

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY



FINANCIAL YEAR 2025/26

REVISED PROGRAMME-BASED BUDGET (2) ESTIMATES

MARCH, 2026

Executive Summary

The preparation of the FY 2025/26 supplementary budget (2) Estimates was guided by the provisions of Sections 135 and 136 of the Public Finance Management Act (PFMA) 2012 and Regulation 39 of the PFMA Regulations (County Governments) 2015. The FY 2025/26 Supplementary Budget (2) Estimates was necessitated by the approval of the County Governments Conditional Allocation Act (CGCAA) 2025, which was assented to with amendments on grants and loans. Several grants approved in the FY 2025/26 Supplementary Budget (1) Estimates were revised, affecting the resource envelope negatively. The key considerations of FY 2025/26 Supplementary budget (2) estimates were changes in conditional allocations and grants and proposed budget variations.

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

1. Increase access to potable water through last-mile connectivity (*Kunyaiikya kiw'u nduani na misyini*) for domestic and agricultural use.
2. Agricultural transformation to attain food security and improve livelihoods through enhanced value chain development (*Mbesa sya muimi muvukoni*).
3. Universal Healthcare - Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Improve land security of tenure through succession programs and the development of urban infrastructure.
5. Automate government services, procedures, and innovation.
6. Mobilize resources by enhancing automation of revenue collection, expanding revenue streams, and establishing strategic partnerships
7. Youth Empowerment and Sports Development - Investing in sports, technical training, and entrepreneurship to equip youth with skills and opportunities that drive economic growth and ensure self-reliance.
8. Decentralization of Services - Strengthening local service units to enhance accessibility, governance, and public participation at the grassroots level.

Expenditure and Cost Management

The total supplementary budget (2) estimates for the FY2025/26 is Kshs. 12,862,921,624 comprising of Kshs 11,837,810,651 (92 percent) allocation to the County Executive and Kshs 1,025,110,613 (8 percent) allocation to the County Assembly. The County budget accounts for **Kshs. 8,298,861,600** (64 percent) recurrent and **Kshs. 4,564,059,665** (36 percent) development expenditure. The total recurrent comprises of Kshs 5,528,787,598 (43 percent) and Kshs 2,770,074,002 (21 percent) for personnel and Operations & Maintenance respectively.

Revenue

The county government targets to mobilize Kshs KShs 12,862,921.264 to finance programmes and projects in the FY 2025/26 supplementary budget (2) estimates. Out of this amount, 8,976,335,654 (70 percent) will be the equitable share, Kshs 1,667,556,464 Own Source

Revenue (13percent), Kshs 1,335,430,128 Conditional Allocation-other loans & grants (10 percent) and Kshs 883,599,018 from FY 2024/25 Cash balances (7 percent). The revenue outlook for the FY 2025/26 Supplementary Budget (2) Estimates is KShs 12,862,921,264 a 2 percent decrease (KShs 243,149,042) from FY 2025/26 Supplementary Budget (1) Estimates of KShs 13,106,070,306.



MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

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

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1.0 BUDGET SUMMARY FY 2025/26

1.1 FY 2025/26 Supplementary Budget (2) Estimates and Reasons for Revised Estimates

The preparation of the FY 2025/26 supplementary budget (2) Estimates is guided by the provisions of Sections 135 and 136 of the Public Finance Management Act (PFMA) 2012 and Regulation 39 of the PFMA Regulations (County Governments) 2015. The FY 2025/26 Supplementary Budget (2) Estimates has been necessitated by the approval of the County Governments Conditional Allocation Act (CGCAA) 2025, which was assented to with amendments on grants and loans. Several grants approved in the FY 2025/26 Supplementary Budget (1) Estimates were revised, affecting the resource envelope negatively.

