasye dispensary	300,000	-	0	Not started
86	Kithungo/Kitundu	Rehabilitation of Kitundu Dispensary	1,500,000	-	0	Not started
87	Kithungo/Kitundu	Utwiini dispensary-Equipping and operationalization of the laboratory	700,000	-	0	Not started
88	Tulimani	Renovation of Iiani Dispensary	500,000	-	0	Not started
89	HQ	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS	32,080,226	-	0	Not started
90	HQ	Nutrition International Donor funding	2,755,344	-	0	Not started
91	Ilima	Heath Programme/ Support admitted patients under Social Insurance Fund	575,000	-	0	Ongoing
92	Kee	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills-Primary Healthcare	400,000	-	0	Ongoing
93	Kilungu	Relief Fund -Hospital waiving of bills to the needy hospitalized	337,150	-	0	Complete
94	Kilungu	Waiving medical bills-Clear medical bill for patients	500,000	-	0	Ongoing
95	Thange	Ward Kit Waiver for medical bills-Enhancement	1,000,000	-	0	Ongoing
96	Emali/Mulala	Medical Bills	1,000,000	-	0	Ongoing
97	Kikumbulyu North	Medical Bills	1,980,000	-	0	Ongoing
98	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	413,406	-	0	Ongoing
99	Kikumbulyu South	Hospital bills/SHA subscriptions/drugs for chronic illness (Kshs. 200,000)	3,378,953	-	0	Ongoing
100	Makindu	Hospital Bills and implants	1,811,190	-	0	Ongoing

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
101	Makindu	Hospital, mortuary and CT scan bills	3,362,473	-	0	Ongoing
102	Mukaa	Support to CHPs	400,000	-	0	Ongoing
103	Wote/Nziu	Implants and medical bills	500,000	-	0	Ongoing
104	Masongaleni	Medical Bills	220,016	-	0	Ongoing
105	Masongaleni	Medical Bills	500,000	-	0	Ongoing
106	Masongaleni	Provision of primary healthcare	421,618	-	0	Ongoing
107	Kikumbulyu North	Construction of Kathyaka Maternity Block	2,894,888	-	0	Ongoing
108	Kikumbulyu North	Contracted staff for: Kisayani health centre, Kathyaka health centre and Kiaoni Health centre.	1,800,000	-	0	Ongoing
109	Makindu	Recruitment of casual staff (4 nurses) in health facilities within the Ward	1,500,000	-	0	Ongoing
110	Nguu/Masumba	Medical Bills	32,353	-	0	Complete
111	Nguumo	hospitals bills and implants	1,067,763	-	0	Ongoing
112	Mukaa	Medical Bills and Surgical Implants	859,272	-	0	Ongoing
113	Kitise/Kithuki	Medical Bills	507,608	-	0	Ongoing
114	Kitise/Kithuki	Medical Bills	300,000	-	0	Ongoing
115	Mavindini	Implants and Medical Bills	500,000	-	0	Ongoing
116	Kalawa	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	1,466,920	-	0	Complete
117	Ukia	Equipping of Mukuyuni SCH	10,000,000	-	0	Ongoing
118	HQ	Transition of UHC Workers Salary to PNP	234,431,783	-	0	Ongoing
119	Ivingoni/Nzambani	Renovation of Nzeveni health centre maternity - Partitioning of rooms, painting , ceiling and toilet construction	1,449,933	-	0	Ongoing
120	Kiimakiu/Kalanzoni	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	388,000	-	0	Ongoing
121	Nzaui/Kilili/Kalamba	Purchase of surgical implants, nurse and nutritionists	2,249,325	-	0	Ongoing
122	Kiimakiu/Kalanzoni	Itumbule Health centre-Maternity block at Itumbule health centre	4,439,882	-	0	Ongoing
123	Kee	Upgrading of Mutulani Dispensary-	1,313,911	-	0	Ongoing
124	Kee	Upgrading of Mutulani dispensary with ash pit, incinerator, laboratory equipping and staff quarters	1,347,992	-	0	Ongoing
125	Wote/Nziu	Establishment of Level III in Wote	2,940,000	-	0	Ongoing
126	Nguu/Masumba	Katulani Dispensary -Construction of outpatient block and latrine	3,859,518	-	0	Ongoing

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
127	Kitise/Kithuki	Medical Bills and Implants	30,331	-	0	Ongoing
128	All Wards	Mutula Care-Registration of Vulnerable and the needy @ Kshs. 3 Million Per Ward	679,600	-	0	Complete
129	Kikumbulyu South	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	51,796	-	0	Complete
130	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	504,575	-	0	Complete
131	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000	-	0	Ongoing
132	Ukia	Construction of male wards and theatre at Mukuyuni sub county hospital	3,880,000	-	0	Ongoing
133	Ivingoni/Nzambani	Support for CHPs-Purchase of bicycles for the CHPs mobility	1,901,865	-	0	Complete
134	Mbitini	Fencing of Mutyambua Health Center	20,001	-	0	Complete
135	Kilungu	Kilungu Sub-County Hospital -Fencing the facility and levelling area around the morgue	30,000	-	0	Complete
136	Kilungu	Fencing with a gate Kwa-Mukuta Dispensary including the Hospital chapel-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	20,000	-	0	Complete
137	Ukia	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	45,026	-	0	Complete
138	Ivingoni/Nzambani	Fencing Mang'elete -Fencing & installation of gate	20,378	-	0	Complete
139	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	22,162	-	0	Complete
140	Mtito-Andei	Medical bills	651,310	-	0	Complete
141	Thange	Kyaani Dispensary - construction of Maternity wing	60,000	-	0	Complete
142	Emali/Mulala	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization	271,220	-	0	Complete
143	Emali/Mulala	Medical Bills	230,750	-	0	Complete
144	Kikumbulyu North	Health implants to ward	672,470	-	0	Complete
145	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	78,900	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
146	Makindu	Kavete dispensary and Kai dispensary -conversion of one room to lab and equipping at both facilities, Electrification of kai Dispensary and renovation of Kavete dispensary	30,015	-	0	Complete
147	Nguumo	Kaunguni health centre -Renovation and upgrading	2,373,428	-	0	Complete
148	Nguumo	Syumile health centre -renovations	40,002	-	0	Complete
149	Kasikeu	Upgrading and equipping of Kiou Top Dispensary -Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks	1,419,906	-	0	Complete
150	Kasikeu	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	486,791	-	0	Complete
151	Kasikeu	Kwale Dispensary -Construction of a septic tank, Provision of electricity back up, Construction of a fence and installation of a gate and Renovation works of the health centre.	29,760	-	0	Complete
152	Kasikeu	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	20,000	-	0	Complete
153	Kasikeu	Paying of medical Bills for patients in the ward	359,379	-	0	Complete
154	Kiimakiu/Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	35,560	-	0	Complete
155	Mukaa	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	856,483	-	0	Complete
156	Mukaa	Mutiluni dispensary patients' toilet, maternity water tower with installation of a tank -Construction of patients' toilet, installation of a maternity water tower including a tank.	25,001	-	0	Complete
157	Kathonzweni	Kathonzweni Health Centre -Construction and Equipping of Laboratory	20,001	-	0	Complete
158	Kathonzweni	Upgrading of Mbuvo Health Centre to model health centre	40,000	-	0	Complete
159	Kitise/Kithuki	Electrification and construction of a latrine in Manza Dispensary	51,632	-	0	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
160	Mavindini	Kanthuni Dispensary -Renovation of Kanthuni dispensary	25,291	-	0	Complete
161	Mavindini	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	60,410	-	0	Complete
162	Mbitini	Mbenuu health centre - renovation of the facility	60,000	-	0	Complete
163	Muvau/Kikumini	Kikumini Model health centre	2,074,869	-	0	Complete
164	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,460,000	-	0	Complete
165	Wote/Nziu	Construction of Maternity unit at Nziu health centre - Construction of the maternity building	45,094	-	0	Complete
166	Kako/Waia	Kako health centre Construction of administration block	59,100	-	0	Complete
167	Kalawa	Kathulumbi- Solarization	2,200,000	-	0	Not started
168	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity	1,379,000	-	0	Not started
			1,939,169,121	313,113,730	16	

4.9.2 Health Services Non-Financial Performance

Under General Administration and Planning, the department ensured that 242 out of 243 targeted health facilities actively mainstreamed issues affecting persons with disabilities.

In Curative and Rehabilitative Health Care Services, 75% of facilities were stocked with essential drugs, 82% had established laboratory sample referral networks, and 82% of laboratories had been accredited in quality assurance schemes. Additionally, 40% of facilities offered on-site laboratory services. Under rehabilitative services, the department recorded 8,342 physiotherapy visits, 4,756 orthopaedic visits, and 2,943 occupational therapy visits.

In Preventive and Promotive Health Care Services, the department linked 100% of HIV-positive clients to care, and all six Primary Care Networks were strengthened through reverse referrals. A total of 98% of children under one year were fully immunized, 98% of expectant women living with HIV were on antiretroviral therapy, and 98% of pregnant women attending antenatal care received iron and folic acid supplements. Skilled delivery stood at 90%, Vitamin A supplementation at 90%, family planning at 65%, and the fourth antenatal care visit at 72%. Furthermore, 3,566 out of 3,642 community health promoters had been equipped with the minimum toolkit.

In Health Care Financing, all 242 operational county health facilities had been accredited by the Social Health Authority. In addition, 52% of households were enrolled in the Social Health Authority scheme, and 10,125 households had been registered under the UHC Programme.

Table 54: Health Services Key Performance Indicators

Programme	Sub-Programme	Key Output	Key Performance Indicator	FY 2026/2027			Remarks
				Target	Achievements as at 30th Sept 2026	Variance	
General administration and planning	Health infrastructure	Health facilities upgraded through new infrastructural development	No. of health facilities with infrastructural development (maternity block/laboratory block/X-ray blocks/staff quarters/Mortuary/Outpatient blocks/wards/ablution blocks/electrification/solarization/ Incinerators/fencing)	30	-	(30)	Awaiting Procurement
		Maternity blocks constructed	Number of maternity blocks constructed	3	-	(3)	Awaiting Procurement
		Laboratory blocks constructed	Number of laboratory blocks constructed	1	-	(1)	Awaiting Procurement
		MCRH Microwave house constructed	MCRH Microwave house constructed	1	-	(1)	Awaiting Procurement

Programme	Sub-Programme	Key Output	Key Performance Indicator	FY 2026/2027			Remarks
				Target	Achievements as at 30th Sept 2026	Variance	
		Existing health facilities renovated	No. of existing health facilities renovated	13	-	(13)	Awaiting Procurement
		Health facilities equipped	No. of health facilities equipped	14	-	(14)	Awaiting Procurement
		Ambulances purchased	No. of new ambulances purchased	2	-	(2)	Not procured
		Facilities mainstreaming PWDs issues	No. of facilities mainstreaming PWDs issues	243	242	(1)	One facility has not been operationalized
		New dispensary blocks constructed	No. of new dispensary/hospital blocks constructed	4	-	(4)	Awaiting Procurement
		Outpatient blocks constructed	No. of outpatient blocks constructed	6	-	(6)	Awaiting Procurement
Curative & rehabilitative health care services	Curative & rehabilitative health care services	Facilities stocked with essential drugs	% of facilities stocked with essential drugs	78	75	(3)	on course to achieve target
		Improved physiotherapy services	No. of physiotherapy visits	25,500	8,342	(17,158)	on course to achieve target
			No. of Orthopaedic visits	21,100	4,756	(16,344)	on course to achieve target
			No. of occupational therapy visits	13,900	2,943	(10,957)	on course to achieve target
		Functional, quality-assured, and well-networked laboratory services in health facilities	% of facilities with lab sample referral networks	85	82	(3)	on course to achieve target
			% of labs accredited in quality assurance schemes	86	82	(4)	on course to achieve target
			% of facilities with lab services	42	40	(2)	on course to achieve target
Preventive and promotive health care services	Preventive and promotive health care services	Mothers delivering under skilled personnel	% of mothers delivering under skilled personnel	94	90	(4)	on course to achieve target
		children aged 6 to 59 months supplemented with Vitamin A	% of children aged 6 to 59 months supplemented with Vitamin A	92	90	(2)	on course to achieve target

Programme	Sub-Programme	Key Output	Key Performance Indicator	FY 2026/2027			Remarks
				Target	Achievements as at 30th Sept 2026	Variance	
		Children under one year fully immunized	% of children under one year fully immunized	100	98	(2)	on course to achieve target
		Women receiving family planning	% of women receiving family planning	69	65	(4)	on course to achieve target
		Mothers attaining 4th ANC visit	Proportion of mothers attaining 4th ANC visit	77	72	(5)	on course to achieve target
		pregnant women attending ANC receiving Iron and Folic Acid Supplements	Proportion of pregnant women attending ANC receiving Iron and Folic Acid Supplement	100	98	(2)	erratic supply of IFAS
		Improved ART take	% of expectant women LWHIV who are currently on ART	100	98	(2)	on course to achieve target
			% of HIV positive clients linked to care	100	100	-	target achieved
		CHPs with the minimum tool kit	No. of CHPs with the minimum tool kit	3,642	3,566	(76)	Remaining CHPs to be equipped within the course of the year
		PCNs strengthened through reverse referrals	No. of PCNs strengthened through reverse referrals	6	6	-	target achieved
		Community health outreaches conducted	No. of community health outreaches conducted	50	10	(40)	on course to achieve target
		CHPs supported with bicycles and motorcycles	No. of CHPs supported with bicycles and motorcycles	149	-	(149)	bicycles are on procurement stage
	Health care financing	Households enrolled in SHA	Proportion of households enrolled in SHA	60	52	(8)	on course to achieve target
		County health facilities accredited by SHA	No. of county health facilities accredited by SHA	242	242	-	all facilities are accredited
		Households registered under Makueni care	No. of households registered under Makueni care	18,000	10,125	(7,875)	To be done in the new roll out.

4.10 Trade, Marketing, Industry, Culture, and Tourism

4.10.1 Financial Performance Summary

In the first quarter of FY 2026/27, the department of trade had a total expenditure of Kshs. 5,712,852 against a budget of Kshs. 224,760,676 which represented three percent absorption rate. The total expenditure incurred during the period was 11 percent on operations and maintenance and 89 percent on personnel emoluments. Figure below illustrates the departmental expenditures by economic classification.

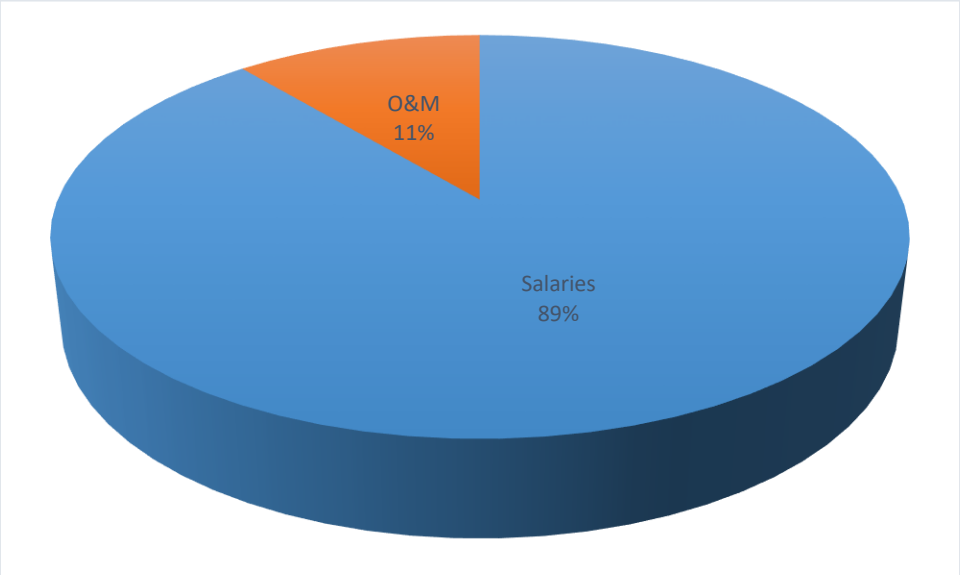


Figure 12:Trade Expenditure Percentage per Economic Classification

Expenditure by economic classification

The department spent Kshs. 5,712,852 on recurrent activities translating to absorption rate of four percent. The overall departmental absorption rate in quarter one of FY 2026/27 dropped by eight percent, decreasing from 12 percent in quarter one of FY 2025/26 to four percent reported in quarter one of FY 2026/27. Personnel emoluments (salaries and wages) expenditure achieved an eight percent absorption rate while operations and maintenance recorded an absorption rate of 1 percent. The department did not record any expenditure on development primarily due to delay in procurement of development projects.

Table 55: Trade Summary of Budget and Expenditures, FY 2025/26 and FY 2026/27

Economic Classification	FY 2025/26 printed Budget Estimates	Expenditures as at 30th September , 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Salaries	67,763,862	11,293,977	17	60,737,185	4,569,052	8
O&M	75,849,831	5,951,900	8	76,254,401	1,143,800	1
Recurrent	**143,613,693**	**17,245,877**	**12**	**136,991,586**	**5,712,852**	**4**
Development	82,500,000	-	0	87,769,090	-	0
Total	**226,113,693**	**17,245,877**	**8**	**224,760,676**	**5,712,852**	**3**

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of Kshs. 5,119,052 translating to four percent absorption rate followed by Trade development & promotion with expenditure of Kshs. 572,800 representing six percent absorption rate. Culture, Art and the Music promotion had the third high expenditure of Kshs. 21,000.

Table 56: Trade Department, Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Supplementary (1) Budget Estimates		Actual Expenditure as at 30th September 2026		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. General administration & planning	114,888,668	1,000.000	5,119,052	-	4	-
Trade development & promotion	SP2. Trade development & promotion	9,450,085	84,769,090	572,800	-	6	-
Industrial development and promotion	SP3. Industrial development and promotion	600,000	0	0	-	0	-
Tourism development & promotion	SP4. Tourism development & promotion	4,684,073	0	0	-	0	-
Culture, Art and the Music promotion	SP5. Culture, Art and the Music promotion	7,368,760	2,000,000	21,000	-	0	-
	Sub Total	**136,991,586**	**87,769,090**	**5,712,852**	-	4	-

Recurrent Budget Performance

The highest expenditure was recorded under the salaries and wages vote, totalling, Kshs. 4,569,052, followed by Printing, Advertising and Information Supplies and Services, which accounted for Kshs. 534,600. Communication, Supplies and Services had the third highest expenditure of Kshs. 174,000.

Table 57: Trade Department, Recurrent Expenditure

S/No	Expenditure item	FY 2026/27 Supplementary Budget Estimates	Cumulative Expenditure as at 30th Sep 2026	Absorption Rate (%)
1	Basic Salaries - Permanent Employees	60,737,185.00	4,569,052	8
2	Printing , Advertising and Information Supplies and Services	1,300,000.00	534,600	41
3	Communication, Supplies and Services	600,000.00	174,000	29
4	Fuel Oil and Lubricants	2,100,000.00	100,000	5
5	Office & General Supplies and Services	395,000.00	90,000	23
6	Office & General Supplies and Services	600,000.00	70,000	12
7	Hospitality Supplies and Services	1,600,000.00	60,000	4
8	Other Operating Expenses – Oth	61,375,641.00	59,200	2
9	Domestic Travel and Subsistence, and Other Transportation Costs	1,150,000.00	56,000	5

S/No	Expenditure item	FY 2026/27 Supplementary Budget Estimates	Cumulative Expenditure as at 30th Sep 2026	Absorption Rate (%)
10	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	400,000.00	-	0
11	Domestic Travel and Subsistence, and Other Transportation Costs	1,300,000.00	-	0
12	Hospitality Supplies and Services	888,760.00	-	0
13	Printing , Advertising and Information Supplies and Services	150,000.00	-	0
14	Printing , Advertising and Information Supplies and Services	100,000.00	-	0
15	Printing , Advertising and Information Supplies and Services	1,200,000.00	-	0
16	Routine Maintenance – Vehicles	1,900,000.00	-	0
17	Training Expenses	500,000.00	-	0
18	Utilities, Supplies and Services	600,000.00	-	0
19	Utilities, Supplies and Services	95,000.00	-	0

Development Budget Performance

During the period, there was no expenditure in development.