The key considerations of FY 2025/26 Supplementary budget (2) estimates were changes in conditional allocations and grants as per approved CGCAA, 2025, and proposed supplementary variations to cater for the budget changes for both recurrent and development. The key amendments to the CGCAA, 2025 were the removal of the Roads Maintenance Levy Fund (RMLF) allocation of Kshs. 517,382,206. The county government had budgeted for the entire allocation of RMLF, which was inclusive of FY 2024/25 cash balances amounting to Kshs. 146,891,738. The Second Kenya Devolution Support Program (KDSP) II -Institutional Grant-Level 1 allocation was also revised by Kshs. 2,090,500 from Kshs 75,000,000 to Kshs 72,909,500 while the County received a new grant of K-WASH of Kshs 160,000,000.

1.2 FY 2025/26 Resource Basket in Million Shillings

The projected revenue outlook for FY 2025/26 Supplementary Budget (2) Estimates will decrease by Kshs. 243,149,042 from Kshs. 13,106,070,306 to Kshs. 12,862,921,264 upon the consideration of changes in conditional loans and grants. The county government aims to mobilize a total of Kshs **12,862,921,264** to finance her programmes and projects in the FY 2025/26. Out of this amount, 8,976,335,654 (70 percent) will be from the equitable share, **Kshs 1,667,556,464** Own Source Revenue (13percent), **Kshs 1,335,430,128** Conditional Allocation-other loans & grants (10 percent) and **Kshs 883,599,018** from FY 2024/25 Reallocation Budget (7 percent). The revenue outlook for the FY 2025/26 Supplementary Budget (2) Estimates is **KShs 12,862,921,264, a two (2) percent decrease (KShs 243,149,042)** from FY 2025/26 Supplementary Budget (1) Estimates of **KShs 13,106,070,306** as shown below;

Table 1: FY 2025/26 Supplementary Budget (2) Estimates Resource Basket

Revenue	FY 2025/26 Supplementary 1 Revenues	Variance	FY 2025/26 Supplementary (2) Budget Estimates	Ratio (%)
Equitable share from the National Government	8,976,335,654	-	8,976,335,654	70
Conditional Allocation - other loans & grants	1,546,174,731	(210,744,603)	1,335,430,128	10
Own Source Revenue - Other Sources	1,667,556,464	-	1,667,556,464	13
FY 2024/25 Reallocation Budget	916,003,457	(32,404,439)	883,599,018	7

Total	13,106,070,306	(243,149,042)	12,862,921,264	100
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1.3 Total Revenues Own Source

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

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

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

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
1	Advertisement and Wall Branding Fees	13,800,222	20,000,000	13,299,478	20,922,470	27,603,873	31,411,990	33,296,709	34,961,545
2	Agricultural Cess Fees	13,777,120	18,000,000	16,489,285	18,000,000	19,532,146	28,317,987	30,017,067	31,517,920
3	Building Materials Cess Fees	2,639,920	3,000,000	4,123,200	3,000,000	3,585,000	4,706,554	4,988,948	5,238,395
4	Community Information Centres Fees	268,890	1,000,000	555,900	1,000,000	474,130	1,573,222	1,667,615	1,750,996
5	Conservancy Fees	4,620,900	6,000,000	5,207,800	6,000,000	4,972,800	8,102,091	8,588,216	9,017,627
6	Cooperative Audit Services Fees	245,740	300,000	197,990	300,000	184,790	498,187	528,078	554,482
7	Development Approvals Fees (All Lands Development Fees)	15,350,680	45,000,000	19,325,041	48,000,000	18,718,675	65,550,897	69,483,951	72,958,148
8	Fines and Penalties Fees	1,008,621	1,000,000	1,928,388	1,000,000	1,823,166	1,573,222	1,667,615	1,750,996
9	Fire Certificate Fees	829,500	1,000,000	2,286,850	1,400,000	3,548,660	1,573,222	1,667,615	1,750,996
10	Hire Of County Facilities / Equipment /Gym	520,000	1,000,000	536,600	1,000,000	1,566,650	1,573,222	1,667,615	1,750,996

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
	Fees								
11	Liquor License Fees	46,830,100	70,000,000	45,208,580	70,000,000	45,422,940	96,818,675	102,627,795	107,759,185
12	Market Entrance Fees	21,947,089	45,000,000	28,690,760	45,000,000	27,662,427	65,550,897	69,483,951	72,958,148
13	Motor Vehicle/Cycle Reg Fees	2,250,949	3,000,000	3,763,503	3,500,000	3,077,500	4,706,554	4,988,948	5,238,395
14	Parking Fees	23,747,047	43,000,000	33,763,080	44,000,000	36,108,110	67,530,534	71,582,366	75,161,484
15	Plot Rates/Rent Fees and Other Dues	22,222,548	170,000,000	22,010,416	196,855,153	22,502,764	131,691,752	139,593,257	146,572,920
16	Renewal Fees (Kiosks)	4,437,950	7,000,000	5,997,500	7,000,000	5,773,500	10,986,330	11,645,510	12,227,786
17	Single Business Permits /Application Fees	122,089,290	200,000,000	136,776,600	200,000,000	125,867,620	230,739,157	244,583,506	256,812,682
18	Stall Rent Fees	3,211,025	7,700,000	7,010,350	8,700,000	7,374,400	12,087,585	12,812,841	13,453,483
19	Stock Market Fees	6,903,168	11,000,000	8,772,825	11,000,000	9,118,552	17,279,216	18,315,969	19,231,768
20	Stock Movement Fees	3,073,555	7,000,000	4,698,305	7,000,000	4,596,420	10,986,330	11,645,510	12,227,786
21	Veterinary Health Fees	8,087,243	13,000,000	7,659,978	17,500,000	11,598,947	22,942,814	24,319,383	25,535,352
22	Water and Environment Fees-Consent, NEMA, Mining, Penalties	1,835,530	3,000,000	1,091,055	3,500,000	1,021,600	4,706,554	4,988,948	5,238,395
23	Weights and Measures Fees	1,116,075	2,000,000	1,390,380	2,500,000	1,092,095	3,133,333	3,321,333	3,487,399
24	Tetheka interest revenue						18,742,114	19,866,641	20,859,973
25	Other Revenues(Insurance Compensation, and Salary Refund)	18,005,145	-	12,287,045	-	15,399,347	-	-	-
26	Agriculture-Agricultural Training Conference Fees	666,050	3,000,000	831,840	3,000,000	4,776,820	4,706,554	4,988,948	5,238,395
27	Agriculture-	340,250	2,000,000	1,660,034	2,000,000	566,100	3,133,333	3,321,333	3,487,399

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
	Mechanization Fees								
28	Public Health Services Fees	17,874,150	33,000,000	38,555,882	36,000,000	35,998,165	51,824,539	54,934,011	57,680,712
29	Makueni Fruit Processing Plant Fees	51,207,000	100,000,000	35,932,588	100,000,000	29,511,228	92,872,511	98,444,861	103,367,104
30	Sand Authority Fees	27,721,334	46,000,000	30,535,543	47,000,000	42,738,664	72,237,088	76,571,314	80,399,879
	Sub Total	436,627,091	862,000,000	490,586,796	905,177,623	512,217,089	1,067,556,464	1,131,609,852	1,188,190,344
30	Medical Health Services Fees	144,300,435	120,000,000	219,919,099	176,430,000	277,796,275	182,388,000	193,331,280	202,997,844
31	SHA/SHIF Reimbursement Fees	304,440,461	250,000,000	328,791,754	382,475,700	499,017,382	417,612,000	442,668,720	464,802,156
32	Universal Health Care Registration Fees	6,228,000	5,000,000	5,377,300	7,350,000	1,522,000			
	Sub Total	454,968,896	375,000,000	554,088,153	566,255,700	778,335,657	600,000,000	636,000,000	667,800,000
	Total Own Source Revenue	891,595,987	1,237,000,000	1,044,674,949	1,471,433,323	1,290,552,746	1,667,556,464	1,767,609,852	1,855,990,344

1.4 Budget Summary – By Economic Classification in Kshs

The county has allocated Kshs 8,298,861,600 (65%) of the total budget towards recurrent expenditure while Kshs 4,564,059,665 (35%) has been allocated towards development activities.