Table 58:Trade Development Expenditure Per vote

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward	52,648,935.00	-	-	Ongoing
2	HQ	Market Infrastructure Development(Maintenance of County Trade Infrastructure)	1,600,000.00	-	-	Not Started
3	Kithungo/Kitundu	Construction of Yang'ang'a public toilet	862,139.10	-	-	complete
4	HQ	MSME Development(Business training,Mentorship,Advisory and Counselling)	1,000,000.00	-	-	Not Started
5	HQ	Cottage Industry Development(Product development, Certifications and Intellectual property Registration)	2,262,989.00	-	-	Not Started
6	HQ	Skip Bins (Kikima, Nunguni, Mtito Andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	2,500,000.00	-	-	Not Started
7	HQ	ESP Markets	45,947.00	-	-	Ongoing
8	HQ	Construction of Kathonzweni Market Toilet	24,904.75	-	-	Complete
9	Mukaa	Construction of Maiani Market Shade	1,835,328.00	-	-	Ongoing
10	HQ	Cultural sites infrastructure improvement	1,000,000.00	-	-	Not Started
11	HQ-Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market	1,000,000.00	-	-	Not Started
12	Kathonzweni	Construction of a public toilet at Kavumbu Market	25,580.10	-	-	Complete
13	Kiimakiu/Kalanzoni	Construction of public toilet at Ngiini Playground	28,000.00	-	-	Complete
14	Nguumo	Uvileni market toilet	400,588.00	-	-	Complete
15	Kithungo Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	45,047.80	-	-	Complete
16	Mukaa	Uvete market shed (Construction of worktops, compartments)	81,823.55	-	-	Complete
17	Kee	Construction of Kola Sanitation block (shelved) and water storage	79,944.85	-	-	Complete
18	Thange	Construction of toilets at Kyaani and Ngokolani	70,075.00	-	-	Complete
19	Mukaa	Construction of sanitation block at Kilome market	78,826.80	-	-	Complete

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
20	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000.00	-	-	Not Started
21	Kiimakiu/Kalanzoni	Construction of Ulu public toilet	55,018.60	-	-	Complete
22	Kiimakiu/Kalanzoni	Construction of Kiu market public toilet	50,000.05	-	-	Complete
23	Mavindini	Construction of a Public Toilet at Yemulwa Market	67,477.00	-	-	Complete
25	Kalawa	Kinze Market toilet	21,207.10	-	-	Complete
26	Kalawa	Syotuvali market toilet	28,318	-	-	Complete
27	Emali/Mulala	Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	25,535	-	-	Complete
28	Kasikeu	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	634,905	-	-	Complete
29	Tulimani	Cultural site development Mbanya GFBC-Phase I	500,000	-	-	Not Started
30	Kikumbulyu South	Construction of Kalamba Stockyard public toilet	700,000	-	-	Not Started
31	Thange	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	1,000,000	-	-	Not Started
32	Wote/Nziu	Construction of two door toilet at Muthyoi Kikuyuni meeting ground	500,000	-	-	Not Started
33	Nguumo	Ilatu market toilet	800,000	-	-	Not Started
34	Ilima	Kyambeke Market improvement programme	4,000,000	-	-	Not Started
35	Ilima	Construction of market parking sheds in each of the following markets: Mitini, Wautu, Kivwauni, Mwaani, Katikomu, and Musalala, at a cost of Kshs. 300,000 per shed.	1,500,000	-	-	Not Started
36	Kikumbulyu South	Recruitment of more market cleaners	1,000,000	-	-	Not Started
37	Kikumbulyu South	Construction of Siembeni Market Public toilet	700,000	-	-	Not Started
38	Kithungo/Kitundu	Construction of Katumani market Public toilet	700,000	-	-	Not Started
39	Ivingoni/Nzambani	Purchase and Supply of Nthongoni market skip bins	1,000,000	-	-	Not Started
40	Ivingoni/Nzambani	Upgrading of Migingo Parking	1,396,500	-	-	Not Started
41	Kilungu	Construction of Kikoko market shed	2,000,000	-	-	Not Started
42	Nguu/Masumba	Completion of Masumba malikiti	1,500,000	-	-	Not Started
43	Nguu/Masumba	Promotion of cultural groups	500,000.00	-	-	Not Started
44	Nguumo	Construction of Syumile Market toilet	1,000,000	-	-	Not Started

S/No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
45	Mukaa	Construction of Public Toilet at Kiongwani Market	1,000,000	-	-	Not Started
46	Thange	Construction of Ituumo Market Toilet	500,000	-	-	Not Started

4.10.2 Non-Financial Performance

During the first quarter of FY2026/27, the department recorded notable achievements in trade development and promotion, industrial development, tourism, and the conservation and promotion of arts, culture and heritage. Under Trade Development and Promotion, the department participated in two major trade fairs and exhibitions, linked 10 producers to markets, and continued the construction of the Nunguni Modern Business Centre. To enhance market sanitation, cleaning services were sustained across 205 market centres through the engagement of 488 market cleaners, while 200 weighing and measuring equipment were verified. Under Industrial Development, the department supported four business innovations and facilitated the development of one commercial product against a target of five.

Under Tourism Development and Promotion, the department conducted three tourism activities including the Magical Kenya Travel Expo, Ilima and Chyulu Mega Hikes, and engaged 49 stakeholders to promote tourism development. Under the Conservation, Preservation and Promotion of Arts, Culture and Heritage Programme, 37 artists were supported in music recording, training on intellectual property rights was conducted, and participated in five cultural events to promote and preserve the county's cultural heritage.

Table 59:Trade Department, Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
Trade Development and Promotion	Trade Development and Promotion	Trade	Business resilience	No. of MSMEs trained	250	0	(250)	Programme not started
		Trade	Market Linkages	No. of trade fairs & exhibitions held/participated	4	2	(2)	Participated in Makueni agricultural show and the Magic Kenya exhibition
		Trade	Promotion of conducive trading environment	No. of public toilets constructed	8	0	(8)	Not started
				No. of stakeholders' fora held	1	0	(1)	Not done
				No. of trade infrastructure developed and renovated	10	0	(10)	Not started
				construction of new market sheds	2	0	(2)	Nunguni modern shed and Maiani shed were under construction
				No. of markets committees elections held	10	0	(10)	Elections not conducted
				No. of markets cleaned regularly	205	205	0	It's a continuous program
				No. of market cleaners engaged	488	488	0	It's a continuous program
				No. of skip bins installed for solid waste collection in designated areas.	7	0	(7)	Not started
		Trade	Weighing and measuring equipment verified/Inspected	No. of weighing and measuring equipment verified	5,700	200	(5,500)	The program is in progress.
				No. of weighing and measuring equipment inspected	1,700	0	(1700)	Not done
		Trade	Revenue generated	Amount of revenue generated	500,000	210,000	(290,000)	Verification and inspection exercise is expected to enhance revenue collection.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
Industrial development	Industrial development	Trade	Increased income	Number of products developed	5	1	(4)	It's a continuous program
				Number of business innovations supported	10	4	(6)	The program is in progress.
				No. of investment forums held	1	1	0	
				Number of Cottage industries promoted/supported	2	0	(2)	Not started
				No. of sisal decorticators purchased	4	0	(4)	Not started
Marketing and market linkages	Marketing and market linkages	Trade	Producers linked to market	Number of producers linked to market	30	10	(20)	Linkages realized during the Makueni agricultural show and magical Kenya expo
				No. of trade fairs and exhibitions held	4	2	(2)	Participated in Makueni agricultural show and the Magic Kenya exhibition
Tourism development and promotion	Tourism development and promotion	Tourism	Tourism activities held	No. of tourism activities held	2	3	1	Held Chyulu and Ilima hill mega hike and commemorated world tourism day.
				No. of stakeholders engaged	30	49	19	Engaged 28 stakeholders in Chyulu and Ilima Hill Mega Hikes and 21 stakeholders during the Magical Kenya Travel Expo.
Conservation, Preservation and Promotion of Arts, Culture and Heritage	Conservation, Preservation and Promotion of Arts,	Culture	Increased earnings from tourism and culture	No. of traditional Knowledge and Cultural expressions of the Akamba documented and digitized	2	0	(2)	Not started
				No. of trainings on intellectual property rights	9	1	(8)	Not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
				No. of artists promoted and supported in the cultural and creative industries	190	37	(153)	The directorate continues to rely on a volunteer producer, highlighting the need to recruit a substantive producer to strengthen studio operations and enhance music production capacity
				No. of cultural infrastructure facilities improved/ rehabilitated/ constructed - centre's	1	0	(1)	
				No of culture events held	2	5	3	Participated in: Seed fair, DLRC , African traditional medicine day, capacity building for Makueni artists association for the officials and the Makueni agriculture show

4.11 Infrastructure, Transport, Public Works, Housing and Energy

4.11.1 Financial Performance Summary

In the first three months of FY 2026/27, the department reported cumulative expenditure of Kshs. 16,338,128 against a revised budget of Kshs. 660,113,269, translating to an absorption rate of approximately three percent. The absorption rates for recurrent and development expenditures stood at 8 percent and 1 percent respectively.

Table 60; Infrastructure Department, First Quarter Budget and Expenditures, FY 2025/26 and FY 2026/27

Economic Classification	FY 2025/26 Budget Estimates	Expenditures as at 30th September , 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1)Estimates	Expenditures as at 30th September , 2026	Absorption Rate (%)
Salaries	82,719,715	-	0	80,831,144	6,080,652	8
O&M	56,022,564	5,587,160	10	71,145,000	6,307,476	9
Recurrent	**138,742,279**	**5,587,160**	**4**	**151,976,144**	**12,388,128**	**8**
Development	841,264,094	530,000	0.1	508,137,125	3,950,000	1
Total	**980,006,373**	**6,117,160**	**1**	**660,113,269**	**16,338,128**	**3**

Infrastructure Expenditure per Economic Classification

The total expenditure comprised of 37 percent for personnel emoluments, 39 percent for operations and maintenance and 24 percent for development.

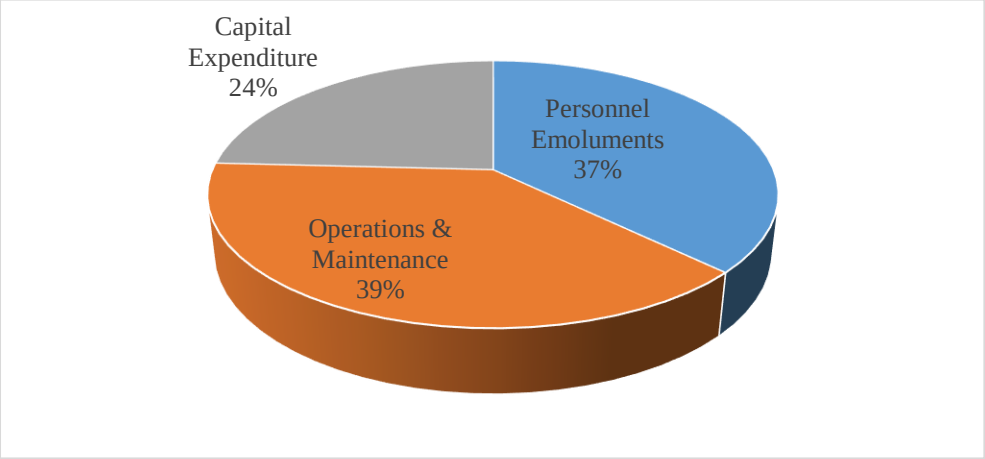


Figure 13:Department Of Infrastructure Expenditure by Economic Classification

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

Recurrent expenditure of Kshs. 12,388,128 was incurred under two programmes: General Administration and Planning (Kshs. 7,310,652) and Energy Infrastructure and Development (Kshs. 5,077,476). The Road Transport and Infrastructure Development programmes recorded no recurrent expenditure. The development expenditure of Kshs. 3,950,000 was incurred under the Road Transport programme.

Table 61; Infrastructure, Transport, Roads, Public Works and Energy Expenditure By Programme and Sub Programme

Programme	Sub Programme	FY 2026/27 Revised Budget Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	General administration & planning	97,976,144	9,774,679	7,310,652	-	7	0
Road transport	Road transport	28,550,000	445,082,344	-	3,950,000	0	1
Infrastructure development	Infrastructure development	2,150,000	-	-	-	0	0
Energy Infrastructure & development	Energy Infrastructure & development	23,300,000	53,280,102	5,077,476	-	22	0
	Total	**151,976,144**	**508,137,125**	**12,388,128**	**3,950,000**	**8**	**1**

Recurrent Budget Performance

The department recorded recurrent expenditure of Ksh 12,388,128 against a recurrent budget of Ksh 151,976,144, an absorption rate of 8 percent. Salaries and wages accounted for Ksh 6,080,652, while operations and maintenance expenditure was Ksh 6,307,476 against a budget of Ksh 71,145,000.

Table 62: Infrastructure Summary of Budget and Expenditures

S/No.	Vote line / Expenditure item	FY 2026/27 revised Budget Estimates (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)
1	Salaries And Wages	80,831,144	6,080,652	8
2	Utilities – Electricity	20,000,000	5,077,476	25
3	Fuels, Oils & Lubricants	3,500,000	900,000	26
4	Office & General Supplies-stationery	1,355,000	270,000	20
5	Publishing & printing Services	250,000	60,000	24
6	Development of Annual Energy inventory survey	400,000	-	0
7	Development of county buildings inventory and condition survey	400,000	-	0
8	Material testing and quality control	250,000	-	0
9	Design & supervision of roads	250,000	-	0
10	Design and documentation of building projects and other civil works	500,000	-	0
11	Scoping, design and supervision of electrical works of county facilities and energy projects	300,000	-	0
12	County transport and safety committee	250,000	-	0
13	Departmental performance review	500,000	-	0
14	Development and operationalization of policies	150,000	-	0
15	Public transport management	500,000	-	0

S/No.	Vote line / Expenditure item	FY 2026/27 revised Budget Estimates (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)
16	Energy Promotion	1,000,000	-	0
17	Road Maintenance and Construction Unit	1,500,000	-	0
18	Annual vehicle inspection	400,000	-	0
19	Maintenance Expenses-Motor Vehicles	4,000,000	-	0
20	Maintenance Expenses-Plant & Equipment	23,500,000	-	0
21	Maintenance of Office Furniture	70,000	-	0
22	Maintenance-Buildings- Non Residential	2,500,000	-	0
23	Hire of Equipment, Plant & Machinery	750,000	-	0
24	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	-	0
25	Communication-Internet Connection	25,000	-	0
26	Communication-Courier & Postal Services	20,000	-	0
27	Domestic Travel Costs	500,000	-	0
28	Daily Subsistence Allowance	1,000,000	-	0
29	Catering Services (Receptions, Accommodation, drinks)	1,500,000	-	0
30	Planning, budgeting and indicator training	350,000	-	0
31	Office & General Supplies - Computer Accessories	800,000	-	0
32	Office & General Supplies-Sanitary	100,000	-	0
33	Contracted professional services	100,000	-	0
34	Financial Reporting	400,000	-	0
35	Partnership engagement-Matching fund	1,000,000	-	0
36	Continuous professional development (CPD) workshops, conventions and conferences	900,000	-	0
37	Membership fees, Dues & Subscriptions to Professional Bodies	300,000	-	0
38	Subscription to Newspapers, Magazines & Periodicals	25,000	-	0
39	Advertising, Publicity Campaigns & Awareness	50,000	-	0
40	Hire of vehicles	250,000	-	0
41	Training Expenses	1,300,000	-	0
	Total	**151,976,144**	**12,388,128**	**8**

Development Expenditure performance

The department incurred development expenditure of Kshs. 3,950,000 against a development budget of Kshs. 508,137,125 representing an absorption rate of 1 percent. Expenditure was recorded in six ward road programmes: Tulimani (Kshs. 900,000), Thange (Kshs. 750,000), Kithungo/Kitundu (Kshs. 700,000), Mbooni (Kshs. 600,000), Kathonzweni (Kshs. 500,000) and Nzaui/Kilili/Kalamba (Kshs. 500,000). Table 63 below presents the implementation status of the FY 2026/27 projects in quarter one.

Table 63: Infrastructure, Transport, Roads, Public Works and Energy Development Expenditure and Project status