Table 3: Budget Summary – By Economic Classification in Kshs

Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Current Expenditure	7,903,004,044	7,609,949,218	8,238,172,195	1,026,652,881	8,300,193,760	8,715,203,448	9,150,963,621
Compensation to Employees	5,197,972,381	5,150,514,094	5,524,971,120	499,040,754	5,528,787,597	5,805,226,977	6,095,488,326
Use of goods and services	1,942,379,055	1,949,024,697	2,094,831,938	511,264,056	2,136,688,955	2,243,523,403	2,355,699,573
Current Transfers Govt. Agencies							
Other Recurrent	762,652,608	510,410,427	618,369,136	16,348,071	634,717,208	666,453,068	699,775,721
Capital Expenditure	3,677,208,335	3,932,158,409	4,867,898,111	(244,691,309)	4,562,727,504	4,789,813,880	5,029,304,574
Acquisition of Non-Financial Assets							

Other Development	3,677,208,335	3,932,158,409	4,867,898,111	(244,691,309)	4,562,727,504	4,789,813,880	5,029,304,574
Total Expenditure of Vote	11,580,212,379	11,542,107,627	13,106,070,306	781,961,572	12,862,921,265	13,505,017,328	14,180,268,194

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

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Agriculture, Livestock, Fisheries and Cooperative Development	Current Expenditure	263,377,606	269,225,924	283,525,924	1,347,774	284,873,698	299,117,383	314,073,252
	Compensation to Employees	224,510,531	235,736,058	235,736,058	-	235,736,058	247,522,861	259,899,004
	Use of goods and services	33,777,075	30,226,827	44,226,827	1,310,813	45,537,640	47,814,522	50,205,248
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	5,090,000	3,263,039	3,563,039	36,961	3,600,000	3,780,000	3,969,000
	Capital Expenditure	358,867,098	344,529,758	430,745,674	(52,271,248)	378,474,425	397,398,146	417,268,054
	Acquisition of Non-Financial Assets							
	Other Development	358,867,098	344,529,758	430,745,674	(52,271,248)	378,474,425	397,398,146	417,268,054
	Total Expenditure of Vote	622,244,704	613,755,682	714,271,597	(50,923,474)	663,348,123	696,515,529	731,341,306
Makueni County Fruit Development and Marketing Authority	Current Expenditure	35,555,220	37,000,435	37,000,435	-	37,000,435	38,850,457	40,792,980
	Compensation to Employees	16,602,102	17,432,207	17,432,207	-	17,432,207	18,303,817	19,219,008
	Use of goods and services	15,366,359	15,055,700	15,055,700	-	15,055,700	15,808,485	16,598,909
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	3,586,759	4,512,528	4,512,528	-	4,512,528	4,738,154	4,975,062
	Capital Expenditure	48,101,203	52,063,174	50,050,222	13,000,000	63,050,222	66,202,733	63,050,222
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	48,101,203	52,063,174	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
	Total Expenditure of Vote	83,656,423	89,063,609	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
Devolution, Public Participation, County Administration And Special Programs	Current Expenditure	308,757,231	342,755,001	346,755,001	10,965,236	357,720,237	375,606,249	394,386,561
	Compensation to Employees	216,104,393	226,909,613	226,909,613	-	226,909,613	238,255,094	250,167,848
	Use of goods and services	81,925,226	108,695,388	112,695,388	10,965,236	123,660,624	129,843,655	136,335,838

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Current Transfers Govt. Agencies							
	Other Recurrent	10,727,612	7,150,000	7,150,000	-	7,150,000	7,507,500	7,882,875
	Capital Expenditure	38,740,225	407,200,000	444,700,000	(2,155,736)	442,544,264	464,671,477	487,905,051
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	38,740,225	407,200,000	444,700,000	(2,155,736)	442,544,264	464,671,477	487,905,051
	Total Expenditure of Vote	347,497,456	749,955,001	791,455,001	8,809,500	800,264,501	840,277,726	882,291,612
Finance and Socio-Economic Planning	Current Expenditure	575,341,583	477,634,256	449,034,256	48,303,475	497,337,731	522,204,618	548,314,848
	Compensation to Employees	226,697,666	232,388,115	232,388,115	(0)	232,388,115	244,007,521	256,207,897
	Use of goods and services	230,518,729	183,146,141	177,546,141	40,803,475	218,349,616	229,267,097	240,730,452
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	118,125,188	62,100,000	39,100,000	7,500,000	46,600,000	48,930,000	51,376,500
	Capital Expenditure	23,134,141	55,252,124	55,771,262	(1,555,944)	54,215,318	56,926,084	59,772,388
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	23,134,141	55,252,124	55,771,262	(1,555,944)	54,215,318	56,926,084	59,772,388
	Total Expenditure of Vote	598,475,724	532,886,380	504,805,518	46,747,531	551,553,049	579,130,701	608,087,237
Gender, Children, Youth, Sports and Social Services	Current Expenditure	149,476,179	80,259,627	232,738,604	(1,402,157)	231,336,447	242,903,269	255,048,433
	Compensation to Employees	51,966,026	54,564,327	54,564,327	-	54,564,327	57,292,544	60,157,171
	Use of goods and services	27,629,265	17,795,300	35,691,412	(4,620,280)	31,071,132	32,624,689	34,255,923
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	69,880,888	7,900,000	142,482,864	3,218,123	145,700,987	152,986,037	160,635,339
	Capital Expenditure	125,473,592	187,678,672	96,890,290	(889,843)	96,000,447	100,800,470	105,840,493
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	125,473,592	187,678,672	96,890,290	(889,843)	96,000,447	100,800,470	105,840,493
	Total Expenditure of Vote	274,949,771	267,938,299	329,628,894	(2,292,000)	327,336,894	343,703,739	360,888,926
Infrastructure, Transport, Public Works, Housing and Energy	Current Expenditure	130,284,354	163,447,513	157,097,513	(1,400,000)	155,697,513	163,482,389	171,656,508
	Compensation to Employees	82,719,715	86,855,701	86,855,701	-	86,855,701	91,198,486	95,758,410
	Use of goods and services	21,772,639	36,825,000	35,475,000	(100,000)	35,375,000	37,143,750	39,000,938
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Other Recurrent	25,792,000	39,766,812	34,766,812	(1,300,000)	33,466,812	35,140,153	36,897,160
	Capital Expenditure	550,450,968	521,396,738	808,349,130	(257,958,614)	550,390,517	577,910,042	606,805,544
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	550,450,968	521,396,738	808,349,130	(257,958,614)	550,390,517	577,910,042	606,805,544
	Total Expenditure of Vote	680,735,322	684,844,251	965,446,643	(259,358,614)	706,088,030	741,392,431	778,462,053
County Public Service Board	Current Expenditure	70,498,317	73,751,184	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
	Compensation to Employees	41,499,472	45,866,176	45,866,176	-	45,866,176	48,159,485	50,567,459
	Use of goods and services	22,276,355	18,643,008	18,143,008	5,683,000	23,826,008	25,017,308	26,268,174
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	6,722,490	9,242,000	9,242,000	817,000	10,059,000	10,561,950	11,090,048
	Capital Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-	-
	Total Expenditure of Vote	70,498,317	73,751,184	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Governorship	Current Expenditure	492,830,807	516,102,747	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
	Compensation to Employees	55,030,330	57,781,847	57,781,847	-	57,781,847	60,670,939	63,704,486
	Use of goods and services	409,350,477	403,407,900	412,707,900	(5,000,000)	407,707,900	428,093,295	449,497,960
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	28,450,000	54,913,000	23,975,000	-	23,975,000	25,173,750	26,432,438
	Capital Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-	-
	Total Expenditure of Vote	492,830,807	516,102,747	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Water, Sanitation and Irrigation	Current Expenditure	109,352,698	115,879,673	117,279,673	(3,150,000)	114,129,673	119,836,156	125,827,964
	Compensation to Employees	82,009,068	86,109,521	86,109,521	-	86,109,521	90,414,997	94,935,747
	Use of goods and services	24,209,660	23,220,151	24,620,151	-	24,620,151	25,851,159	27,143,717
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	3,133,970	6,550,000	6,550,000	(3,150,000)	3,400,000	3,570,000	3,748,500
	Capital Expenditure	511,534,319	447,962,318	553,297,075	105,567,624	658,864,699	691,807,934	726,398,330
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	511,534,319	447,962,318	553,297,075	105,567,624	658,864,699	691,807,934	726,398,330
	Total Expenditure of Vote	620,887,017	563,841,990	670,576,747	102,417,624	772,994,371	811,644,090	852,226,294