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1	Tulimani	Roads maintenance of major roads- 1. Kwa Nzakayo-Nthangathini-Ndolo-Kyanguswi Road.2, Kwa Kivaya-Kinganyangani-Kyamithenge Road,3ngunini-Kyamithenge-Katunda Road,4kalatani-Kwa Matolo-GNCA Iiani. Road 5.Kwa Kanzala -Ivumbu-Kakima-Kwa Saulo road	2,500,000	900,000	36	Ongoing
2	Thange	Road Improvement - Fuel	1,500,000	750,000	50	Ongoing
3	Kithungo/Kitundu	Grading and opening of ward roads-fuel for county machinery (Nzueni - Muvaa - Manyanzaani - Kwa Kathungu - Kitulani - Nyangeni)	1,700,000	700,000	41	Ongoing
4	Mbooni	Road maintenance - Fuel for county machinery	1,000,000	600,000	60	Ongoing
5	Kathonzweni	Machine Hire for Road improvement programme	5,000,000	500,000	10	Ongoing
6	Nzaui/Kilili/Kalamba	Grading of roads and murraming	3,361,000	500,000	15	Ongoing
7	HQ	Green energy promotion	2,300,400	-	0	Not started
8	HQ	Maintenance of Electric Fence	2,100,682	-	0	Not started
9	HQ	Housing Levy Fund	9,774,679	-	0	Not started
10	HQ	Market Lighting Programme	10,000,000	-	0	Not started
11	Kiimakiu/Kalanzoni	Nzeveni mrkt flood light	250,000	-	0	Not started
12	Kiimakiu/Kalanzoni	Ngiini market flood light	250,000	-	0	Not started
13	Nguumo	Syumile Security Lights	250,000	-	0	Not started
14	Kalawa	Kalawa Ward Office power installation	400,000	-	0	Not started
15	Wote/Nziu	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road	500,000	-	0	Not started
16	Kako/Waia	Kwa Chief Ndulu – Mwaani road – Culverts	500,000	-	0	Not started
17	Ivingoni/Nzambani	Electricity connection at ward Administrators office	500,000	-	0	Not started
18	Wote/Nziu	Installation of culverts at Kiuani Kwa Kavuthi and Kwa Maingi Kuthita Ndovoini	500,000	-	0	Not started
19	Kisau/Kiteta	Installation of floodlights at Muluti, Ndivuni (near Mbooni SCA's Office) and Ngaa shopping centers	617,167	-	0	Not started
20	Nzaui/Kilili/Kalamba	kwa Kimeu drift -	700,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
21	Nzaui/Kilili/Kalamba	Njau drift -	900,000	-	0	Not started
22	Kasikeu	Installation of streetlights at Kayata, Mbyani Enguli,Muambani, Masokani, Kitivo, Mumela mkt	510,000	-	0	Not started
23	Kithungo/Kitundu	Repair and relocation of flood lights in Kithungo/Kitundu Ward	600,000	-	0	Not started
24	Ukia	Installation of Nthongoni market 15M high mast with 3 pieces of 400W LED flood lights	600,000	-	0	Not started
25	Makindu	Routine road maintenance and improvement- fuel	600,000	-	0	Not started
26	Nzaui/Kilili/Kalamba	Kithoni Drift construction -	800,000	-	0	Not started
27	Kithungo/Kitundu	Kusyongali Floodlight	700,000	-	0	Not started
28	Kitise/Kithuki	Installation of Road Structures	700,000	-	0	Not started
29	Nguumo	Market security lights(Ilatu, Kalembe and Kaunguni)	750,000	-	0	Not started
30	HQ	Housing Programme	1,000,000	-	0	Not started
31	Emali/Mulala	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	1,000,000	-	0	Not started
32	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams -	1,000,000	-	0	Not started
33	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -	1,000,000	-	0	Not started
34	Kilungu	AIC Nunguni - Kyakalinga road-Construction of a Drift, Digging of Drainage, Grading ,Murraming and Compacting, Concrete works and Beaconing -	1,000,000	-	0	Not started
35	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
36	Kitise/Kithuki	Construction of key walls along Athiani - Mwania - Kikome - Kwa Nyaa road	1,000,000	-	0	Not started
37	Ilima	Fuel for infrastructure for emergencies	1,000,000	-	0	Not started
38	Kathonzweni	Machine hire for opening and Grading of Kiteei-Kwa Kalani-Kwa Katoo- Kwa Kaumba- Kwa Monyi- Kwa Maundu- Mutini- Kwa Kaungu- Kwa Mwololo- Kwa Ngumbi- Mayuu road	1,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
39	Kee	Nzalani drift and key wall	1,000,000	-	0	Not started
40	Kikumbulyu South	Kwa Rozina and Sukali drifts /culverts	1,000,000	-	0	Not started
41	Kikumbulyu South	Kwa Munywoki drift /culvert	1,000,000	-	0	Not started
42	Kithungo/Kitundu	Grading and construction of culverts-Manyanzaani to Kaliini road	1,000,000	-	0	Not started
43	Mavindini	Mavindini market improvement programme	1,000,000	-	0	Not started
44	Nzaui/Kilili/Kalamba	Road Maintainance -Road structures(supply of materials)	1,000,000	-	0	Not started
45	Kasikeu	Off Mombasa road - Aic Kwale-- Ndivu ECDE- Kima market- kwa Kitaingi, Kwa Kitinio- Kwa Nyonga road	1,000,000	-	0	Not started
46	Kasikeu	Off Mombasa road - Kwa Malonza- Kwa Kitung'a road	1,000,000	-	0	Not started
47	Kasikeu	Enguli- Masive- Ndungani- Muua road	1,000,000	-	0	Not started
48	Kasikeu	Makolongo- Nthunguni-Mbyani- Kasokani, Katulyani road	1,000,000	-	0	Not started
49	Nguumo	Kwa Kathoka Electrification(REREC)	1,000,000	-	0	Not started
50	Nguumo	Culverts/Gabions at Mbiu Nzau hill and Mukononi River	1,000,000	-	0	Not started
51	Mukaa	Installation of flood lights (Mukimani, Kiongwani, Kivwauni, Kikongooni)	1,200,000	-	0	Not started
52	Kikumbulyu South	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road -	1,500,000	-	0	Not started
53	Kasikeu	Installation of streetlights at Ngokomi, Kiungwani, Mateso market	1,050,000	-	0	Not started
54	Kathonzweni	Market lights - Kanthiitu, Ngomeni, Mwisa (2 arm), Mathemba (2 arm).	1,200,000	-	0	Not started
55	Nzaui/Kilili/Kalamba	Kwa Mbithi drift -Installation of a drift -	1,400,000	-	0	Not started
56	Ukia	Nguni drift Kwa Taa	1,400,000	-	0	Not started
57	Kasikeu	Fuel for machines	1,000,000	-	0	Not started
58	Ivingoni/Nzambani	Installation of drainage structures along miaani roads/ grading ,gravelling of Matulani -nzayo - Ivingoni roads -drainage structures/grading and gravelling -	1,500,000	-	0	Not started
59	Kilungu	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting, Concrete works and Beaconing -	1,500,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
60	Kisau/Kiteta	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures -	1,500,000	-	0	Not started
61	Tulimani	Tulimani road maintenance	1,500,000	-	0	Not started
62	Ivingoni/Nzambani	Kamunyuni- Kwa Ngutu drift	1,500,000	-	0	Not started
63	Nzaui/Kilili/Kalamba	Kwa Kilungu drift	1,500,000	-	0	Not started
64	Makindu	Yiiani REREC project	1,700,000	-	0	Not started
65	Kee	Solar Market Lighting(Kivai, Old Mwea,Kyambai, Nguluni and Ngiluni B	1,750,000	-	0	Not started
66	Kilungu	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage, Grading, Murraming and Compacting and Concrete works -	2,000,000	-	0	Not started
67	Thange	Kimanga Drift -Construction Of Drift -	2,000,000	-	0	Not started
68	Mavindini	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa Kimondo-Katithi(Jeshi)-Mikisi Road Installation of road structures: culverts and key walls -	2,000,000	-	0	Not started
69	Kalawa	Opening of 5 access roads: Kwa Kavavu - Mutinda Noa; Kwa Ngului - Simon Mwangangi; Thwake Primary - Nzimbii; Kinyau Dispensary - Kalima - Thwake River; and, Kakuli - Katana - Ndauni. (NYS/MTF)	2,000,000	-	0	Not started
70	Kalawa	Roads routine maintenance	2,000,000	-	0	Not started
71	Kalawa	Opening 4 roads (NYS/MTF) -Wheel loader or dozer, a) Mbavani – Nganwa- Mukelenzu. b) Mavindu – Muthamba- Nthome c) Muthama Muindi – Muaani Primary – Margaret Mbaki d) Mutanda - Kwa Moki	2,000,000	-	0	Not started
72	Kathonzweni	Machine hire for opening and Grading of Kyemole-Kasambani-Itumbule-Mwisa-Yoani- Kateiko-Kithoni- Kwa Mtumishi- Ikaasu junction	2,000,000	-	0	Not started
73	Kee	Fuel for road opening using the ward wheel loader machine	2,000,000	-	0	Not started
74	Kikumbulyu North	Road's Structures	2,000,000	-	0	Not started
75	Mbooni	Roads opening programme	2,000,000	-	0	Not started
76	Mukaa	Kwa Kalomi- Usi Unene road	2,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
77	Ivingoni/Nzambani	Hire of Machinery for Grading Makokani roads and Matulani roads	2,000,000	-	0	Not started
78	Kilungu	Makutano/ Mwanyani/ St Lucia/ Kyangonye	2,000,000	-	0	Not started
79	Mbitini	Kavuthu market lighting	2,000,000	-	0	Not started
80	Ukia	Kwa Wewa-Kithukuni-King'oi-Kwa Nzoka road opening	2,000,000	-	0	Not started
81	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 -	2,200,000	-	0	Not started
82	Kiimakiu/Kalanzoni	Road maintenance/grading fuel,	1,700,000	-	0	Not started
83	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams	2,300,000	-	0	Not started
84	Ivingoni/Nzambani	Hire of machinery for grading	2,400,000	-	0	Not started
85	Nzaui/Kilili/Kalamba	Roads Construction - Supply of Materials	2,500,000	-	0	Not started
86	Kee	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisa Kimwatho -	2,500,000	-	0	Not started
87	Ukia	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu	2,500,000	-	0	Not started
88	Kako/Waia	Construction of Meliani Drift	2,500,000	-	0	Not started
89	Kako/Waia	Road maintenance, improvement and light grading	2,500,000	-	0	Not started
90	Tulimani	Roads maintenance of major roads- 1. Ngunini-Kinyuani-Ngwani-Kwa Kaviiu- Kithuluni Market. 2.Kwa Yindu -Kanyenyoni Road.3.Wikiwu-Kithetheni-Muketani- Mututungu Road..4.Kiliku-Kyanziu-Kwa Katolo Road.	2,500,000	-	0	Not started
91	Ivingoni/Nzambani	Murraming Timboni- Kitheini road	2,500,000	-	0	Not started
92	Makindu	Kavete-Kangii-Ngakaa road	2,500,000	-	0	Not started
93	Ukia	Road grading	2,500,000	-	0	Not started
94	Mukaa	Road improvement programme	3,000,000	-	0	Not started
95	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 -	3,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
96	Nguumo	Munanthi-kwa Richard-parish- AIC kavoleni- kwa late Musili Ndolo-redeemed church-Dotcom- kwa Mulwa road (12km) -	3,000,000	-	0	Not started
97	Thange	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road -	3,000,000	-	0	Not started
98	Kako/Waia	Mituvu Nthatwa Kathamba Road – Road improvement and construction of slabs at steep hilly sections.	3,000,000	-	0	Not started
99	Kee	Miradi kwa Jamii- Bush clearing	3,000,000	-	0	Not started
100	Kitise/Kithuki	Kikome-Kwanyaa road - opening, grading and structural works	3,000,000	-	0	Not started
101	Mtito Andei	MTF - Machine hire for road grading	3,000,000	-	0	Not started
102	Mukaa	Kwa Kavoi - Kavila Road	3,000,000	-	0	Not started
103	Mukaa	Upete- Kwa Kyambu Road	3,000,000	-	0	Not started
104	Kilungu	Kitituni , Nthaeni, Kwa Muthiani,Kioko, Kwa Ngao, Kyaini, Kwa Mukuta Dispensary To Kikuyuni	3,000,000	-	0	Not started
105	Mbitini	Kwa Muswii- Kavuthu - Kyumbuni - Ilengeni road construction.	3,000,000	-	0	Not started
106	Nguumo	Road improvement along Emale Catholic-Tuanga-Maliti-Kasengu-Kwa Kitui Kyenze-Kwa Munyalo road	3,000,000	-	0	Not started
107	Thange	Miraani-Catholic Muumoni-Kwa Nzinga-Kwa Muthengi-Kwa Ngila Mwau-Kavutha road-Kwa Mainga-Kwa Jake-Mawenzi-Nguma-Kwa Katheka	3,000,000	-	0	Not started
108	Wote/Nziu	Survey, opening, grading, spot murraming and installation of structures of Kwa Masinga-Kwa Kasimba-Nzove-Makolongo-Kavingo-Kwa Ndambuki-Kwa Kikuvi-Iviani Aic-public works (Unoa)	3,000,000	-	0	Not started
109	Wote/Nziu	Road Maintainance using contracted machinery	3,500,000	-	0	Not started
110	Kithungo/Kitundu	Bush Clearing and heavy grading of Kithungo-Katumani-Mukuyuni-Katumani-Kithangaini-Katitu road-Widening,grading and drainage structure -	4,000,000	-	0	Not started
111	Kako/Waia	Kwa Mbolu - Mithumo- Kaseveni - Molomuni Road opening and grading	4,000,000	-	0	Not started
112	Kiimakiu/Kalanzoni	Kwa Kavesa drift	4,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
113	Kithungo/Kitundu	Ndauni-Kitonyini-Kasekini-Itulandoo road	4,000,000	-	0	Not started
114	Kitise/Kithuki	Fuel for routine road maintenance - Contracted	4,000,000	-	0	Not started
115	Mukaa	Machine hire	4,000,000	-	0	Not started
116	Muvau/Kikumini	Road improvement-MTF	4,000,000	-	0	Not started
117	Ilima	Maintainance and opening of these roads;1.) Kyamumangi-Malindi-Kyamulinge 2.) Manyanzala-Matwiku-Kitheini 3.) Kyaseke-Kyakatungu-Kyang'a 4.) Mutomboa-Muchamo-Muangini 5.) Mwaani-Kyangatia-Mowe 6.) Wautu -Ivia Yiu-Kikongooni 7.) Ngunga-Syathani 8.) ACK Mutomboa - Kwa Kongo 9.) Kyesuni-Katondoloni-Mbusyani-Kwa Rachael. 10. Kyang'a -Kithangathini- Kituiuni	4,000,000	-	0	Not started
118	Ilima	1.Isovya-Kambuku-Kiongwani-Mumbuni 2.Kavutini-Katitu - Milavutini 3.Kavatanzou-ABC-Mutambukoni 4.Musalala-Nthangathini-Kyenzeni 5.Inyokoni-AIC-Silanga roads	4,000,000	-	0	Not started
119	Nguumo	Road improvement along Kalakalya junction-Kwa Nzambu-Kumbo-Kakuyuni-Kalakalya catholic-Kwa Mbilu junction-Kwa Nzioka Road-Kwa Mwende Mukitui-Kwa Kingoo-Kwa Kasungwa	4,000,000	-	0	Not started
120	Nzaui/Kilili/Kalamba	Opening and grading of roads	4,000,000	-	0	Not started
121	Wote/Nziu	Survey, opening,grading,spot murraming and installation of structures of Kyenze highway- Kyambui-Mbuluto-Koffi Annan- Kwa Kithome-Mutheeti-Mikwani-Mlolongo- Aic Kavila	4,000,000	-	0	Not started
122	Mbooni	Roads maintenance and improvement programme - Grading and Murraming	4,552,500	-	0	Not started
123	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Ititu and Kwa Mathenge Streams	4,300,000	-	0	Not started
124	Kithungo/Kitundu	Kwa Kavoi- Iimbani-Yamutundu-Kwa Musama road	4,500,000	-	0	Not started
125	Nguu/Masumba	Road grading within the Ward (Machine Hire)	4,500,000	-	0	Not started
126	Emali/Mulala	Opening, murraming and grading of roads-Machine hire	5,238,790	-	0	Not started
127	Mavindini	Road grading and maintenance of roads across the ward	5,000,000	-	0	Not started
128	Mbooni	Mitangani/Kwa Nzembi slab and rehabilitation of Ngungu gulley	5,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
129	Mtito Andei	Road structures (drifts & culverts) across the ward	5,000,000	-	0	Not started
130	Kilungu	Matuua/Mitini road	5,000,000	-	0	Not started
131	Thange	AIC Mbulutini-Kivondo-Ngumbi-AIC Thange-Mwandoko-Isunguluni-Kwa Nicko-Kinyambu school-Makongeni-Veneti-Msa Road	5,000,000	-	0	Not started
132	Kikumbulyu North	Road improvement and structure	5,000,000	-	0	Not started
133	Kisau/Kiteta	Roads Maintenance- Light Grading and spot Murraming with Miradi Kwa Jamii (MKJ) Programme -5M for light grading and spot murraming and 1M for MKJ	6,000,000	-	0	Not started
134	Mbooni	Kikima town and Markets improvement programme - Cabro packing Kwa Mbaitu and Musikitini-Kwa Kitela bus parks, Markets streetlights	10,100,000	-	0	Not started
135	Mukaa	Road maintenance across the ward	120,000	-	0	Not started
136	Ukia	Yathonza - Kwa Jephas Maingi Road: Kaiti drift -Opening, grading and structures -	9,000,000	-	0	Not started
137	Emali/Mulala	Mulala Primary Borehole - Electricity Connection	353,526	-	0	Not started
138	Ivingoni/Nzambani	Upgrading of Migingo parking	396,500	-	0	Not started
139	Kathonzweni	Fuel for routine maintenance of Kathonzweni ward access roads	400,000	-	0	Not started
140	Nzaui/Kilili/Kalamba	Fuel for transportation of sand to churches and schools	400,000	-	0	Not started
141	Kalawa	spot murraming for Ngaanwa-Kinze-Syongungi road.	430,000	-	0	Not started
142	Kalawa	Installation of a flood light at Syongungi market	500,000	-	0	Not started
143	Kikumbulyu South	Maintenance of street lights	500,000	-	0	Not started
144	Masongaleni	Installation of floodlight - at Kavatini market	500,000	-	0	Not started
145	Kithungo/Kitundu	Road Improvement - Fuel	500,000	-	0	Not started
146	Ilima	Kyangala and Kyesuni floodlights @300k each	600,000	-	0	Not started
147	Makindu	Purchase 3 Phase transformer and Connection to 120 Homes	834,417	-	0	Not started
148	Kikumbulyu South	Road improvement - hire of motor grader	1,000,000	-	0	Not started
149	Thange	Opening and grading of Kosovo to Nguumo in Kalulu market	1,000,000	-	0	Not started
150	Ivingoni/Nzambani	Hiring dozer for opening Mangelete - Yumbuni road	1,000,000	-	0	Not started

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
151	Kalawa	Grading of newly opened roads – across the ward.	1,000,000	-	0	Not started
152	Muvau/Kikumini	kwa ndete - Muyanga - Kwa Metho - Kwa Kivondo - Kaseve road opening MTF	1,000,000	-	0	Not started
153	Kathonzweni	Installation of culverts along Mathemba - Yemulwa road	1,212,344.85	-	0	Not started
154	Kiimakiu/Kalanzoni	Installation of culverts and backfilling of the gulley at Kisaingu.	1,250,000	-	0	Not started
155	Masongaleni	Installation of solar lights in 4 markets(Kiange, Kyuasini-Kwa Nyete,Ing'ola and Yikivuthi)	1,400,000	-	0	Not started
156	Kikumbulyu South	Road maintenance - Hire of machines	1,500,000	-	0	Not started
157	Kikumbulyu South	Road Improvement- hire of machines- Mikuyuni/Mbui Nzau subward	1,500,000	-	0	Not started
158	Kikumbulyu South	Road Improvement- hire of machines- Kalungu/Ngandani subward	1,500,000	-	0	Not started
159	Makindu	Grading of Kiboko underpass - Ngaakaa - Kalii - Kavatini - Yimwaa - Masalani - Kisingo(Makindu - Wote) road 43.5 Km	1,500,000	-	0	Not started
160	Kilungu	Installation of flood lights at Itambani, Kyanganda, Kikoko, Ithemboni kwa scout and Kisyani markets	2,000,000	-	0	Not started
161	Ivingoni/Nzambani	Grading all roads between old and new tarmac roads - Kikwasuni to nzayo intersection.	2,000,000	-	0	Not started
162	Masongaleni	Feeder roads culvert construction	2,000,000	-	0	Not started
163	Kee	Opening and maintenance of ward Roads	3,000,000	-	0	Not started
164	Mbitini	Roads Maintainance across the sub wards - opening and grading	3,327,668	-	0	Not started
165	Masongaleni	Opening and grading of access roads across Masongaleni Ward	3,500,000	-	0	Not started
166	Kiimakiu/Kalanzoni	Road maintenance - Kaluli, Malu, Kiu and Mung'ala and other roads MTF/NYS	3,500,000	-	0	Not started
167	Muvau/Kikumini	Ngutwa-Kaseve roads-MTF	4,000,000	-	0	Not started
168	Kasikeu	Road improvement - machine hire	4,000,000	-	0	Not started
169	Nguu/Masumba	Road opening within the Ward - Hire of machines	3,000,000	-	0	Not started
170	HQ	Maintenance of street/flood lights- Climate action	10,816,555.50	-	0	Complete
171	Mbooni	Kikima Town/Markets Development Program -Phased programme.- Cabro paving Kikima Victoria hotel- KNUT offices, Machakos and	16,400	-	0	Complete

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
		Tawa bus parks, walkway construction from KCB to Amazon petrol station and Markets street lighting				
172	Kasikeu	Drainage works Kwa Malenge	20,000	-	0	Complete
173	Makindu	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa Matatu stages to UNISACCO microfinance	23,036.15	-	0	Complete
174	Kikumbulyu South	Kibwezi roads improvement programme -Spot murraming of Kibwezi- London road and other feeder roads within Ngumbe and Kikoo area.	26,180	-	0	Complete
175	Mtito Andei	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	28,514.95	-	0	Complete
176	Wote/Nziu	Roads maintenance programme	31,700	-	0	Complete
177	Mbitini	Roads maintenance	32,889	-	0	Complete
178	Kisau/Kiteta	Construction of Bodaboda Shed at Kwa Ndunda and Ngoni market	33,009	-	0	Complete
179	Tulimani	Roads infrastructure	35,488	-	0	Complete
180	Kako/Waia	Roads improvement Programme-Opening of Kwa Kiuani-Kitongu-Mukio-Kwa Ndung	39,657	-	0	Complete
181	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	46,435	-	0	Complete
182	Thange	Streetlight At Machinery Town and at Kinyambu market	48,172.15	-	0	Complete
183	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	48,285	-	0	Complete
184	Kee	Solarization of Kee Model Health Centre	48,352	-	0	Complete
185	Thange	Road Improvement -Road Maintenance across the ward	49,824.15	-	0	Complete
186	Kilungu	Road improvement-NYS/MTF	50,000	-	0	Complete
187	Thange	Installation of floodlight at Utithi and Yumbuni	52,290	-	0	Complete

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
188	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road -	61,155	-	0	Complete
189	Kithungo/Kitundu	Construction of a drift at Kyevutula -	61,932	-	0	Complete
190	Kikumbulyu North	Installation of culverts in various roads within the ward	65,588	-	0	Complete
191	Tulimani	Ndiangu-Malaa- Kanoto Ndoo,Kyanguma-Ithemboni-Mukangu-Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	66,708.45	-	0	Complete
192	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	70,098	-	0	Complete
193	Kikumbulyu North	Muangeni drift -Construction of drifts	71,400	-	0	Complete
194	Mavindini	Kwa muthuka-yembondo road through Kwa Mwania and Kwa Wewa -Installation of road structures: culverts and key walls -	74,975	-	0	Complete
195	Mavindini	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road -	77,894	-	0	Complete
196	Kithungo/Kitundu	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures -	80,887	-	0	Complete
197	Kalawa	Road improvement works across the Ward - Fuel	99,800.60	-	0	Complete
198	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	100,632.80	-	0	Complete
199	Kee	Roads improvement programme -Kee Ward - machine hire and fuel	109,428.30	-	0	Complete
200	Muvau/Kikumini	Opening and grading of roads -Heavy grading of Kiambani - Kaseve - Kwa Mbeleti - Makutano. Opening and grading of Iviani - West Ngosini catholic church - Kwa Kitavi boundary-Mutevu- through Manyanzani earth dam – to Kwa Maithya road. Opening and grading of Kwa Ann Musomba-Mangauni-Kwa Linda-Kawia Nguni road, Katunguni to Makueni CTTI.	109,798	-	0	Complete
201	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening	117,120	-	0	Complete
202	Kathonzweni	Machine hire for opening of roads across the ward	117,154	-	0	Complete
203	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	122,632	-	0	Complete

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
204	Nguu/Masumba	Opening grading murraming and drainage works of Makutano, Kyaani Kiuani Vololo rd.	132,059	-	0	Complete
205	Nguumo	Fuel for road opening using county machinery	150,000	-	0	Complete
206	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	154,743.75	-	0	Complete
207	Kisau/Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - Thwake road. - NYS	186,140	-	0	Complete
208	Kee	Solar market lighting	187,881.05	-	0	Complete
209	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road -Installation of drift -	275,000	-	0	Complete
210	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - Nthongoni @100k	300,000	-	0	Complete
211	Kiimakiu/Kalanzoni	Kwa loa and Kwa Mamuu culvert	394,232	-	0	Complete
212	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Kisingo - Ngomano Road 2. Quality Estate (Wote road) – Kwa Nzomo – Kwa Kamoli – Kwa Shekh – Vocational training - Kwa Ngunga. 3. Kwa Karanja – Kwa Malembwa – Kwa Agnes Mbiti – Kwa Katumbi Kimolo – Junction Miangeni Kamboo road. 4. Mulilii – Yimwaa 5. Skygo Petrol station– Kwa Ndavuti – Kwa Muthami – Kyanda Shopping – Kwa Ikwava – Kwa Matitii – Kwa Tisya (Kai road) – China Ngukuni. 6. Kisingo – Kai. 7. Yimwaa - Itulu. 8. Kwa See (Nguuni road) – Kwa Mwango – GNCA Church- Kwa Ben Wote road. 9. Chief's Gate - Kwa Musilu resident – Kwa Kazungu - Railway.	413,202	-	0	Complete

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
		10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Gradding of Kiambani Schools play fields.				
213	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming	429,141	-	0	Complete
214	Kilungu	Opening of Itambani -Kilisa road	500,000	-	0	Complete
215	Nguumo	Muundani- Kilema- Wayona- Kituamba-Mutantheeu- kwa Mwangu-Tuanga Rd (19Km).-	514,218	-	0	Complete
216	HQ	Rural Electrification Programme - REREC Matching grant	600,446	-	0	Complete
217	Kasikeu	Mbulutini drift- (Construction of a drift and maintenance of Mbitini roads - spot murraming kwa Kavuna to Barazani and protection works at Kitulani-Yumbuni primary)	757,357.80	-	0	Complete
218	Mbitini	Grading and murraming, Mutyambua market and kwakomu-iani road	788,000	-	0	Complete
219	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa Mwevyo road opening	843,772	-	0	Complete
220	Wote/Nziu	Construction of Kyambui drift -Construction of a drift -	899,005	-	0	Complete
221	Emali/Mulala	Kwa Kausha Mulala Road Structures -	965,017.10	-	0	Complete
222	Kikumbulyu North	Street lights - Kisayani	985,000	-	0	Complete
223	Ilima	Mwaani Matwiku Kyakatoni Kyambeke,Kwakongo Kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) -	1,061,248.25	-	0	Complete
224	Kikumbulyu North	Road opening (Hire of shovel)	1,083,500	-	0	Complete
225	Muvau/Kikumini	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,201,928.45	-	0	Complete
226	Ukia	opening of Kyau - Muvani road section	1,446,240	-	0	Complete
227	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -	1,477,500	-	0	Complete
228	Thange	Rehabilitation of culverts across thange ward	1,920,000	-	0	Complete
229	Ilima	Construction of Kiusyi Drift at Munyolis corner-0.5M and installation of culverts along Kikuswi-Ivaini-Kivani Road- 1.5M -	1,960,000	-	0	Complete

No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget(1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
230	Kikumbulyu South	Clean cooking (gas cylinders)	1,960,100	-	0	Complete
231	Waia/Kako	Opening of Mithumo- Kaseveni Road -Road opening	1,970,000	-	0	Complete
232	Waia/Kako	Kaiti-Uviluni-Mbimbini-Kyaume road opening -Light grading and Road-Runoff harvesting -	1,970,000	-	0	Complete
233	Ilima	Construction of Kithioni drift -	2,061,929.25	-	0	Complete
234	Waia/Kako	Road improvement-Hire of motor grader and shovel	2,238,300	-	0	Complete
235	Kathonzweni	installation of culverts and Gabions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani- kwa Kavivya - Nguthunu Culverts (c) Kiteei- kwa Jimmy culvert (d) Kwa Isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road -	2,589,674.30	-	0	Complete
236	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road-Construction of a drift at Kithangathini river, Digging of drainage,Full Murraming and compacting, Grading (parts),Concrete Works and Beaconing -	2,855,000	-	0	Ongoing
237	Nzaui/Kilili/Kalamba	Hire of shovel and grader for road maintenance e(Fuel) -Dry rate	2,888,941.45	-	0	Complete
238	Wote/Nziu	Construction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road	2,895,000	-	0	Complete
239	Ilima	Opening and grading NYS -(1. Kyenze - Mukilitwa - Kavata Nzou - Nzukini - kwa Mwove road. 2. Kavata Nzou - Kathongoni road. 3. Kivutini - Katitu road)-	3,000,000	-	0	Ongoing
240	HQ	Roads improvement Programme	3,258,834.10	-	0	Complete
241	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - Mbuthani - Kiuani road -- Grading, Murraming and Construction of road structures -	4,342,500	-	0	Complete
242	Nguu/Masumba	Construction of Kitende Drift -	9,532,720	-	0	Complete
243	HQ	Roads Maintenance Fuel Levy	55,514,829.70	-	0	Ongoing
		Total	**508,137,125.05**	**3,950,000**	**1**	

4.11.2 Non-Financial Performance

The following achievements were realized: 20 kilometres of new roads were opened, 65 kilometres of existing roads maintained and 2 kilometres gravelled. The department further carried out technical evaluations and designs for roads, infrastructure and energy projects which are set to be implemented in the current financial year. Table 64 below presents the key non-financial performance for the first quarter.

Table 64: Infrastructure, Transport, Roads , Public Works and Energy Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September , 2026	Variance	
General Administration and Planning	General Administration	Transport	Development and operationalization of policies	No of policies approved	1	0	(1)	Makueni Transport Policy under development with the Flone Initiative.
Road Transport	Road Transport	Transport	Roads management	KM of roads opened	150	20	(130)	20 km opened (13.3% of target). Remaining works awaiting procurement.
				Km of roads maintained	500	65	(435)	65 km maintained (13.0% of target). Remaining works awaiting procurement.
				No. of km gravelled	150	2	(148)	2 km gravelled (1.3% of target). Remaining works awaiting procurement.
				Sq. meter of roads cabro paved	2,000	0	(2,000)	Not started, awaiting procurement
			Maintenance of residential and non-residential building completed	Percentage maintenance of the building	1	0	(1)	Not started, awaiting procurement
			Construction of drifts	No of Drifts constructed	8	0	(8)	Not started, awaiting procurement

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September , 2026	Variance	
Energy Infrastructure and Development	Energy Promotion and Development	Energy	Installation of street lights	No. of streetlights installed	60	0	(60)	Not started, awaiting procurement
			Streetlights maintained	No. of streetlights maintained	100	0	(100)	Not started, awaiting procurement
			Installation of high mast flood lights	No. high mast floodlights installed	15	0	(15)	Not started, awaiting procurement
			Households connected with electricity	No. of HHs and public amenities connected to electricity.	800	0	(800)	Not started, awaiting procurement

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

4.12.1 Financial Performance Summary

The total departmental expenditure for the first three months of the FY 2026/27 was Kshs. 68,596,659 against a budget of Kshs. 821,704,337 which translated to an absorption rate of 8 percent. The total expenditure constituted of development expenditure 94 percent, personnel emoluments 5 percent, and operations and maintenance 1 percent, the figure14 and table 65 below shows the departmental expenditures per economic classification;

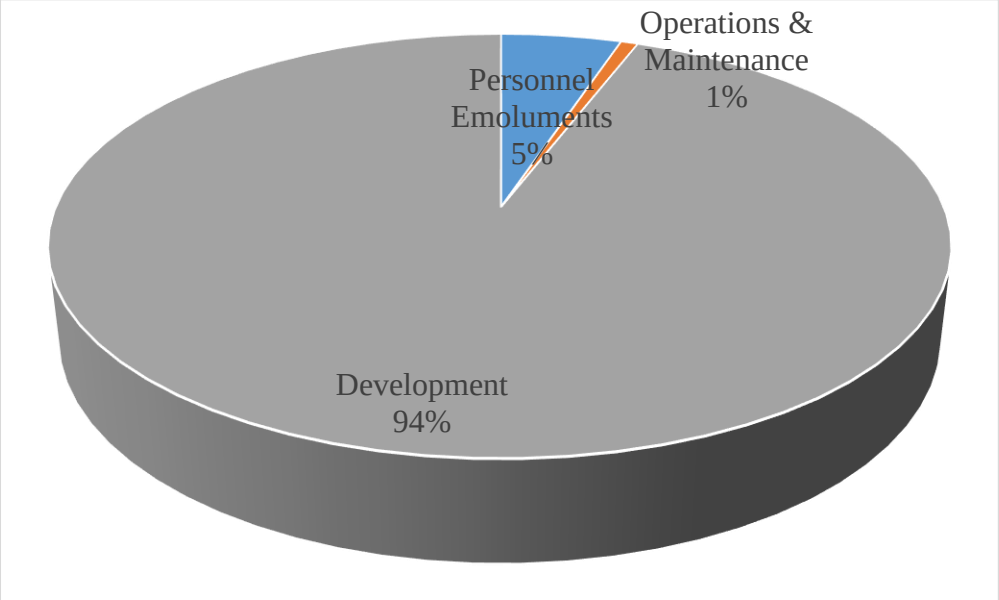


Figure 14:Expenditure by Economic Classification

Analysis of budget absorption indicates that the Department recorded an absorption rate of 8 percent in the first quarter of FY 2026/27, compared to 3 percent recorded in the corresponding period of FY 2025/26. The table below shows the departmental expenditures per economic classification.

Table 65: Summary of Lands budget and Expenditure

Economic Classification	FY 2025/26 Budget Estimates	Expenditures As At 30th September, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At 30th September , 2026	Absorption Rate (%)
Personnel	60,863,833	10,143,972	17	46,726,451	3,515,072	8
O&M	26,213,091	-	0	25,790,266	500,000	2
Recurrent	87,076,924	10,143,972	12	72,516,717	4,015,072	6
Development	615,457,971	9,164,753	1	749,187,620	64,581,587	9
Total	**702,534,895**	**19,308,725**	**3**	**821,704,337**	**68,596,659**	**8**

Expenditure by Programme and Sub-programme

During the period under review, the Environment Management and Protection programme incurred the highest expenditure at Ksh 38,698,254 followed by Urban Planning at Ksh 26,050,000. A detailed analysis of the expenditure is provided in table 66 below.

Table 66: Lands Department Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure As at 30th September, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	General administration & planning	53,374,451	-	3,765,072	-	7	0
Land Survey & Mapping	Land Survey & Mapping	3,249,080	20,200,000	58,333	-	2	0
Urban planning	Urban planning	4,000,000	63,170,329	50,000	26,000,000	1	41
Mining mapping & development	Mining mapping & development	950,011	133,436	25,000	-	3	0
Environment Management and Protection	Environment Management and Protection	10,943,175	665,683,856	116,667	38,581,587	1	6
Total		**72,516,717**	**749,187,621**	**4,015,072**	**64,581,587**	**6**	**9**

Recurrent Expenditure

The department's recurrent expenditure was Kshs. 4,015,072 against a budget of Kshs. 72,516,717, translating to 6 percent absorption rate. Salaries and wages had the highest expenditure of Kshs. 3,515,072 followed by Fuels, Oils & Lubricants with an expenditure of Kshs. 500,000.

Table 67: Department of Lands Recurrent Expenditure Performance

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
1	Salaries And Wages	46,726,451	3,515,072	8
2	Fuels, Oils & Lubricants	3,000,000	500,000	17
3	Communication-Courier & Postal Services	50,000	-	0
4	Domestic Travel Costs	849,080	-	0
5	Daily Subsistence Allowance	3,000,000	-	0
6	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,500,000	-	0
7	County Environmental Committee	1,000,000	-	0
8	Office & General Supplies-stationery	300,000	-	0
9	office & General Supplies-Computer Accessories	150,000	-	0

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
10	Office & General Supplies-Sanitary	100,000	-	0
11	Coordination of Sub County Survey and Planning	500,000	-	0
12	Land Survey and issuance of title deeds	500,000	-	0
13	Membership fees	100,000	-	0
14	Hospitality supplies- World environment day & international forest day	850,000	-	0
15	Environmental education program	200,000	-	0
16	Environment conferences and sensitization	250,000	-	0
17	Environmental Inspection and Monitoring	200,000	-	0
18	Revenue mobilisation on land based revenue	3,000,000	-	0
19	County Tree Planting Day	921,175	-	0
20	Environmental Impact Assessment and Audit	550,000	-	0
21	Environmental Administration, Coordination and Governance	1,500,000	-	0
22	Coordination of Sub County Environmental Activities	720,000	-	0
23	Environmental Conservation, Silvicultural practices and management	500,000	-	0
24	Restoration of fragile landscapes and wetlands	350,000	-	0
25	Mining Mapping & development	500,011	-	0
26	Resolution of land disputes	1,000,000	-	0
27	Publishing & printing Services	250,000	-	0
28	Advertising, Awareness & Publicity Campaigns	150,000	-	0
29	Maintenance Expenses - Motor Vehicle	3,100,000	-	0
30	Training Expenses	700,000	-	0
	Total	**72,516,717**	**4,015,072**	**6**

Development Expenditure

The department spent Kshs. 64,581,587 on development during the first quarter of FY 2026/27. This was against a budget of Kshs. 749,187,620 which represented 9 percent absorption rate.

Table 68: Lands Department Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
1		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	289,843,012	38,581,587	13	Ongoing
2		IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	61,000,000	26,000,000	43	Ongoing
3		Conditional allocation ; 20% Share of Mineral Royalties	133,436	-	0	Not Started
4		Facilitate processing of letters of allotment for Kathonzweni and Wote	5,000,000	-	0	Not Started
5		Opening up of Kikima town roads	408,400	-	0	Not Started
6		Issuance of Kikima township title deeds	2,400,000	-	0	Not Started
7	Ivingoni/Nzambani	Fast-track issuance of title deeds for Mangelete and Muthingiini - Ivingoni/Nzambani	3,000,000	-	0	Not Started
8	Kasikeu	Planning of Kayata market	74,162	-	0	Complete
9	Kisau/Kiteta	Operationalization of Kee-Mbooni Municipality	96,167	-	0	Complete
10	Waia/Kako	Operationalization of Kee-Mbooni Municipality	1,000,000	-	0	Complete
11	Kisau/Kiteta	Surveying and catchment concrete posts for Ndituni Water Project	1,500,000	-	0	Not Started
12	Nzaui/Kilili/Kalamba	Survey of roads	100,000	-	0	Not Started
13	Thange	Physical planning in Usalama and Manyanga Markets	500,000	-	0	Not started
14		CCIS(County Climate Institutional Support) FLLoCA	11,000,000	-	0	Not started
15		CCIS(County Climate Institutional Support) FLLoCA Matching Grant	675,454	-	0	Ongoing
16		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	203,805,719	-	0	Ongoing
17		Kenya Watershed Services Improvement Project (KEWASIP)	150,000,000	-	0	Not started
18		Climate change Fund Board	8,951,271	-	0	Ongoing
19	Kilungu	Issuance of title deeds for Nunguni Township	2,000,000	-	0	Not started
20	Nguu/Masumba	Physical planning of Makutano market	500,000	-	0	Not started
21	Kilungu	Rehabilitation of Nthunguni Gulley	1,000,000	-	0	Not started
22	Emali/Mulala	Purchase of land for Mulala Playground	500,000	-	0	Not started
23	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary	500,000	-	0	Not started

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)	Project status
24	Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land	200,000	-	0	Not started
25	Kathonzweni	Abattoir -Buy land to construct an abattoir	3,000,000	-	0	Not started
26	Nguumo	Purchase of land for Kiunduani livestock yard.	2,000,000	-	0	Not started
		Total	**749,187,620**	**64,581,587**	**9**	

4.12.2 Non-Financial Performance

During the first quarter of FY2026/27, the department made progress in environmental management and climate change adaptation, while activities under land surveying, titling, urban planning and mining mapping were largely at the preparatory stage. Five climate-resilient investments were implemented comprising Athi–Mavindini, Thwake Water Distribution and Livelihood Restoration, Ngandani Water Distribution and Livelihood Restoration, Kilisa–Athi–Tunguni Water Project, and Thange Spring Integrated Water Project.

The sector established three nature-based enterprises in Kilisa, Kalawa and Kyakivandi to support forest conservation and management. One Environmental Impact Assessment (EIA) was undertaken under the Financing Locally-Led Climate Action (FLLoCA) program. In addition, 13 environmental inspections were conducted, comprising seven under FLLoCA and six by the Environment Unit.

Five sensitization forums on climate-smart technologies were held in five wards, covering kitchen gardening, improved goat breeding and apiary management. The sector also conducted one stakeholder sensitization forum on climate data, bringing together public interest organizations, financial institutions and private sector actors to promote climate change mainstreaming and informed decision-making.

Table 69: Lands Department Development Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
Land survey, Mapping and Tilting	Land survey and mapping	Survey	Land parcels surveyed	No. of land parcels surveyed	5,000	0	(5,000)	Survey for Ndituni and NZAUI/KILILI/KALAMBA not started
		Survey	Title Deeds issued	No. of Title Deeds issued	3,500	0	(3,500)	Title deeds for Kathonzweni, Wote, Kikima, Muthingiini and Nunguni not started. Project at scoping level
		Survey	Allotment letters issued	No. of allotment letters issued	787	0	(787)	Projects not started
		Survey	Parcels of land acquired for public strategic development projects	No. of parcels of land acquired for public strategic development projects (land Banking)	4	0	(4)	Purchase for land in Mulala playground, Kyenzenzeni dispensary, and Kathonzweni in pipeline
	Urban Planning	Planning	Local Physical (LP) &Land Use Development Plan (LUDP) Prepared and approved	No. of LP&LUDP Prepared and approved	4	0	(4)	Plan for Kiundwani prepared and is at validation stage. Usalama, Manyanga and Makutano plans not started
		Planning	LP & LUDP implemented	No. of LP & LUDP implemented	2	0	(2)	Program not started
		Planning	Building developments processed and approved	No. of building developments processed and approved	200	0	(200)	Program not started
Mining Mapping & Development	Mining mapping and	Mining	Minerals mapped	No. of minerals mapped	3	0	(3)	Program not started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
	development							
Environment Management and Protection	Environmental protection and management	Environment	Farmland under restoration	Area (Ha)of land under restoration	200	0	(200)	
		Forestry	Tree seedlings grown	No. of tree seedlings grown	30,000	0	(30,000)	Tree growing will be done at the onset of the short rains.
		Climate change	Nature-based enterprises established for conservation and management of forests	No. of nature-based enterprises established for conservation and management of forests	12	3	(9)	Nature Based enterprises established in Kilisa, Kalawa and Kyakivandi
		Forestry	Community forest associations/organizations trained	No. of community forest associations/organizations trained	4	0	(4)	Program not implemented
		Environment	SEA, EIAs and Environmental Audits done	No. of SEA, EIAs and Environmental Audits done	18	1	(17)	Done under FLLoCA
		Environment	Environmental inspections carried out	No. of environmental inspections carried out	84	13	(71)	7 inspections done under FLLoCA and 6 under environment unit.
		Climate change	Climate resilient investments implemented	No. of climate resilient projects implemented	22	5	(17)	Athi- Mavindini, Thwake water distribution and livelihood restoration project, Ngandani water distribution and livelihood project, Kilisa Athi Tunguni water project and Thange Spring integrated water project implemented.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
		Environment	Sensitization forums on climate smart technologies held	No of sensitization forums on climate smart technologies held	22	5	(17)	Sensitization done in five wards on Climate Smart Agriculture including kitchen gardening, improved goat breeding and apiary management.
		Climate change	Forums held for climate change mainstreaming	No. of forums held for climate change mainstreaming,/environmental conservation/ forest management	5	1	(5)	Stakeholder sensitization on climate data which involved public interest organization, financial organization , and private sector done

4.13 Water, Sanitation and Irrigation

4.13.1 Financial Performance Summary

In the first quarter of FY 2026/27, the department reported cumulative expenditure of Kshs. 8,833,583 against a revised budget of Kshs. 894,942,822, translating to an absorption rate of one percent. Salaries and wages accounted for 81 percent of the expenditure, while operations and maintenance accounted for 19 percent. No development expenditure was recorded over the period. Compared with the same period in FY 2025/26 overall absorption therefore fell from three percent to one percent, as the total budget grew by 59 percent over the same period.

Table 70: Water, Sanitation and Irrigation Summary of Budget and Expenditures

Economic Classification	FY 2025/26 Budget Estimates (Kshs.)	Expenditure as at 30th September 2025 (Kshs.)	Absorption Rate (%)	FY 2026/27 Supplementary (1) Budget Estimates (Kshs.)	Expenditure as at 30th September 2026 (Kshs.)	Absorption Rate (%)
Personnel Emoluments	86,109,521	14,351,587	17	94,918,052	7,140,363	8
O&M	29,770,151	2,193,480	7	53,395,584	1,693,220	3
Recurrent	**115,879,673**	**16,545,067**	**14**	**148,313,636**	**8,833,583**	**6**
Development	447,962,318	-	0	746,629,186	-	0
Total	**563,841,990**	**16,545,067**	**3**	**894,942,822**	**8,833,583**	**1**

Water, Sanitation and Irrigation Expenditure by Economic classification

Recurrent expenditure recorded an absorption rate of six percent against a revised budget of Kshs. 114,129,673. The department did not incur any development expenditure in the first quarter of FY 2026/27. The total expenditure comprised 81 percent for salaries and wages and 19 percent for operations and maintenance.

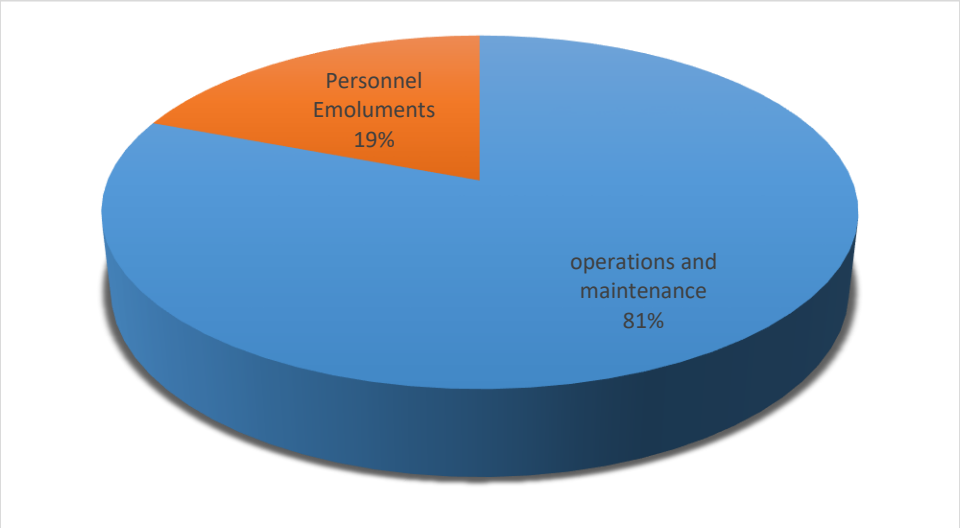


Figure 15:Expenditure Per Economic classification for Water, Sanitation and Irrigation

Expenditure by Programme and sub-Programme

All expenditure of Kshs. 8,833,583 was under the General Administration and Planning programme, which recorded a recurrent absorption rate of six percent.