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
ICT, Education and Internship	Current Expenditure	941,752,087	806,159,527	809,670,727	3,621,920	813,292,647	853,957,279	896,655,143
	Compensation to Employees	714,757,884	721,713,765	721,713,765	-	721,713,765	757,799,453	795,689,426
	Use of goods and services	19,407,766	15,595,762	18,095,762	2,829,012	20,924,774	21,971,013	23,069,563
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	207,586,437	68,850,000	69,861,200	792,908	70,654,108	74,186,813	77,896,154
	Capital Expenditure	247,171,550	262,180,410	291,662,159	(16,989,080)	274,673,079	288,406,733	302,827,070
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	247,171,550	262,180,410	291,662,159	(16,989,080)	274,673,079	288,406,733	302,827,070
	Total Expenditure of Vote	1,188,923,637	1,068,339,937	1,101,332,886	(13,367,160)	1,087,965,726	1,142,364,012	1,199,482,213
County Secretary	Current Expenditure	464,745,270	266,644,377	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
	Compensation to Employees	406,610,523	195,312,450	569,769,476	-	569,769,476	598,257,949	628,170,847
	Use of goods and services	54,989,513	64,293,858	55,900,000	2,050,382	57,950,382	60,847,901	63,890,296
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	3,145,234	7,038,069	6,038,069	(200,382)	5,837,687	6,129,571	6,436,050
	Capital Expenditure							
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-	-
	Total Expenditure of Vote	464,745,270	266,644,377	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Lands, Urban Planning & Development, Environment and Climate change	Current Expenditure	85,877,580	88,376,924	87,076,924	620,000	87,696,924	92,081,770	96,685,858
	Compensation to Employees	56,904,726	60,863,833	60,863,833	-	60,863,833	63,907,024	67,102,376
	Use of goods and services	23,172,854	20,913,091	20,613,091	1,110,000	21,723,091	22,809,246	23,949,708
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	5,800,000	6,600,000	5,600,000	(490,000)	5,110,000	5,365,500	5,633,775
	Capital Expenditure	533,199,524	344,546,292	609,321,391	(3,683,020)	605,638,371	635,920,290	667,716,304
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	533,199,524	344,546,292	609,321,391	(3,683,020)	605,638,371	635,920,290	667,716,304
	Total Expenditure of Vote	619,077,104	432,923,215	696,398,315	(3,063,020)	693,335,295	728,002,060	764,402,163
County Attorney	Current Expenditure	43,240,335	57,855,833	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
	Compensation to Employees	19,935,936	20,932,733	20,932,733	-	20,932,733	21,979,369	23,078,338