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	General Administration & Planning	135,013,636	316,094,937	8,833,583	-	7	0
Water infrastructure Development	Water harvesting and storage	5,950,000	58,181,566	-	-	-	0
	Piped water supply infrastructure	3,350,000	220,680,106	-	-	-	0
	Ground water development	3,750,000	112,364,449	-	-	-	0
		148,063,636	**707,321,058**	**8,833,583**	**-**	**6**	0

Recurrent Expenditure Performance

The department recorded recurrent expenditure of Kshs. 8,833,583 against a recurrent budget of Kshs. 148,313,636, translating to an absorption rate of six percent. The highest expenditure was on salaries and wages at Kshs. 7,140,363, followed by daily subsistence allowance (Kshs. 595,320), Water Act governance and administration (Kshs. 394,000), induction of MBONWASCO board members (Kshs. 384,100), office and general supplies and services (Kshs. 270,000) and training expenses (Kshs. 49,800).

Table 71: Water, Sanitation and Irrigation Recurrent Expenditure Performance

S/No.	Vote line / Expenditure item	FY 2026/27 revised Budget Estimates (Kshs.)	Expenditure as at 30th September 2026 (Kshs.)	Absorption Rate (%)
1.	Salaries And Wages	94,918,052	7,140,363	8
2.	Daily Subsistence Allowance	2,700,000	595,320	22
3.	Water Act Governance & Administration	1,000,000	394,000	39
4.	Induction of MBONWASCO Board Members	1,643,200	384,100	23
5.	Office & General Supplies and Services	900,000	270,000	30
6.	Training Expenses	800,000	49,800	6
7.	Purchase of 15 ward Motor Cycles	3,200,000	-	0
8.	Water Trucking	500,000	-	0

S/No.	Vote line / Expenditure item	FY 2026/27 revised Budget Estimates (Kshs.)	Expenditure as at 30th September 2026 (Kshs.)	Absorption Rate (%)
9.	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	500,000	-	0
10.	Maintenance of Computers and ICT	200,000	-	0
11.	Maintenance of Office Furniture	50,000	-	0
12.	Maintenance of Civil Works	300,000	-	0
13.	Dam Construction Services/Maintenance of Earth moving equipment	500,000	-	0
14.	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	500,000	-	0
15.	Maintenance Motor Vehicles	1,500,000	-	0
16.	Purchase of motorbike	250,000	-	0
17.	Telephone, Telex, Facsimile and Mobile Phone Services	400,000	-	0
18.	Travel Costs	700,000	-	0
19.	Domestic Travel & Subs-Water Extension Services	700,000	-	0
20.	Refined Fuels & Lubricants	4,000,000	-	0
21.	Catering Services(Receptions, Accommodation, drinks)	1,000,000	-	0
22.	Board committees conferences, seminars and Makueni Rural Water Board(MARUWAB)	900,000	-	0
23.	Planning, budgeting and indicator tracking	400,000	-	0
24.	Support to WOWASCO	10,505,584	-	0
25.	MBONWASCO	10,256,800	-	0
26.	General office Supplies-stationery	500,000	-	0
27.	Supplies and accessories for Computers and printers	300,000	-	0
28.	Annual subscription fees	150,000	-	0
29.	Casuals and other contracted services	6,060,000	-	0
30.	Community outreach	1,500,000	-	0
31.	Conservation Fee to Kenya Forest Service(KFS)	600,000	-	0
32.	Makueni County Irrigation Development Unit(CIDU) policy Formulation	300,000	-	0
33.	Advertising, Awareness & Publicity Campaigns	130,000	-	0
34.	Laboratory Materials, Supplies & small equip	200,000	-	0
35.	Electricity	50,000	-	0
36.	Water and Sewerage	200,000	-	0
	Total recurrent	**148,313,636**	**8,833,583**	**6**

Source: County Treasury

Development Expenditure Performance

The department did not incur any expenditure on its development budget of Kshs. 746,629,186 in the first quarter. This was due to procurement delays, especially the adoption of the Electronic Government Procurement (e-GP) system by government directive.

Table 72: Water, Sanitation and Irrigation Development Expenditure and Projects Status.

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
1.	Emali/Mulala	Emali Chiefs Borehole	406,439	-	-	0	Complete
2.	Emali/Mulala	Rehabilitation of Kwa Nzele water sump tank -Rehabilitation of the sump tank and water distribution	4,204,740	-	-	0	Ongoing
3.	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls	73,974	-	-	0	Complete
4.	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	75,105	-	-	0	Complete
5.	Emali/Mulala	Matiku/Kwa Kasoda tanks	248,304	-	-	0	Complete
6.	Headquarters	Drilling and test pumping unit(DTU) - maintenance Rig	2,430,000	-	-	0	Ongoing
7.	Headquarters	Irrigation Development Programme	347,576	-	-	0	Complete
8.	Headquarters	Water Development Programme - Water Development Programme	1,098,494	-	-	0	Complete
9.	Headquarters	Feasibility for Distribution of Mzima Springs Water	1,578,538	-	-	0	Complete
10.	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.	4,168,529	-	-	0	Not started
11.	Ivingoni/Nzambani	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	28,408	-	-	0	Not started
12.	Ivingoni/Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	60,000	-	-	0	Complete
13.	Ivingoni/Nzambani	UTU distribution to Yumbuni Market (water kiosk)	221,007	-	-	0	Complete
14.	Ivingoni/Nzambani	Drilling of manyatta BH	338,800	-	-	0	Complete
15.	Ivingoni/Nzambani	Distribution of Mikuyuni BH	497,585	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
16.	Kako/Waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to Sofia Kithendu	77,403	-	-	0	Complete
17.	Kako/Waia	Miau earth dam - Rising main to kwa katheo and water distribution network to Nthangathini, Kitandi Ctti,Ngovu and Mba markets, 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	-	-	0	Complete
18.	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)	75,047	-	-	0	Complete
19.	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery	83,330	-	-	0	Complete
20.	Kasikeu	Mumela Borehole -Drilling, Equipping and Distribution	1,795,800	-	-	0	Ongoing
21.	Kasikeu	Mutanda Borehole -Drilling, Equipping and Distribution	1,840,800	-	-	0	Ongoing
22.	Kathonzweni	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.	37,725	-	-	0	Complete
23.	Kathonzweni	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre	56,540	-	-	0	Complete
24.	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	56,910	-	-	0	Complete
25.	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	94,640	-	-	0	Complete
26.	Kathonzweni	Maintainance and fuelling of Ward backhoe	99,263	-	-	0	Complete
27.	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	952,494	-	-	0	Complete
28.	Kathonzweni	Solarization and equipping of Kathamboni Borehole	2,231,000	-	-	0	Not started
29.	Kee	Kyamyatu earthdam-Desilting of Kyamyatu earth dam	342,000	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
30.	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	511,000	-	-	0	Complete
31.	Kee	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward	597,120	-	-	0	Complete
32.	Kee	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages	2,163,800	-	-	0	Complete
33.	Kee	Drilling and Equipping of Kwa Nzelu borehole -Drilling, Equipping and Distribution	2,653,784	-	-	0	Complete
34.	Kiimakiu/Kalanzoni	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3 masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation	100,000	-	-	0	Complete
35.	Kiimakiu/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405	-	-	0	Not started
36.	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	400,000	-	-	0	Complete
37.	Kiimakiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks (kiosks at Ndemiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	5,174,692	-	-	0	Complete
38.	Kikumbulyu North	Water connection from Utafiti to Kwa Masaku - Kibmawasco	1,478,562	-	-	0	Not started
39.	Kikumbulyu North	Construction of a masonry tank at Ndetani (225 cubic meter capacity) - KIBMAWASCO	2,943,704	-	-	0	Not started
40.	Kikumbulyu South	Purchase of 5000l water tanks to groups (climate change adaptation)	1,771,287	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
41.	Kikumbulyu South	KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani, solarization and extension of water pipeline from Kalungu to Ilingoni, Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni water tank pipeline	5,000,000	-	-	0	Not started
42.	Kikumini/Muvau	Construction of Thwake Sand Dam	3,992,900	-	-	0	Complete
43.	Kilungu	Drilling of Tusunini borehole	37,358	-	-	0	Complete
44.	Kilungu	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	47,606	-	-	0	Complete
45.	Kilungu	Nduu Water Project -Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa Ndeke rising main distribution line and return line.	1,040,177	-	-	0	Complete
46.	Kisau/Kiteta	Kinze Water project-Distribution	100,000	-	-	0	Complete
47.	Kithungo/Kitundu	Mutooni borehole water project-Equipping and distribution of water to Kithungo primary,secondary and market,Mutooni village and Munyuuka primary	84,046	-	-	0	Complete
48.	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	84,000	-	-	0	Complete
49.	Kitise/Kithuki	Kitise water project -Replacement 3 inch rising main pipeline from Katangini treatment works to Yikitise primary school. b) Construction of elevated steel tank at Yikitise primary school and ejecting to distribution lines c) NB: The funding is a top up to the current project funding.	100,000	-	-	0	Complete
50.	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.	1,933,240	-	-	0	Complete
51.	Makindu	Rehabilitation and extension of Katheani and Kwa Mbuli BH	20,024	-	-	0	Complete
52.	Makindu	Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	80,127	-	-	0	Complete
53.	Makindu	Excavation of Syengoni earth dam	1,150,464	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
54.	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	5,106,195	-	-	0	Complete
55.	Masongaleni	Maluini/Miangeni - Kwa kamii water project by KIMAWASCO	2,220,105	-	-	0	Not started
56.	Masongaleni	Kativani borehole -Rehabilitation, purification and Distribution	1,634,864	-	-	0	Complete
57.	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	42,770	-	-	0	Complete
58.	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	75,684	-	-	0	Complete
59.	Mavindini	Water improvement programme	609,727	-	-	0	Complete
60.	Mavindini	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	2,865,387	-	-	0	Complete
61.	Mbooni	Kikima Water Project -Rehabilitation of pipeline, servicing of pumps, desilting and improvement of water weir	1,941,610	-	-	0	Complete
62.	Mbooni	Kyambui Water Project -Construction of masonry tank at Misakwani and water distribution to Mutwii- Nguunguu- coffee factory - Mutea and Thaathaini	2,211,025	-	-	0	Complete
63.	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply phase 2 (rehabilitation of Syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa Kiinga genset)	16,106,329	-	-	0	Complete
64.	Mtito Andei	Mangelete water project -Establishment of water pipeline to Nzayo solarization and pumping, construction of masonry tanks and supply of water tanks platform	100,000	-	-	0	Complete
65.	Mtito Andei	kwa Martha Earthdam canal construction	400,000	-	-	0	Not started
66.	Mukaa	Drilling and distribution of Maiani Borehole	46,321	-	-	0	Complete
67.	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	451,579	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
68.	Kikumini/Muvau	Ndukuma Dam - Water distribution	100,000	-	-	0	Complete
69.	Kikumini/Muvau	Drilling, distribution of Nzueni borehole -Drilling, solarization and pumping unit, fencing of the solar structure, rehabilitation of existing structures raising line from Beach to Nzueni hill 1.5 km and return pipe and masonry tank 50m³. 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction	2,096,516	-	-	0	Complete
70.	Nguu/Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution - Sump, rehabilitation, solarization, equipping Distribution line to Kitende, Kwa Matungu and Mii Rehabilitation of Itulu line	444,583	-	-	0	Complete
71.	Nguu/Masumba	Kikuu - Kiangini Water Project	452,375	-	-	0	Complete
72.	Nguumo	Kyandulu Borehole - Pipeline extension to Kibarani -Kyusyani - Syiembeni villages	83,090	-	-	0	Complete
73.	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa Kaviti area to Ilatu area	100,000	-	-	0	Complete
74.	Nguumo	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	2,528,629	-	-	0	Complete
75.	Nzaui/Kilili/Kalamba	Kikwasuni borehole-repair(Manual pump)	208,367	-	-	0	Complete
76.	Nzaui/Kilili/Kalamba	Purchase of 5000L water tanks	440,689	-	-	0	Complete
77.	Nzaui/Kilili/Kalamba	Rehabilitation of Mbulutini and connection to Njau pipeline	470,966	-	-	0	Complete
78.	Nzaui/Kilili/Kalamba	Solarization of kwa mutavi borehole	2,100,000	-	-	0	Complete
79.	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea- Kyuasini - Matiliku Market	1,180,000	-	-	0	Complete
80.	Nzaui/Kilili/Kalamba	Kasooni Water Project -Distribution of the water	1,424,001	-	-	0	Complete
81.	Nzaui/Kilili/Kalamba	Kwa koki,isololo water project	1,233,512	-	-	0	Complete
82.	Nzaui/Kilili/Kalamba	Kwa Ndule Water Sum(New Project) -Construction of sump and distribution of water to Kasevini	1,700,000	-	-	0	40%
83.	Thange	Thange Sand Dam -Storage Tank and distribution	40,000	-	-	0	Complete
84.	Thange	Drilling and equipping Muthungue borehole	42,789	-	-	0	Complete
85.	Thange	Borehole Drilling -Borehole To Supply water to Ivoleni Area	138,800	-	-	0	Ongoing

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
86.	Thange	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	1,610,728	-	-	0	Complete
87.	Thange	Extension of Kimawasco system at Kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	-	-	0	Ongoing
88.	Tulimani	Kango Borehole distribution - Pipeline extension from Kango borehole to Kwa Mutisya market (pipeline, water kiosk and 10,000L tank on platform)	27,837	-	-	0	Complete
89.	Tulimani	Expansion of Kooi earthdam	1,722,900	-	-	0	Not started
90.	Tulimani	Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	3,774,498	-	-	0	Complete
91.	Ukia	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas	37,507	-	-	0	Complete
92.	Ukia	Rehabilitation of Kwa Kisela water Project -Rehabilitation, extension to Mukuyuni hospital and Market	47,030	-	-	0	Complete
93.	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	934,380	-	-	0	Complete
94.	Ukia	Kaumoni Borehole -Equipping, solarization and distribution	1,000,000	-	-	0	Complete
95.	Kako/Waia	Distribution of Miau earthdam water project, Distribution to Kwa katheo, Construction of masonry tank and extension to Mba, Nthangathini and Ngovu	3,680,099	-	-	0	Complete
96.	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	3,877,895	-	-	0	Complete
97.	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	65,799	-	-	0	Complete
98.	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	65,800	-	-	0	Complete
99.	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).	88,418	-	-	0	Complete
100.	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	593,104	-	-	0	Complete
101.	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points	1,120,847	-	-	0	Complete

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
102.	Kithungo/Kitundu	Conservation Fee to Kenya Forest Service(KFS)-Mulima Water Project	250,000	-	-	0	Complete
103.	Countywide	Athi-Tunguni Water Project - Floating platoon	765,945	-	-	0	Complete
104.	Countywide	Water project security systems	1,490,508	-	-	0	Complete
105.	Kikumini/Muvau	Operationalization of Kiosks and distribution of Ndukuma	5,720,190	-	-	0	Complete
106.	Countywide	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	130,795,862	-	-	0	Ongoing
107.	Emali/Mulala	Tutini water project-Electrification, rehabilitation,flushing,test pumping and water tank	2,000,000	-	-	0	Not started
108.	Emali/Mulala	Kwa Nzele-Emali town Water Supply Enhancement	3,000,000	-	-	0	Not started
109.	Emali/Mulala	Kwa Nzele water project-Distribution to Kwa Kotoe and Katune market centres	4,000,000	-	-	0	Not started
110.	Emali/Mulala	Kwa Kamba water project-Drilling and solarization	4,000,000	-	-	0	Not started
111.	Emali/Mulala	Kiuani borehole-Equipping with solar, water kiosk and distribution	4,000,000	-	-	0	Not started
112.	Emali/Mulala	Rehabilitation of Mulala borehole	500,000	-	-	0	Not started
113.	Emali/Mulala	Equipping of Emali Borehole	5,000,000	-	-	0	Not started
114.	Headquarters	Kenya Water and Sanitation and Hygiene (K-WASH)Programme - matching Grant	4,000,000	-	-	0	Not started
115.	Headquarters	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	9,000,000	-	-	0	Not started
116.	Headquarters	Water improvement - water tanks and Water Service providers (WSP) Support	3,000,000	-	-	0	Not started
117.	Ilima	Maintainance of water projects-Maintainance of water projects	1,000,000	-	-	0	Not started
118.	Ilima	Kwa Mwilu water project-solarization and distribution	1,500,000	-	-	0	Not started
119.	Ilima	Purchase of Water Tanks	6,500,000	-	-	0	Not started
120.	Ivingoni/Nzambani	Kalui water target-distribution of water	4,000,000	-	-	0	Not started
121.	Kako/Waia	Kwa Mutombi Water project rehabilitation	1,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
122.	Kako/Waia	Kathamba Borehole – Equipping and Distribution	1,200,000	-	-	0	Not started
123.	Kako/Waia	Waia Earth Dam rehabilitation and distribution	2,200,000	-	-	0	Not started
124.	Kako/Waia	Miau Water Project	4,000,000	-	-	0	Not started
125.	Kako/Waia	Ngomano/Uviluni Water Project Phase 1	4,500,000	-	-	0	Not started
126.	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	Not started
127.	Kalawa	Ngunini Borehole installation of new pump and motor	1,000,000	-	-	0	Not started
128.	Kalawa	Athi Kalawa water supply project rehabilitation	2,500,000	-	-	0	Not started
129.	Kalawa	Distribution of AKWASH water to Kavumbu through Mutanda	4,000,000	-	-	0	Not started
130.	Kasikeu	Lumu borehole-Water distribution from lumu borehole to kiou top dispensary and mitumani area	1,000,000	-	-	0	Not started
131.	Kasikeu	Kima borehole-Rehabilitation of the borehole	1,000,000	-	-	0	Not started
132.	Kasikeu	Mumela borehole-Drilling, Equiping, and water distribution	1,000,000	-	-	0	Not started
133.	Kasikeu	Mikuyu 2 water project-Installation of pumps, CCTV, repairing motor, water distribution	1,000,000	-	-	0	Not started
134.	Kasikeu	Kathikwani primary school borehole for repair and maintenance	1,000,000	-	-	0	Not started
135.	Kasikeu	Mbiini borehole-Water distribution to Mbiini market, kwa Ngoma To Yimbani	1,500,000	-	-	0	Not started
136.	Kathonzweni	Kathamboni borehole- additional funds-Additional funds for completion of the borehole equipping	500,000	-	-	0	Not started
137.	Kathonzweni	Fuel pending bills for Kathonzweni Backhoe for desilting water pans	2,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
138.	Kathonzweni	Maintenance and Fuelling of ward backhoe - to excavate individual water pans and desilt small communal earth dams (Mukolekya, Kithaayoni, Kosya, Kwa Ndivo, Mwaluko, Katothya, Kaiyani, Kiteei, Syethe, Kwa Kanunga, Kwa Matole, Kithamba Ngii, Kwa Maunda, Kwa Mwathi, Kwa Kamosu, Kwa Musyoka, Kwa Kakuti, Maana Atatu, Kwa Mukuva, Kwa Mwanza, Kwa Ngewa, And Kwa Tom Kithiini.)	3,000,000	-	-	0	Not started
139.	Kathonzweni	Miusi Ili borehole-Rehabilitation, solarization and distribution of Muisi Ili borehole to Katangi and Mbuvo market	4,000,000	-	-	0	Not started
140.	Kee	Fuel and maintenance of the ward wheel loader machine, operator and supervision facilitation. -Fuel and maintenance of the ward wheel loader, operator and supervision facilitation	3,000,000	-	-	0	Not started
141.	Kee	Purchase of 3 tonne wheel loader machine for the ward-Purchase and delivery of a 3 tonne wheel loader	12,000,000	-	-	0	Not started
142.	Kiimakiu/Kalanzoni	Kaangi borehole-Rehabilitation works	700,000	-	-	0	Not started
143.	Kiimakiu/Kalanzoni	Musengoni borehole-Drilling, Equiping and distribution	5,000,000	-	-	0	Not started
144.	Kiimakiu/Kalanzoni	Kyamuloi Borehole-Drilling, Equiping and distribution	5,000,000	-	-	0	Not started
145.	Kikumbulyu North	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	4,000,000	-	-	0	Not started
146.	Kikumbulyu North	Kasekeleni water connection and Ndetani-Ndovoini water connection-Kasekeleni water connection with 10,000L water tank, Ndetani -Ndovoini water connection with a 10,000L water tank at Kwa Nzinga	1,000,000	-	-	0	Not started
147.	Kikumbulyu North	water tanks at Soko Muyo and Kwa Kinyae-Constrution of 2 No. 100 Cubic Meter water tanks	4,000,000	-	-	0	Not started
148.	Kikumbulyu North	Purchase of 10,000L Water tanks - Kibmawasco	800,000	-	-	0	Not started
149.	Kikumbulyu South	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	1,500,000	-	-	0	Not started
150.	Kikumbulyu South	Kilui water project -Kiosks and water tanks to be placed at Kwa Ngete and Kwa Sunza and to be implemented through KIBMAWASCO	1,500,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
151.	Kikumbulyu South	Kilui water project-Water extension from Beria to Kirinyanga and from Siembeni to Ngolomoki	1,500,000	-	-	0	Not started
152.	Kikumbulyu South	Lower Ngandani Borehole- Installation of water pump	300,000	-	-	0	Not started
153.	Kilungu	Usi Uasa -Solarization, raising the weir wall and distribution to Kyanganda dispensary	2,500,000	-	-	0	Not started
154.	Kilungu	Ndiani water project-Construction of Substation and raising main	3,000,000	-	-	0	Not started
155.	Kisau/Kiteta	Rehabilitation of Kwa Matinga B/H-Motor replacement & B/H Flushing	500,000	-	-	0	Not started
156.	Kisau/Kiteta	Distribution of Kinze Earth dam water project - Return line distribution from no. 8 market to source-MBONIWASCO	2,000,000	-	-	0	Not started
157.	Kisau/Kiteta	Distribution of Songeni B/H water-Elevated steel tower tank distribution & return distribution	2,000,000	-	-	0	Not started
158.	Kisau/Kiteta	Equiping of Syumbe/Kanyenyoni B/H-Equipping with solar pumping system and point water kiosk	4,500,000	-	-	0	Not started
159.	Kisau/Kiteta	Ngoni Earthdam solarization & distribution-	5,650,000	-	-	0	Not started
160.	Kithungo/Kitundu	Mutooni water project-Distribution to Mutooni village and Kithungo market- (3Km)	2,000,000	-	-	0	Not started
161.	Kithungo/Kitundu	Mwenyeani water Project-Solarization and fencing	3,000,000	-	-	0	Not started
162.	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
163.	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	500,000	-	-	0	Not started
164.	Kitise/Kithuki	Water Extension - Supply of pipes, trenching and installation using community labour approach - Kivwauni Kya Ngangani to Iiani kwa Musango	900,000	-	-	0	Not started
165.	Kitise/Kithuki	Kwa Nzeki/Makovo earthdam-Reshaping of embankment and spill way (earthworks), 2 Check dams, expansion and a pit latrine	1,700,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
166.	Kitise/Kithuki	Kimundi/Kithuki water project-Rehabilitation of existing shallow well, install two solar panels and upgrading sunvertor, replace the rising main pipeline to kithuki market and servicing of pumping system	3,300,000	-	-	0	Not started
167.	Kitise/Kithuki	Kitise water project-Genset, control panel, changer unit, cables and accessories, genset pumping housing	3,500,000	-	-	0	Not started
168.	Kitise/Kithuki	Athi-Mwania Water project	141,580	-	-	0	Complete
169.	Kitise/Kithuki	Water Improvement – T-connection to Mbata Munathi and supply of 2 water tanks (10,000 litres and 5,000 litres)	200,000	-	-	0	Not started
170.	Makindu	Rehabilitation of Katheani Borehole-Borehole flashing, water quality analysis, camera inspection, test pumping, installation of water pump, solarization, fencing and distribution to existing water kiosk at Katheani market	1,600,000	-	-	0	Not started
171.	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	1,937,527	-	-	0	Not started
172.	Masongaleni	Kibwezi Borehole - Laying of a new pipeline and other infrastructure KIBMAWASCO	18,852,989	-	-	0	Not started
173.	Masongaleni	Kiange Water Project	1,968,452	-	-	0	Not started
174.	Mavindini	Desilting of Kanee water pan	1,000,000	-	-	0	Not started
175.	Mavindini	Kanthuni borehole water project – Distribution line from Kwa Muindi Wa Ngungi-Kwa Kinyanzui to Kwa Maria	3,000,000	-	-	0	Not started
176.	Mavindini	Kanyonga borehole water project - Pipeline extension from Kasayani to Methouvini	3,000,000	-	-	0	Not started
177.	Mavindini	Kitumbai borehole water Project – Equipping and Distribution of the borehole	3,774,100	-	-	0	Not started
178.	Mavindini	Extension of Ikoyo water project and construction of a water kiosk	600,000	-	-	0	Not started
179.	Mavindini	Athi Mavindini water project by WOWASCO	1,000,000	-	-	0	Not started
180.	Mavindini	Ndivuni borehole water project – Drilling	1,800,000	-	-	0	Not started
181.	Mavindini	Pipeline distribution from Kiimani borehole to Ilumani	2,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
182.	Mavindini	Nthunguni borehole water project – equipping	4,400,000	-	-	0	Not started
183.	Mbitini	Kathuma water project-Kwothuku water extension to Kathuma area	2,500,000	-	-	0	Not started
184.	Mbitini	Kithumani water project-Installation of submissive pump, Solarization and distribution to Kithumani market and Kithumani primary school	3,000,000	-	-	0	Not started
185.	Mbooni	Wathi water Project-Rehabilitation/replacement of broken pipes	500,000	-	-	0	Not started
186.	Mbooni	Kikima Water Project-Distribution of water to Ngaa, Ndunyu Nguu and Muumoni villages	2,000,000	-	-	0	Not started
187.	Mtito Andei	Ngomeni Water Project - Sump, Solarization and 2km Pipeline	1,500,000	-	-	0	Not started
188.	Mtito Andei	Kambu/Kiteng'ei Water Project extension to Nzoila primary/secondary, to Nzoila dispensary and rehabilitation of kawangware kiosk by KIBMAWASCO	2,000,000	-	-	0	Not started
189.	Mtito Andei	Mang'elete extension - construction of elevated tank, distribution to (Miangeni, Kathekani, Mtito Andei Level 4 Hospital, Nthunguni And Kyusyani	5,000,000	-	-	0	Not started
190.	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
191.	Mukaa	Ngolosi Sand dam-desilting, construction of sump tank,installation pumping system, construction of storage tank and distribution line	1,000,000	-	-	0	Not started
192.	Mukaa	Mukaa Boys BH-Equiping of the borehole and metered connection to Mukaa boys and distribution to Tuumini, Kamwelani,Kavita A&B, Kavila,Kavuti,Kitonguni villages. construction of main tank at Kwa Muthai	3,000,000	-	-	0	Not started
193.	Kikumini/Muvau	Kwa mwenga borehole - Rehabilitation of existing lines	2,000,000	-	-	0	Not started
194.	Kikumini/Muvau	Ivuto earth dam - Desilting of earth dam (using county machines)	2,000,000	-	-	0	Not started
195.	Kikumini/Muvau	Kwa muia earthdam - Construction of weir	3,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
196.	Kikumini/Muvau	Nzueni borehole - Replacement of pipes	4,000,000	-	-	0	Not started
197.	Kikumini/Muvau	Desilting of Kambi Mawe Earth Dam	3,000,000	-	-	0	Not started
198.	Nguu/Masumba	Rehabilitation of kwa Makusa BH	2,500,000	-	-	0	Not started
199.	Nguu/Masumba	Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki.-Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki.	3,000,000	-	-	0	Not started
200.	Nguu/Masumba	Kakili BH - Water extension	110,213	-	-	0	Not started
201.	Nguu/Masumba	Kakili Water Project-Extension of water to Kwa Titus and to Mwalili Primary School through Kwa Kimeu and Mutua	756,705	-	-	0	Not started
202.	Nguumo	Tunguni borehole water project-Equiping and distribution and elevated tower and storage tanks	4,000,000	-	-	0	Not started
203.	Nguumo	Water Improvement	1,000,000	-	-	0	Not started
204.	Nguumo	Kyandulu borehole -Distribution to Kibarani Kwalasalo, and Wii Ivia(1.7km)	1,000,000	-	-	0	Not started
205.	Nzaui/Kilili/Kalamba	Supply of FLOCCA water to Kalima	470,000	-	-	0	Not started
206.	Nzaui/Kilili/Kalamba	Solarization of kwa king'oo borehole	1,000,000	-	-	0	Not started
207.	Nzaui/Kilili/Kalamba	Kwa Kitoo borehole- solarisation	1,400,000	-	-	0	Not started
208.	Nzaui/Kilili/Kalamba	Kwa Nduli water sump-Solarization and distribution materials (Solarization- 1.5M and 500,000 for supply of pipes and distribution materials)	2,000,000	-	-	0	Not started
209.	Nzaui/Kilili/Kalamba	Yanthooko water project-Sump Construction and supply of distribution materials from Makutano to Kamwalani and kwa Mutavi.	3,000,000	-	-	0	Not started
210.	Nzaui/Kilili/Kalamba	supply of piping materials and distribution to several water projects in the ward among them,(Kaiani, Nthiiani, Makuli, Nzeeni kwa Maitha, Nduumoni, Isololo/Itulu, Kasooni,Kweleli and Kyangulutu water projects)-Water distribution	4,000,000	-	-	0	Not started
211.	Thange	Kwa Nzuna Earth dam-Desilting	2,000,000	-	-	0	Not started
212.	Thange	Metava Borehole-Drilling, Equipping and distribution	10,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
213.	Tulimani	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani	7,000,000	-	-	0	Not started
214.	Tulimani	Upper Ngwani Water Project- extension to Kwakanzala shopping centre	500,000	-	-	0	Not started
215.	Tulimani	Mulima Water Project-repair works of the distribution line	2,000,000	-	-	0	Not started
216.	Tulimani	Lower Ngwani Water Project-Desilting, protection gabions, distribution pipeline and construction of water kiosks	3,500,000	-	-	0	Not started
217.	Tulimani	Thwake Sand Dam-Distribution pipeline and construction of water kiosks	6,350,000	-	-	0	Not started
218.	Ukia	Ikangaani water project-Construction of 100m3 sump tank, water pump, connect to rising main, CCTV and security light at the power house and distribution to Kaseveni	2,000,000	-	-	0	Not started
219.	Ukia	Construction of 80M^3 sump tank at Mumbuni	1,500,000	-	-	0	Not started
220.	Wote/Nziu	Electricity bill payment Kaiti Kamunyii Water project	500,000	-	-	0	Not started
221.	Wote/Nziu	Kavingo borehole-Installation/replacement of pump set	500,000	-	-	0	Not started
222.	Wote/Nziu	Kituasi water project-Extension of the pipeline from Muambani Primary to Kwa Ndulu, distribution from Kwa Jimmy to Kyamusoi AIC water point	1,000,000	-	-	0	Not started
223.	Wote/Nziu	Pipeline extension; (i)from Kavila Iiuni (ii) From Kiembeni To Itandi-Pipeline extension	1,000,000	-	-	0	Not started
224.	Wote/Nziu	Kiti-Kyumu to Kivandini pipeline-Pipeline extension	2,000,000	-	-	0	Not started
225.	Wote/Nziu	Kwa Lili earth dam--survey and Dam excavation using County machinery.	2,500,000	-	-	0	Not started
226.	Wote/Nziu	Kaiti-Kamunyii water project-Installation of HDPE raising main	3,000,000	-	-	0	Not started
227.	Wote/Nziu	Ikomba water project-Spring development and distribution	3,000,000	-	-	0	Not started
228.	Wote/Nziu	Kituasi water project -Distribution of water to designated points as per community wishes	3,000,000	-	-	0	Not started
229.	Wote/Nziu	Kituasi Water project-Extension to Muambani kwa Ndulu	500,000	-	-	0	Not started
230.	Wote/Nziu	Kamunyolo Spill Way Protection Works	5,000,000	-	-	0	Not started

S/No.	Ward	Expenditure item / Project name	FY 2026/27 revised Budget Estimates (Kshs.)	Contract Amount (Kshs.)	Expenditure as at 30th Sept 2026 (Kshs.)	Absorption Rate (%)	Project status
231.	Countywide	K-WASH Programme FY 2025/2026	142,831,592	-	-	0	Not started
232.	Kako/Waia	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of Kisoi Munyao Health centre and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	75,047	-	-	0	Complete
		Total	**746,629,186**	**-**	**-**	**0**	

Source: County Treasury

4.13.2 Non-Financial Performance

The sector recorded notable achievements during the first quarter of FY2026/27 in water harvesting and storage, water distribution, access to piped water, and water governance. Two small dams were constructed/rehabilitated, including Kisowe Earth Dam implemented in partnership with NDMA and 1st phase of Londokwe dam implemented through collaborative efforts of the water department and the Climate Change Unit. Under the FLLoCA program, the county government constructed Ngaoni sand dam with a sump in Tulimani ward, and Muooni sump in Mbitini ward. A total of 20 kilometres of water pipelines were constructed, while ongoing water distribution interventions continued to expand access to water in rural and urban areas.

The three Water Service Providers including WOWASCO, KIBMAWASCO and MBOONIWASCO continued providing piped water services, with 11,150 urban households accessing piped water and 5,000 rural households gaining access through community water points and water kiosks. In addition, four markets were connected to reliable piped water through completed FLLoCA projects, and one water project was connected to solar power. The department also strengthened water governance and sustainability through capacity-building initiatives, with 30 community water scheme sustainability management committees trained in effective water management and sustainability. These achievements contributed to improving water access, strengthening community participation and promoting the sustainability of water investments across the county.

Table 73: Water, Sanitation and Irrigation Department of Water, Sanitation and Irrigation Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
Water harvesting and storage	Water harvesting and storage	Water	small dams of 50,000M^3 & < 500,000M^3 constructed/ desilted/ expanded/ rehabilitated	No. of small dams of 50,000M^3 & < 500,000M^3 constructed/ desilted/ expanded/ rehabilitated	7	2	(5)	Kisowe Earth dam done in partnership with NDMA and Londokwe earth dam under FLLoCA
		Water	Sand dams/ weirs constructed/rehabilitated	No. of sand dams/weirs constructed/rehabilitated	4	1	(3)	More sand dams will be completed within the financial year.
		Water	Sump tanks constructed/rehabilitated	No. of sump tanks constructed/rehabilitated	6	1	(5)	Implemented in Mbitini ward under the FLLoCA
		Water	Wheel-loader machine purchased for dam rehabilitation/construction	No. of wheel-loader machines purchases	1	0	(1)	Implementation of new projects had not started at the end of the quarter.
	Ground Water development	Water	Boreholes Drilled /rehabilitated/ Equipped	No. of Boreholes Drilled /rehabilitated/ Equipped	32	0	(32)	Implementation of new projects had not started at the end of the quarter.
	Piped water supply	Water	Water pipelines constructed with water points	Km. of water pipelines constructed with water points	280.5	20	(261)	Distribution of water by the water department and the FLLoCA program is ongoing.
		Water	Water tanks purchased and supplied to enhance water harvesting	No. of water tanks purchased and supplied to enhance water harvesting	12	0	(12)	Implementation had not started as at the end of the quarter.
		Water	Urban households with access to piped water	No. of urban households with access to piped water	11,600	11,750	150	Performance was achieved by WOWASCO KIBMAWASCO and MBOONIWASCO
		Water	New rural HH accessing water in community water	No. of New rural HH accessing water in community water Points /water kiosks constructed.	16,000	16,200	200	Water distribution infrastructure is ongoing for existing water projects, with additional connections to be

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
			Points /water kiosks constructed					established as more projects are implemented
		Water	New urban centres/Markets connected with reliable piped water	No. of new urban centres/Markets connected with reliable piped water	20	4	(16)	Three completed projects under the FLLoCA reached 4 markets.
		Water	New public institutions connected with piped water (schools, health centres)	No. of new public institutions connected with piped water (schools, health centres)	20	0	(20)	Projects implemented within the quarter did not reach public institutions. Ongoing projects have deliberately targeted schools and dispensaries.
		Water	Water projects connected with solar	No. of water projects connected with solar	11	1	(10)	All planned projects that require power have a solar components.
	Urban and Rural Water Governance	Water	Water Service Providers meeting over 70Per cent compliance	No. of Water Service Providers meeting over 70 Per cent compliance as set out in the regulators' guidelines.	3	3	-	WOWASCO and KIBMAWASCO are 100% compliant while MBOONIWASCO was at 70%
		Water	Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	130	30	(100)	Training done by devolution in collaboration the water department

Source: County Treasury

4.14 County Public Service Board

4.14.1 Financial Performance Summary

In the first quarter of FY 2026/27, the total expenditure was Kshs. 10,539,314, which translated to an absorption rate of 16 percent against an allocation of Kshs. 64,906,251. Personnel emoluments accounted for 60 percent and operations and Maintainance accounted for 40 percent of the total expenditure as shown in the figure 16 below.

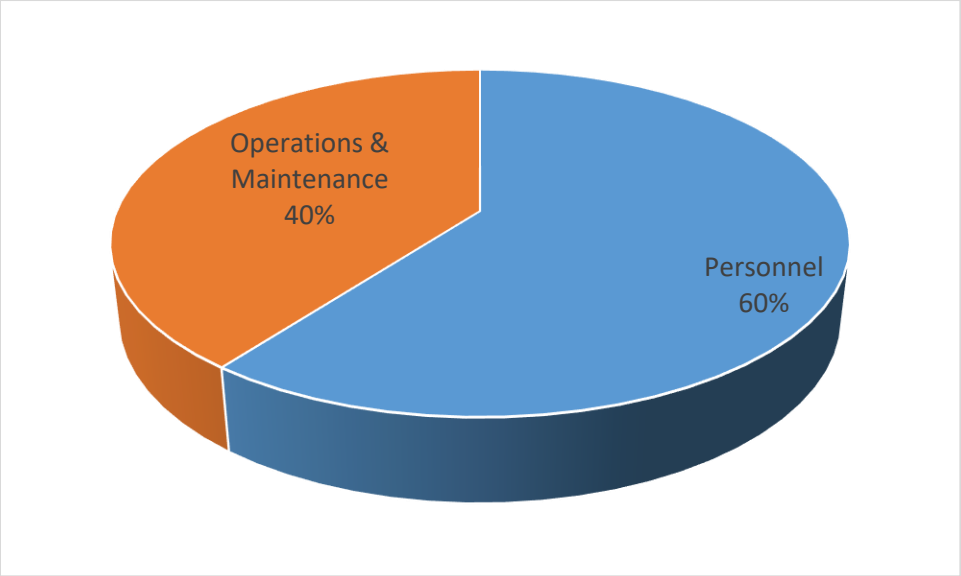


Figure 16:MCPSB Expenditure by Economic Classification

A comparison of the expenditures with the FY 2025/26 shows an overall increase in absorption rate from 10 percent to 16 percent. Personnel emoluments accounted for Kshs. 6,360,408, representing a 15 percent absorption while operations and maintenance accounted for Kshs. 4,178,906, representing an 18 percent absorption. In the same period of FY 2025/26, expenditure was Kshs. 7,644,363 (10 percent), all of which was on personnel emoluments. Table 74 below presents comparative absorption rates for the two years.

Table 74:MCPSB Budget Summary and Expenditure

Expenditure item	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate(%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September 2026	Absorption Rate(%)
Operations	18,643,008	0	0	19,031,255	3,532,020	19
Maintenance	9,242,000	0	0	3,600,000	646,886	18
Sub Total	**27,885,008**	**0**	**0**	**22631255**	**4,178,906**	**18**
Personnel	45,866,176	7,644,363	17	42,274,996	6,360,408	15
Total Recurrent	**73,751,184**	**7,644,363**	**10**	**64,906,251**	**10,539,314**	16
Development	-	-	-			
Total Budget	**73,751,184**	**7,644,363**	**10**	**64,906,251**	**10,539,314**	**16**

Expenditure by Pprogramme and Sub programme

During the first quarter of FY 2026/27, expenditure of Kshs. 10,539,314 was fully 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 75: MCPSB Expenditure by Programme and Sub programme

Programme/ Sub Programme	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Programme 1:Public Service Human Resource Management and Development			
SP1. 1 Public Service Human Resource Management and Development	64,906,251	10,539,314	16
Total Expenditure of Vote	**64,906,251**	**10,539,314**	16

Recurrent expenditure

The board recurrent expenditure was Kshs 10,539,314 against a revised budget of Kshs. 64,906,251 translating to 16 percent absorption rate. Salaries and wages had the highest expenditure of Kshs. 6,360,468 translating to a 15 percent absorption rate as illustrated in table 76 below

Table 76: MCPSB Recurrent expenditure

No.	Expenditure Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th, September 2026	Absorption rate(%)
1.	Salaries And Wages	42,274,996	6,360,408	15
2.	Daily Subsistence Allowance- Secretariat Staff	1,000,000	922,600	92
3.	Refined Fuels & Lubricants	2,557,900	819,104	32
4.	Boards, Committees, Conferences and Seminars	1,200,000	444,300	37
5.	Training Expenses- Secretariat	1,000,000	398,986	40
6.	Recruitment and selection	1,00,000	364,500	36
7.	Travel Costs	900,000	248,010	28
8.	HR management software	400,000	177,600	44
9.	Training Expenses-Board	1,500,000	150,800	10
10.	Contracted Guards & Cleaning services	1,100,000	134,369	12
11.	Activities of the Board Report	300,000	133,500	45
12.	Office & General Supplies others	700,000	100,000	14
13.	Daily Subsistence Allowance-Board members	1,400,000	86,000	6
14.	Human resource reforms-	100,000	67,100	67
15.	Contracted Professional Services-	150,000	62,000	41
16.	Contracted Technical Services	100,000	40,038	40
17.	Electricity	100,000	30,000	30
18.	Water and Sewerage	200,000		0
19.	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	-	0
20.	Internet Connections	650,000	-	0
21.	Courier & Postal Services	20,000	-	0
22.	Publishing & Printing Services	350,000	-	0
23.	Subscription to Newspapers, Magazines and Periodicals	50,000	-	0
24.	Advertising, Awareness ,Communication & Publicity Campaigns;	360,000	-	0
25.	Payment of Rent	1,600,000	-	0
26.	Catering Services(Receptions, Accommodation, drinks)	1,000,000	-	0
27.	General office Supplies-stationery	576,555	-	0
28.	Supplies and accessories for Computers	600,000	-	0
29.	Sanitary and Cleaning Materials	200,000	-	0
30.	Membership fees	400,000	-	0
31.	Financial Reporting	166,800	-	0
32.	National values and principles promotion and reporting	700,000	-	0

No.	Expenditure Item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th, September 2026	Absorption rate(%)
33.	Maintenance Expenses-Motor Vehicles/Generator	1,200,000	-	0
34.	Maintenance of Office Furniture	100,000	-	0
35.	Maintenance of Buildings	100,000	-	0
36.	Purchase of office equipment	200,000	-	0

4.14.2 Non-Financial Performance

During the first quarter of FY 2026/27, the Board recorded notable achievements in improving service delivery, strengthening human resource management, and enhancing staff performance. Customer satisfaction reached 70 percent, exceeding the 65 percent target, driven by digitized complaints handling and staff promotions that enhanced motivation and responsiveness. The Board maintained an average turnaround time of one minute for key processes and requests and achieved 100 percent against a target of 90 percent for public servants meeting at least 70 percent of their performance appraisal targets, supported by the automation of performance appraisal and evaluation processes. Additionally, the Board recruited and inducted 70 staff and Board members and conducted six sub-county sensitization forums on human resource reforms. A sensitization forum was also conducted for newly recruited staff on national values and principles, promoting professionalism, accountability, and ethical conduct in public service.

The Board continued implementing business process re-engineering and records digitization, achieving 50 percent and 25 percent respectively, while the public service productivity index stood at 70 percent against a target of 75 percent. Citizen satisfaction with their most recent experience of public services reached 65 percent, while positions filled internally stood at 61 percent. Further efforts were ongoing to enhance service quality, strengthen internal career progression, and improve staff productivity.

Table 77: MCPSB Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
Public Service Human Resource Management and Development	Public Service Management and Development	County Public service board	Customer satisfaction surveys	% level of satisfaction with public board service delivery/ customer satisfaction	65	70	5	Attributed to the digitization of processes for handling issues and complaints,
			Efficient service delivery	Average turnaround time for key processes and requests (Mins)	1	1	-	
				%. of business processes fully re-engineered	70	50	(20)	Program is ongoing
				Public service productivity index %	75	70	(5)	Efforts are ongoing to enhance public service productivity through strengthened performance management and staff appraisal.
				% of the population satisfied with their last experience of public services	70	65	(5)	There is continued efforts to enhance service quality, accessibility and responsiveness to citizens' needs
				% of Digitized Records	60	25	(35)	Digitization is in progress.
			Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	90	100	10	Performance appraisals and evaluation automated
				Percentage of Performance Evaluations Completed on time	100	-	(100)	To be done in quarter four
				No of sensitization forums on Human resource reforms held	4	6	2	Sub county Human resource forums held
				No of sensitization forums and reports on National values and principles held	4	1	(3)	Newly recruited staff sensitized

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as at 30th September, 2026	Variance	
				No of staff and board members recruited and inducted	50	70	-	Recruitment and induction activities are ongoing,
				Percentage of positions filled Internally	70	61	(9)	There are efforts to strengthen internal career progression and promotion processes to enhance service delivery.
				No. of Capacity assessment and rationalization report prepared and implemented	1	-	(1)	ongoing
				Performance Rewards and Sanctions Implemented	1	-	(1)	Framework done

4.15 Wote Mmunicipality

4.15.1 Financial Performance Summary

The total expenditure for the first three months of the FY 2026/27 was Kshs. 13,824,298 against a budget of Kshs. 193,033,444 which translated to an absorption rate of 7 percent. The expenditure comprised entirely Operations and Maintenance (O&M), which accounted for 100 percent of the expenditure. No expenditure was recorded under Personnel Emoluments or Development.

Analysis of budget absorption indicates that the municipality recorded an absorption rate of 7 percent in the first quarter of FY 2026/27, compared to 6 percent recorded in the corresponding period of FY 2025/26. The table below shows the municipality expenditures per economic classification.

Table 78 : Wote Municipality Summary of Budget and Expenditure

Economic Classification	FY 2025/26 Budget Estimates	Expenditures As At Sept 30th, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At Sept 30th, 2026	Absorption Rate (%)
Personnel	3,790,553	3,000,000	79	23,319,218	-	0
O&M	63,003,223	5,656,243	9	63,813,743	13,824,298	22
Recurrent	66,793,777	8,656,243	13	87,132,961	13,824,298	16
Development	89,833,771	-	0	105,900,483	-	0
Total	**156,627,548**	**8,656,243**	**6**	**193,033,444**	**13,824,298**	**7**

Expenditure by Programme and Sub-programme

The total expenditure for the municipality was incurred under the general Administration & support services programme as indicated in table 79 below;

Table 79; Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	General Administration & support services.	87,132,961	105,900,483	13,824,298	-	16	0
Total		**87,132,961**	**105,900,483**	**13,824,298**	**-**	**16**	**0**

Recurrent Expenditure

The municipality's recurrent expenditure was Kshs. 13,824,298 against a budget of Kshs. 87,132,921, translating to 16 percent absorption rate. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs. 8,018,640.

Table 79: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
1	Promotion regulation and provision of refuse collection and solid waste management services	26,400,000	8,018,640	30
2	Utilities-Electricity	10,000,000	3,025,000	30
3	Office operations	1,600,000	559,227	35
4	Daily Subsistence Allowance	1,000,000	461,900	46
5	Board and Committee sitting allowances	2,500,000	459,576	18
6	Fuels, Oils & Lubricants	2,000,000	400,000	20
7	Municipal Quarterly Citizen Fora costs	800,000	199,040	25
8	Wote Green Public park operation and maintenance:	2,400,000	148,500	6
9	Revenue Collection	1,800,000	135,000	8
10	Community Outreach and stakeholder engagements	600,000	120,000	20
11	Enforcement Services	1,100,000	90,000	8
12	Repair and maintenance of sanitation facilities and infrastructure	1,000,000	70,000	7
13	Communication-Telephone	50,000	25,000	50
14	Communication-Courier & Postal Services	50,000	25,000	50
15	Subscription to Newspapers	50,000	25,000	50
16	Advertising & Publicity	50,000	25,000	50
17	Maintenance Expenses - Motor Vehicle	1,200,000	23,400	2
18	Office & General Supplies-stationery	263,743	14,016	5
19	Budget implementation and M&E	200,000	-	0
20	Salaries And Wages	23,319,218	-	0
21	Domestic Travel Costs	400,000	-	0
22	Asset management operations-County Assets valuation	100,000	-	0
23	Hospitality-Catering Services Accommodation, Gifts & Drinks	500,000	-	0
24	Other Operating Expenses - Implementation committees	100,000	-	0
25	Market governance - market committee	200,000	-	0
26	Planning, budgeting and indicator tracking	200,000	-	0
27	office & General Supplies-Computer Accessories	200,000	-	0
28	Membership fees	100,000	-	0
29	Annual subscription for Municipal ERP	250,000	-	0
30	Other Operating expenses-Financial Reporting	300,000	-	0
31	Environmental administration, coordination and governance	400,000	-	0
32	EIAs	200,000	-	0
33	Office guards & cleaning services	3,000,000	-	0
34	Publishing & printing Services	200,000	-	0
35	Office Rent	3,300,000	-	0
36	Maintenance of Plant machinery and equipment	500,000	-	0
37	Training Expenses	100,000	-	0
38	Utilities-Water and Sewerage	700,000	-	0

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
	Total	**87,132,961**	**13,824,298**	**16**

Development Expenditure

The municipality had zero expenditure on development during the first quarter of FY 2026/27. This was against a budget of Kshs. 105,900,483, which represented zero percent absorption rate.

Table 80: Wote Municipality Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	60,364,953	-	0	Ongoing
2		Opening and unclogging of drainage systems	700,000	-	0	Ongoing
3		Development of IDEP 2026-31 - KUSP (UDG Grant)	10,000,000	-	0	Not Started
4		Installation of 10 solar floodlights(Kathonzweni , Mbuvo, Makutano, Mutulani, W. Ngosini, Mbama, Kiniu, Kyemole, Muiu, Wote-Kathuma) - KUSP (UDG Grant)	8,500,000	-	0	Not Started
5		Construction of a public toilet(Kitonyoni, Mithumoni) - KUSP (UDG Grant)	1,600,000	-	0	Not Started
6		Construction of bodaboda shed (Kavumbu, Kilili)	1,000,000	-	0	Not Started
7		Skip bins (Kaumoni, Mbuvo, Kako ,and Watuka)	2,100,000	-	0	Not Started
8		Murraming, grading, opening of roads (Wote estates, Kyambalasi, Kalamba & Kathonzweni)	4,500,000	-	0	Not Started
9		Implementation Physical Planning (Kilili)	1,000,000	-	0	Not Started
10		Construction of 4 door toilet at Kivandini Market	1,000,000	-	0	Not Started
11	Ukia	Road Grading (machine hire)	2,000,000	-	0	Not Started
12	Ukia	Road structures (Culverts – Kwa Kiteetu Kisyungii and Kikongooni), Spot murraming and metre drain - Kalima, Gabion – Ukia Ndivuni & Mukuyuni Kwa Kingóo	1,500,000	-	0	Not Started
13	Ukia	Kyamunyaliti 15metres long high mast with 4pieces of 400 watts floodlights	700,000	-	0	Not Started

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
14	Ukia	Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal	51,759	-	0	Complete
15		Rehabilitation and maintenance of Grid powered streetlights and floodlights	2,983,771	-	0	Not Started
16		Rehabilitation and maintenance solar powered streetlights and floodlights	2,900,000	-	0	Not Started
17		Repair and maintenance of the 27-solar powered World Bank floodlights	5,000,000	-	0	Not Started
	Total		**105,900,483**	**-**	**0**	

4.15.2 Non-Financial Performance

During the first quarter of FY 2026/27, Wote Municipality undertook the opening and unclogging of drainage system to improve storm water flow and enhance preparedness for the forthcoming short rains, thereby reducing the risk of flooding and waterlogging. In addition, cabro-paving project along the road section from Cooperative Bank to Kasarani was launched, with construction works ongoing. The project aims to provide adequate parking space, enhance the town's aesthetics, improve traffic management, and increase revenue collection.

Table 81: Wote Municipality Key Performance Indicators

Programme	Sub-Programme	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
				Target(s)	Actual Performance as at 30th September, 2026	Variance	
Urban Development	Wote Municipality	Municipal Integrated Development Plan (IDEP) 2026-31 developed	Municipal Integrated Development Plan	1	0	(1)	
		Parking spaces cabro paved	Sq. metres of parking spaces cabro paved	5,000	0	(5,000)	Project ongoing
		Bodaboda sheds constructed	No. of bodaboda sheds constructed	2	0	(2)	Projects at scoping stage
		Skip bins purchased and supplied to markets	No. of skip bins purchased and supplied	4	0	(4)	Projects at scoping stage
		Roads opened, graded and gravelled	KMs of roads opened, graded and gravelled	5	0	(5)	Projects at scoping stage
		Public sanitation facility constructed	No. of public sanitation facilities constructed	3	0	(3)	Projects at scoping stage
		Solar high mast floodlights installed	No. of solar high mast floodlights installed	10	0	(10)	Projects at scoping stage
		Solar powered streetlights and floodlights rehabilitated and maintained	No. of solar floodlights rehabilitated and maintained	35	0	(35)	Projects at scoping stage
		Grid powered streetlights and floodlights rehabilitated and maintained	No. of grid and solar powered streetlights rehabilitated and maintained	680	0	(680)	Projects at scoping stage
		Physical plans implemented	No. of physical plans implemented	1	0	(1)	

4.16 Emali-Sultan Hamud Municipality

4.16.1 Financial Performance Summary

The total expenditure for the first three months of the FY 2026/27 was zero Kshs. against a budget of Kshs. 163,039,298 which translated to an absorption rate of zero percent**.** The table shows the departmental expenditures per economic classification.

Table 82: Emali Municipality Summary of Budget and Expenditure

Analysis of budget absorption indicates that the municipality recorded an absorption rate of zero percent in the first quarter of FY 2026/27. The table below shows the municipality expenditures per economic classification.

Economic Classification	FY 2025/26 Budget Estimates	Expenditures As At Sept 30th, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At Sept 30th, 2026	Absorption Rate (%)
Personnel	12,610,000	-	0	23,556,236	-	0
Operations & Maintenance	29,928,960	-	0	28,413,834	-	0
Recurrent	42,538,960	-	0	51,970,070	-	0
Development	58,533,771	-	0	111,069,228	-	0
Total	**101,072,731**	**-**	**0**	**163,039,298**	**-**	**0**

Table 83:Emali Municipality Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	General Administration & support services.	51,970,070	111,069,228	-	-	0	0
Total		**51,970,070**	**111,069,228**	**-**	**-**	**0**	**0**

Recurrent Expenditure

The municipality's recurrent expenditure was zero against a budget of Kshs. 51,970,070 translating to zero percent absorption rate.

Table 84: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
1	Salaries And Wages	23,556,236	-	0
2	Communication-Telephone	150,000	-	0
3	Communication-Internet Connection	480,000	-	0
4	Domestic Travel Costs	300,000	-	0
5	Daily Subsistence Allowance	1,000,000	-	0
6	Fuels, Oils & Lubricants	1,300,000	-	0
7	Hospitality-Catering Services Accommodation, Gifts & Drinks	509,472	-	0
8	Board and Committee sitting allowances	2,200,000	-	0
9	Planning, budgeting and indicator tracking	200,000	-	0
10	Office & General Supplies-stationery	100,000	-	0
11	office & General Supplies-Computer Accessories	100,000	-	0
12	Membership fees	100,000	-	0
13	Enforcement services	1,400,000	-	0
14	Community Outreach	300,000	-	0
15	Municipal Quarterly Citizen Fora	250,000	-	0
16	Other Operating expenses-Financial Reporting and Management	200,000	-	0
17	Office operating expenses	750,000	-	0
18	Climate Action/ greening	100,000	-	0
19	Promotion regulation and provision of refuse collection and solid waste management services	13,000,000	-	0
20	Advertising & Publicity	150,000	-	0
21	Publishing & printing Services	124,362	-	0
22	Office Rent	1,000,000	-	0
23	Maintenance of Office Equipment	100,000	-	0
24	Maintenance Expenses - Motor Vehicle	900,000	-	0
25	Training Expenses	400,000	-	0
26	Utilities-Electricity	3,200,000	-	0
27	Utilities-Water and Sewerage	100,000	-	0
	Total	**51,970,070**	**-**	**0**

Development Expenditure

The municipality had zero expenditure on development during the first quarter of FY 2026/27. This was against a budget of Kshs. 111,069,228, which represented zero percent absorption rate.

Table 85:Emali-Sultan Hamud Municipality Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1	All Wards	Preparation of Municipal Spatial Plan	280,228	-	0	Ongoing
2	All	Protective gear and tools	2,000,000	-	0	Not started
3		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG) for FY 2025/26	72,046,385	-	0	Ongoing
4		Youth empowerment - Sports and Talent Development - KUSP (UDG Grant)	2,000,000	-	0	Not started
5	All	Roads improvement program within the municipality - KUSP (UDG Grant)	9,283,771	-	0	Not started
6	All	Street lighting- solar floodlights - KUSP (UDG Grant)	5,800,000	-	0	Not started
7	Emali/Mulala	Purchase of land for extension of existing site for recreational use in Emali Township - KUSP (UDG Grant)	3,000,000	-	0	Not started
8		Sultan Hamud floodlight	3,000,000	-	0	Complete
9		Fencing and roofing of Water tanks in Emali Business Center	202,200	-	0	Complete
10		Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	667,200	-	0	Complete
11	Emali/Mulala	Installation of CCTV surveillance at critical points in Emali Town	1,500,000	-	0	Not started
12	NZAUI/KILILI/KALAMBA, Kasikeu& Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kwa Ndava Market	1,324,308	-	0	Complete
13	Nzaui/Kilili/Kalamba	Floodlights at Ndovea Market	600,000	-	0	Not started
14	All	Bodaboda sheds	1,800,000	-	0	Not started
15	Mbitini	Mutyambua Public toilet	600,000	-	0	Not started
16	Nzaui/Kilili/Kalamba	Construction of toilet at Ndovea Market	600,000	-	0	Not started
17	Mbitini	Kavuthu market shed	1,500,000	-	0	Not started
18	Nzaui/Kilili/Kalamba	Matiliku stock yard shed	1,000,000	-	0	Not started
19	Nguu/Masumba	Murraming of Makasa - Emali road	1,300,000	-	0	Not started
20	Nzaui/Kilili/Kalamba	Purchase of skip bin for Matiliku	500,000	-	0	Not started
21	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	500,000	-	0	Not started

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
22		Rehabilitation of Emali recreation park	500,000	-	0	Complete
23	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	465,136	-	0	Complete
24	Nzaui/Kilili/Kalamba	Repair of market street lights at Matiliku town	600,000	-	0	Not started
		Total	**111,069,228**	**-**	**0**	

4.16.2 Non-Financial Performance

During the first quarter of FY 2026/27, Emali-Sultan Hamud Municipality opened and unclogged 4.4Km of drainage system to improve storm water flow and enhance preparedness for the forthcoming short rains, thereby reducing the risk of flooding and waterlogging. Commenced cabro paving of Emali town, with an aim to provide adequate parking space, enhance the town's aesthetics, improve traffic management, and increase revenue collection. Sustained market cleaning services across 28 markets by engaging 131 casuals to support waste collection and maintain cleanliness within the municipality. In addition, the municipality finalized installation of 30m floodlight in Sultan Hamud town and construction of Kwa Ndava public toilet pending projects.

Table 86: Emali Municipality Key Performance Indicators

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
Urban Development	Emali Sultan Hamud Municipality	Emali Sultan Hamud Municipality	Floodlights installed	No. of floodlights installed	1	0	(1)	Projects at the scoping stage
		Emali Sultan Hamud Municipality	Parking spaces cabro paved	Sq. metres of parking spaces cabro paved	2,440	0	(2,440)	Project ongoing
		Emali Sultan Hamud Municipality	Streetlights repaired	No. of streetlights repaired	7	0	(7)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Bodaboda sheds constructed	No. of bodaboda sheds constructed	3	0	(3)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Public toilets constructed	No. of public toilets constructed	2	0	(2)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Skip bins supplied	No. of skip bins supplied	1	0	(1)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Towns installed with CCTV surveillance	No. of towns/markets installed with CCTV surveillance	1	0	(1)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Stock yard rehabilitated/developed	No. of stockyards rehabilitated/developed	1	0	(1)	Projects at scoping stage
		Emali Sultan Hamud Municipality	Market sheds constructed	No. of market sheds constructed	1	0	(1)	Projects at scoping stage

4.17 Mbooni- Kee Municipality

4.17.1 Financial Performance Summary

The total expenditure for the first three months of the FY 2026/27 was Kshs. 148,353 against a budget of Kshs. 28,145,594 which translated to an absorption rate of 1 percent. The expenditure comprised entirely Operations and Maintenance (O&M), which accounted for 100 percent of the expenditure. No expenditure was recorded under Personnel Emoluments or Development.

Mbooni-Kee Municipality Expenditure by Economic Classification

Analysis of budget absorption indicates that the municipality recorded an absorption rate of 1 percent in the first quarter of FY 2026/27. The table below shows the municipality expenditures per economic classification.

Table 87: Mbooni-Kee Municipality Summary of budget and expenditure

Economic Classification	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At Sept 30th, 2026	Absorption Rate (%)
Personnel	2,835,594	-	0
O&M	9,810,000	148,353	2
Recurrent	12,645,594	148,353	1
Development	15,500,000	-	0
Total	**28,145,594**	**148,353**	**1**

Expenditure by Programme and Sub-programme

The total expenditure for the municipality was incurred under the general Administration & support services programme as indicated in table 89 below

Table 88: Mbooni –Kee Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 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.	12,645,594	15,500,000	148,353	-	1	0
Total		**12,645,594**	**15,500,000**	**148,353**	**-**	**1**	**0**

Recurrent Expenditure

The municipality's recurrent expenditure was Kshs. 148,353 against a budget of Kshs. 12,645,594, translating to one percent absorption rate. Financial reporting had the highest expenditure of Kshs. 98,200.

Table 89: Mbooni Kee Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
1	Financial Reporting	200,000	98,200	49
2	Hospitality-Catering Services Accommodation, Gifts & Drinks	350,000	50,000	14
3	Office operating expenses	500,000	153	0
4	Salaries And Wages	2,835,594	-	0
5	Communication-Telephone	100,000	-	0
6	Communication-Internet Connection	60,000	-	0
7	Domestic Travel Costs	500,000	-	0
8	Daily Subsistence Allowance	1,200,000	-	0
9	Fuels, Oils & Lubricants	800,000	-	0
10	Board and Committee sitting allowances	3,000,000	-	0
11	Planning, budgeting and indicator tracking	200,000	-	0
12	Office & General Supplies-stationery	200,000	-	0
13	Office & General Supplies-Sanitary	50,000	-	0
14	Membership fees	50,000	-	0
15	Community Outreach	200,000	-	0
16	Municipal Quarterly Citizen Fora costs	300,000	-	0
17	Publishing & printing Services	150,000	-	0
18	Advertising & Publicity	200,000	-	0
19	Office Rent	500,000	-	0
20	Maintenance of Office Equipment	100,000	-	0
21	Maintenance Expenses - Motor Vehicle	500,000	-	0
22	Training Expenses	500,000	-	0
23	Utilities-Electricity	50,000	-	0
24	Utilities-Water and Sewerage	100,000	-	0
	Total	**12,645,594**	**148,353**	**1**

Development Expenditure

The municipality had zero expenditure on development during the first quarter of FY 2026/27. This was against a budget of Kshs. 15,500,000, which represented zero percent absorption rate.

Table 90: Mbooni Kee Municipality Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1	HQ	Municipal Integrated Development Plan (IDeP)	9,000,000	-	0	Not Started
2	Tulimani	Planning of Kalawani market	1,250,000	-	0	Not Started
3	Kithungo/Kitundu	Planning of Kitundu Market	1,000,000	-	0	Not Started
4	Mbooni	Construction and maintenance of pathways in Kikima market	1,000,000	-	0	Not Started
5	Kisau/Kiteta	Floodlight at Kivani market	750,000	-	0	Not Started
6	Kee	Construction of Kivani public toilet	1,000,000	-	0	Not Started
7	Kalawa	Floodlight at Kalawa market	750,000	-	0	Not Started
8	Kako Waia	Floodlight at Kyang'ondu market	750,000	-	0	Not Started
	Total		**15,500,000**	**-**	**0**	

4.17.2 Non-Financial Performance

During the first quarter of FY 2026/27, Mbooni-Kee Municipality planned to undertake various urban development projects, including the construction of bodaboda sheds, construction and maintenance of 1 km of pathways in Kikima Market, planning of one market, installation of three solar floodlights, and construction of one public toilet. However, all the planned projects were still at the preparatory stage, pending completion of scoping activities.

Table 91: Mbooni Kee Municipality non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
					Target(s)	Actual Performance as of September 30, 2026	Variance	
Urban Development	Mbooni Kee Municipality	Mbooni Kee Municipality	bodaboda sheds constructed	Municipal Integrated Development Plan (IDeP)	1	0	(1)	Projects at the scoping stage
			Pathways constructed and maintained	KMs of Pathways in Kikima market constructed and maintained	1	0	(1)	
			Markets planned	No. of markets planned	1	0	(1)	
			Solar floodlights installed	No. of floodlights installed	3	0	(3)	
			Public toilets constructed	No. of public toilets constructed	1	0	(1)	

14.17 Makueni County Sand Conservation and Utilization Authority

14.17.2Financial Performance Summary

The total expenditure for the first three months of the FY 2025/26 was Kshs. 12,400,879 against a budget of Kshs. 94,099,223 which translated to an absorption rate of 13 percent. The expenditure constituted of operations and maintenance 55 percent, personnel emoluments 42 percent, and development 3 percent, the figure below shows the departmental expenditures per economic classification;

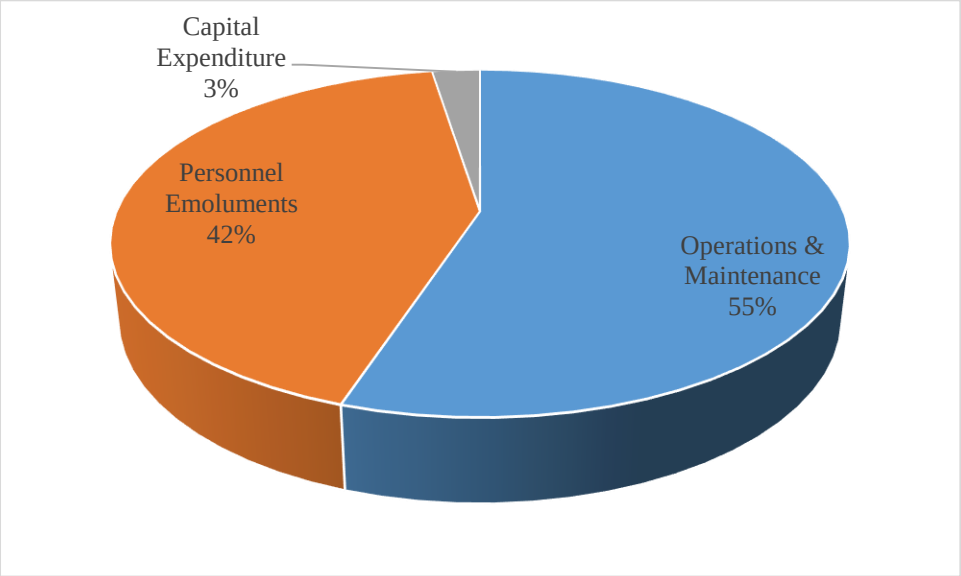


Table 92:Sand Authority Expenditure by Economic Classification

Analysis of budget absorption indicates that Makueni County Sand Conservation and Utilization Authority recorded an absorption rate of 13 percent in the first quarter of FY 2026/27, compared to 12 percent recorded in the corresponding period of FY 2025/26. The table below shows the authority's expenditures per economic classification.

Economic Classification	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At Sept 30th, 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures As At Sept 30th, 2026	Absorption Rate (%)
Personnel	26,609,596	4,198,443	16	33,630,736	5,257,563	16
O&M	42,439,000	7,034,537	17	43,453,964	6,833,256	16
Recurrent	69,048,596	11,232,981	16	77,084,700	12,090,819	16
Development	25,000,000	-	0	17,014,523	310,060	2
Total	**94,048,596**	**11,232,981**	**12**	**94,099,223**	**12,400,879**	**13**

Expenditure by Programme and Sub-programme

The total expenditure for the municipality was incurred under the general Administration & support services programme as indicated in table 94 below

Table 93: Sand Authority Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	General Administration & support services.	77,084,700	17,014,523	12,090,819	310,060	16	2
Total		**77,084,700**	**17,014,523**	**12,090,819**	**310,060**	**16**	**2**

Recurrent Expenditure

Makueni Sand Conservation & Utilization Authority recurrent expenditure was Kshs. 12,090,819 against a budget of Kshs. 77,084,700, translating to 16 percent absorption rate. Salaries and wages had the highest expenditure of Kshs. 5,257,563.

Table 94: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
1	Salaries And Wages	33,630,736	5,257,563	16
2	Board Committee Expenses	4,000,000	2,243,344	56
3	Strengthening sand resources governance and sustainable utilization	3,000,000	987,700	33
4	Enforcement	4,453,964	443,680	10
5	Financial reporting-Annual & Quarterly reports	800,000	439,500	55
6	Governance training-Capacity building	2,500,000	429,800	17
7	Refined Fuels & Lubricants	3,000,000	410,000	14
8	Daily Subsistence Allowance	2,000,000	349,900	17
9	Travel Costs	511,000	285,500	56
10	Maintenance Motor Vehicles	1,200,000	259,190	22
11	Audit fees	232,000	232,000	100
12	Planning, budgeting & indicator tracking	400,000	162,800	41
13	Communication, Supplies and Services	450,000	132,316	29
14	Publishing & printing Services	300,000	109,590	37
15	Research & Internship	500,000	90,000	18
16	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	88,000	15
17	Security services	600,000	59,369	10
18	Bank Service Commission & Charges	210,000	56,738	27
19	Office & General Supplies and Services	600,000	40,000	7
20	Purchase of uniforms & clothing	120,000	8,525	7
21	Water and Sewerage	300,000	5,304	2
22	Catering Services(Receptions, Accommodation, drinks)	1,500,000	-	0

No.	Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 30th September 2026	Absorption Rate (%)
23	Partnership and linkages	500,000	-	0
24	Advertising, Awareness & Publicity Campaigns	200,000	-	0
25	Payment of Rents and Rates - Sand Authority Head Office	870,000	-	0
26	Maintenance of Office Furniture	200,000	-	0
27	Maintenance of Buildings	100,000	-	0
28	Training Expenses	600,000	-	0
29	Knowledge Management	300,000	-	0
30	Webhosting maintenance	47,000	-	0
31	Courier & Postal Services	10,000	-	0
32	Medical Insurance	7,000,000	-	0
33	Insurance-motor vehicles	500,000	-	0
34	Insurance-WIBA	700,000	-	0
35	General office Supplies-stationery	200,000	-	0
36	Supplies and accessories for Computers and printers	500,000	-	0
37	Financial management & Reporting - ERP	1,470,000	-	0
38	Annual subscription fees	80,000	-	0
39	Legal fees	300,000	-	0
40	Review and Enactment of Makueni County Sand Management Bill, 2025	2,500,000	-	0
41	Electricity	100,000	-	0
	Total	**77,084,700**	**12,090,819**	**16**

Development Expenditure

Makueni Sand Conservation & Utilization Authority had Kshs. 310,060 expenditures on development during the first quarter of FY 2025/26. This was against a budget of Kshs. 17,014,523, which represented two percent absorption rate.

Table 95: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Contract Sum	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1		Sand Conservation Programmes	3,000,000		250,000	8	Ongoing
2		Sand management committee meetings in the 6 sub counties/meeting held quarterly	3,000,000		60,060	2	Ongoing
3		Ring-fence accrued revenue program for commercial sites-Marwa earthdam catchment restoration through 2 kilometre terracing, grass reseeding and tree planting	1,000,000		-	0	Not started
4	Waia/Kako	Sand Dams conservation	1,000,000		-	0	Not started
5	Kako/Waia	Environmental sand conservation	656,695		-	0	Not started
6	Kee	Water improvement program Support construction of Sand dams	500,000		-	0	Not started

No.	Ward	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Contract Sum	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
7	Mukaa	Environmental sand conservation	612,268		-	0	Not started
8		Repair of Kiboko sand dam- Below the bridge	1,000,000		-	0	Not started
9	Mukaa	Construction of sand dam at Munakye river	845,560		-	0	Not started
10	Kitise/Kithuki	Kwa Muthembwa Sand dam	1,000,000		-	0	Not started
11	Kitise/Kithuki	Kwa Muthembwa - Gabion	400,000		-	0	Not started
12	Kitise/Kithuki	Ngunguuni Kwa Mutuku Gulley - Gabion	1,000,000		-	0	Not started
13	Kiimakiu/Kalanzoni	Rehabilitation and catchment conservation of Iswii earthdam	3,000,000		-	0	Not started
	Total		**17,014,523**		**310,060**	**2**	

4.17.3 Non-Financial Performance

During the first quarter of FY 2026/27, Makueni County Sand Utilization Authority held six sand committee meetings to support coordination and oversight of sand resource management. Preparatory activities for environmental conservation projects progressed, with scoping underway for the planned construction/rehabilitation of sand dams and restoration of earth dam catchment areas.

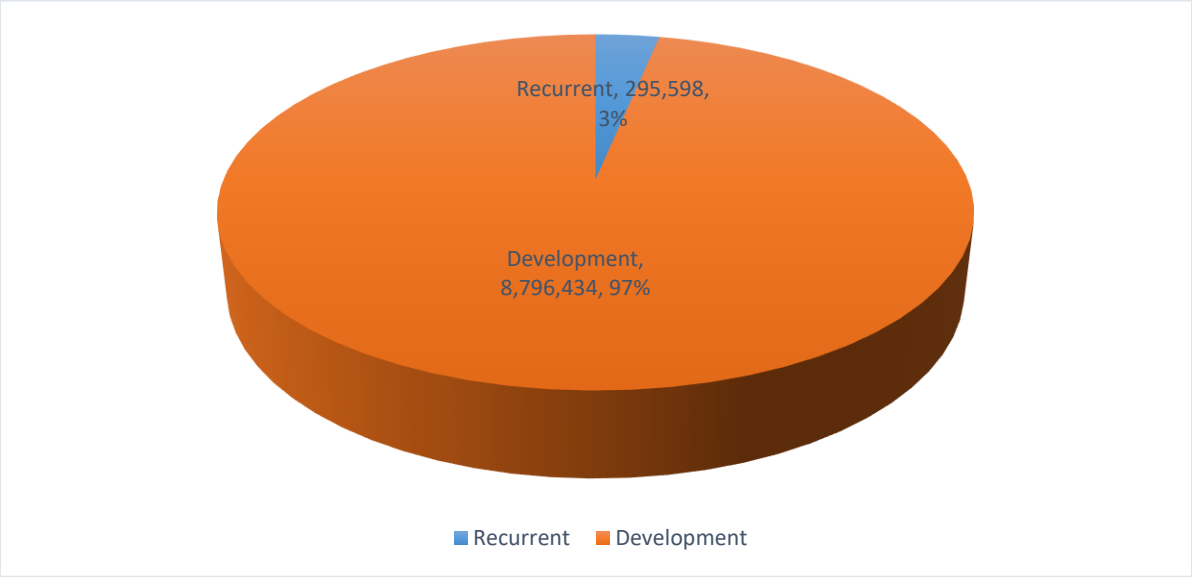
Table 96: Makueni Sand Authority Non-Financial Performance

Programme	Sub-Programme	Key Output	Key Performance Indicator	First Three Months of FY 2026/27			Remarks
				Target(s)	Actual Performance as at 30th September, 2026	Variance	
Environment Management and Protection	Environment Management and Protection	Sand dams constructed/rehabilitated	No. of sand dams constructed/rehabilitated	1	0	(1)	Project at scoping stage
		Soil and water conservation measures implemented.	No. of earth dams with catchment areas restored	1	0	(1)	Projects at scoping stage
			No. of sites installed with gabions	2	0	(2)	Projects at scoping stage /Site assessments and BQs done
		Sub county sand committee meetings held	No. of sub county sand committee meetings held	24	6	(18)	It's an Ongoing program

14.18 Makueni Fruit Development and Marketing Authority

14.18.2Financial Performance Summary

The Authority incurred an expenditure of KShs. 9,092,033 against an allocation of KShs. 146,080,027, reflecting an overall absorption rate of 6 percent. Development expenditure accounted for the largest share, totalling KShs. 8,796,434, which represents a 97 percent absorption rate. In contrast, recurrent expenditure stood at KShs. 295,598, equivalent to a 3 percent absorption rate.



Expenditure by Economic Classification

Table 97: MFDMA Summary of Budget and Expenditure

Economic Classification	FY 2025/26 Budget Estimates	Expenditures as at Sept 30th , 2025	Absorption Rate (%)	FY 2026/27 Supplementary Budget(1) Estimates	Expenditures as at sept 30th , 2026	Absorption Rate (%)
Salaries	17,432,207	0	0	18,303,817.00	0	0
O&M	19,568,228	2,913,309	15	19,547,528.00	295,598	2
Recurrent	**37,000,435**	**2,913,309**	**8**	**37,851,345.00**	**295,598**	**1**
Development	52,063,174	96,000	0.2	108,228,682.00	8,796,434	8
Total	**89,063,609**	**3,009,309**	3	**146,080,027.00**	**9,092,033**	**6**

Source: County Treasury 2026

Table 98:MFDMA Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2026/27 Supplementary Budget (1) Estimates		Actual Expenditure as at Sept 30th 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration	General Administration	37,851,345	108,228,68	295,598.48	8,796,434	1	8
Total		**37,851,345**	**108,228,682**	**295,598.48**	**8,796,434**	**1**	**8**

Recurrent expenditure

During the period under review, the Authority spends Kshs. 127,935 on the payment of casuals which was the highest expenditure with an absorption rate of seven percent.

Table 99: MFDMA Recurrent expenditure

Expenditure item	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Absorption Rate (%)
Payment of casuals	1,800,000	127,935	7
Board /Governance allowances	2,500,000	77,200	3
Daily Subsistence Allowance	1,200,000	74,100	6
Hygiene and toiletry consumables	200,000	16,363	8
Salaries And Wages	18,303,817	-	0
Utilities-Electricity	800,000	-	0
Utilities-Water and Sewerage	150,000	-	0
Communication-Telephone	240,000	-	0
Communication-Internet Connection	300,000	-	0
Communication- sales and Marketing Campaign	1,003,000	-	0
Domestic Travel Costs	300,000	-	0
Advertising & Publicity	1,000,000	-	0
Training Expenses and exposure visits	500,000	-	0
Hospitality-Catering Services Accommodation, Gifts & Drinks	850,000	-	0
Office & General Supplies-stationery	300,000	-	0
Office & General Supplies-Sanitary	300,000	-	0
Personal Protective Equipment	280,000	-	0
Lab chemicals and reagents	200,000	-	0
Fuels, Oils & Lubricants	800,000	-	0
Office expenses	200,000	-	0
Licenses and certification	272,000	-	0
Rent of depots / stores	360,000	-	0
Promotion and Incentives	1,000,000	-	0
Planning, Budget and Indicator Tracking	300,000	-	0
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	-	0
Maintenance Expenses- Motor Vehicles	1,000,000	-	0
Maintenance of Plant, Machinery and Equipment	3,362,528	-	0
Website Maintenance/Social media	150,000	-	0

During the first quarter, the Authority spend Kshs. 8,796,434 on development.

Table 100:MFDMA Development Expenditure

S/No.	Expenditure item/ Project name	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th Sept 2026	Absorption Rate (%)	Project status
1	Purchase of mangoes	20,000,000	-	0	Not started
2	Puree production	19,842,107	150,572	1	Ongoing
3	Ready to drink juice(RTD) production	18,015,586	5,923,027	33	Ongoing
4	Purified drinking water production	5,826,249	1,688,775	29	Ongoing
5	Blow Moulding Machine	6,000,000	-	0	Not started
6	Rebranding	2,636,808	670,800	25	Ongoing
7	Bottle Store Flooring	174,772	-	0	Not started
8	Rehabilitation of a finished Goods store	1,000,000	-	0	Not started
9	Quality Management Certifications	4,298,160	363,260	8	Ongoing
10	Agricultural products marketing - 1 million per ward	30,000,000	-	0	Not started
11	Energy Audit	435,000	-	0	Not started
	Total	**108,228,682**	**8,796,434**	**8**	

4.17.4 Non-Financial Performance

The Authority did not process any quantity of puree, as mango harvesting commenced toward the tail end of the second quarter.

Table 101:MFDMA Development Expenditure

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2026/2027		
					Target	Achievements as at 30th Sept 2026	Variance
Agribusiness and information management	Fruit processing	MCFDMA	Mangoes processed into Puree and RTD juice	Quantity of puree produced(drums)	4500	0	(4500)
				Quantity of RTD juice produced in MT	60	0	60
				Revenue Generated	100,980,000	5,314,112	(95,665,888)

5.0 EMERGING ISSUES, CHALLENGES AND RECOMMENDATION

This chapter presents the emerging issues, challenges encountered, and recommendations arising from the implementation of County programmes and projects during the First Quarter of the Financial Year 2026/2027.

5.1 Emerging Issues and Trends

1. The transition to Electronic Government Procurement (e-GP) emerged as a key issue, requiring departments to transition to and comply with the new electronic procurement system. The transition highlighted the need for staff capacity-building, technical support and timely adjustment of procurement processes to facilitate compliance and effective implementation.
2. Transition from the SHA Provider Portal to SHA HMIS: Required health facilities to adapt their systems and processes to the new integrated digital platform. The transition highlighted the need for technical support, staff training and effective system integration to ensure efficient claims processing, accurate health information management and continuity of healthcare services.

5.2 Challenges

1. Delays in procurement due to the e-GP system: Challenges associated with the implementation and operationalization of the electronic Government Procurement (e-GP) system delayed procurement processes, affecting the timely acquisition of goods, works, and services.
2. Logistical support challenges: Limited availability of vehicles and other logistical resources constrained field activities, including data collection, site assessments, project monitoring, and preliminary surveys required for the preparation of designs and bills of quantities.
3. Human resource and operational capacity gaps: Despite ongoing staff recruitment and promotions, the County continued to experience staffing shortages, particularly in technical and operational departments, affecting the timely implementation of planned activities, project execution, and service delivery. The situation was compounded by inadequate tools and equipment, which constrained staff efficiency and productivity.
4. Staff strikes in the Health Department: Industrial action by health sector employees disrupted the delivery of essential health services across county health facilities, affecting access to healthcare and delaying the implementation of planned departmental activities during the reporting period
5. SHA payment delays and reimbursement pressure: SHA has not remitted all the claims to level 2 and 3 facilities since February and the new dispensing-linked reimbursement formula adds compliance pressure on facilities which are unable to keep medicines in stock.

5.3 Recommendations

1. Expedite procurement processes: Ensure the timely initiation and completion of procurement processes to facilitate the acquisition of goods, works, and services, thereby accelerating the implementation of planned activities and development projects.
2. Enhance resource mobilization: Strengthen own-source revenue collection and establish strategic partnerships with development partners and other stakeholders to mobilize additional resources, bridge budgetary gaps, and support the implementation of planned programs and projects.
3. Enhancing logistical support: Improve the allocation of vehicles and other logistical resources based on departmental operational needs, establish coordinated transport schedules, and strengthen maintenance of the existing vehicle fleet to facilitate field visits, data collection, project supervision, and timely implementation of planned activities.
4. Strengthening human resource capacity: Prioritize recruitment and deployment of staff in understaffed technical and operational departments, conduct regular staff establishment and skills-gap analysis, and optimize the distribution and utilization of existing personnel to improve implementation of planned activities and service delivery.
5. Strengthen labour relations and ensuring continuity of service delivery: Strengthen engagement between the County Government, employees and their unions to address grievances promptly and ensure timely responses to emerging labour disputes and industrial action to minimize service disruptions and maintain continuity of essential public services across all departments.
6. Safeguard SHA Revenue: Establish a dedicated claims management unit to ensure timely submission, tracking, reconciliation, and weekly escalation of pending claims; strengthen dispensing practices to minimize reimbursement losses; and accelerate the Makueni UHC and SHA registration drive to expand coverage and maximize revenue collection.