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Use of goods and services	10,570,740	33,423,100	32,823,100	-	32,823,100	34,464,255	36,187,468
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	12,733,659	3,500,000	28,170,066	1,167,840	29,337,906	30,804,801	32,345,041
	Capital Expenditure	5,200,000	20,800,000	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	5,200,000	20,800,000	-	-	-	-	-
	Total Expenditure of Vote	48,440,335	78,655,833	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Trade, Marketing, Industry, Culture and Tourism	Current Expenditure	140,487,215	143,613,693	153,169,472	4,031,000	157,200,472	165,060,496	173,313,521
	Compensation to Employees	58,990,000	67,763,862	67,763,862	-	67,763,862	71,152,055	74,709,658
	Use of goods and services	10,500,000	8,550,000	13,273,201	(300,000)	12,973,201	13,621,861	14,302,954
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	70,997,215	67,299,831	72,132,409	4,331,000	76,463,409	80,286,579	84,300,908
	Capital Expenditure	35,719,271	82,500,000	109,210,164	(6,240,232)	102,969,932	108,118,429	113,524,351
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	35,719,271	82,500,000	109,210,164	(6,240,232)	102,969,932	108,118,429	113,524,351
	Total Expenditure of Vote	176,206,486	226,113,693	262,379,636	(2,209,232)	260,170,405	273,178,925	286,837,871
Health Services	Current Expenditure	3,114,502,327	3,153,229,859	3,137,161,645	(15,500,000)	3,121,661,645	3,277,744,727	3,441,631,963
	Compensation to Employees	2,455,083,449	2,502,049,461	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
	Use of goods and services	520,390,082	549,664,936	533,596,722	(15,695,241)	517,901,481	543,796,555	570,986,383
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	139,028,796	101,515,462	101,515,462	195,241	101,710,703	106,796,238	112,136,050
	Capital Expenditure	1,085,411,487	974,681,381	1,160,822,661	(42,840,075)	1,117,982,586	1,173,881,715	1,232,575,801
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	1,085,411,487	974,681,381	1,160,822,661	(42,840,075)	1,117,982,586	1,173,881,715	1,232,575,801
	Total Expenditure of Vote	4,199,913,813	4,127,911,240	4,297,984,306	(58,340,075)	4,239,644,231	4,451,626,442	4,674,207,764
County Assembly	Current Expenditure	816,395,851	839,631,315	964,631,315	-	964,631,315	1,012,862,881	1,063,506,025
	Compensation to Employees	451,423,604	495,224,277	495,224,277	-	495,224,276	519,985,490	545,984,764
	Use of goods and services	364,972,247	344,407,039	469,407,039	-	469,407,039	492,877,391	517,521,260
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	-	-	-	-	-	-	-
	Capital Expenditure	21,345,015	58,000,000	60,479,298	-	60,479,298	63,503,263	66,678,426
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	21,345,015	58,000,000	60,479,298	-	60,479,298	63,503,263	66,678,426
	Total Expenditure of Vote	837,740,866	897,631,315	1,025,110,613	-	1,025,110,613	1,076,366,144	1,130,184,451

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Sand Conservation and Utilization Authority	Current Expenditure	58,553,699	69,048,596	72,548,596	4,786,478	77,335,074	81,201,828	85,261,919
	Compensation to Employees	25,342,473	26,609,596	26,609,596	3,816,478	30,426,074	31,947,378	33,544,747
	Use of goods and services	25,117,413	29,632,536	29,632,536	820,620	30,453,156	31,975,814	33,574,604
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	8,093,813	12,806,464	16,306,464	149,380	16,455,844	17,278,636	18,142,568
	Capital Expenditure	5,000,000	25,000,000	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	5,000,000	25,000,000	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
	Total Expenditure of Vote	63,553,699	94,048,596	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
Wote Municipality	Current Expenditure	69,931,405	66,793,777	66,593,777	5,280,000	71,873,777	75,467,466	79,240,839
	Compensation to Employees	2,954,428	3,790,553	3,790,553	-	3,790,553	3,980,081	4,179,085
	Use of goods and services	36,504,430	30,750,000	30,550,000	2,000,000	32,550,000	34,177,500	35,886,375
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	30,472,547	32,253,223	32,253,223	3,280,000	35,533,223	37,309,884	39,175,379
	Capital Expenditure	50,314,211	89,833,771	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	50,314,211	89,833,771	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
	Total Expenditure of Vote	120,245,616	156,627,548	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
Emali-Sultan Hamud Municipality	Current Expenditure	32,044,280	42,538,960	42,538,960	-	42,538,960	44,665,908	46,899,203
	Compensation to Employees	8,830,055	12,610,000	12,610,000	-	12,610,000	13,240,500	13,902,525
	Use of goods and services	9,928,225	14,778,960	14,778,960	-	14,778,960	15,517,908	16,293,803
	Current Transfers Govt. Agencies	-	-	-	-	-	-	-
	Other Recurrent	13,286,000	15,150,000	15,150,000	-	15,150,000	15,907,500	16,702,875
	Capital Expenditure	37,545,731	58,533,771	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Other Development	37,545,731	58,533,771	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
	Total Expenditure of Vote	69,590,011	101,072,731	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969

1.5 Budget Summary by Programme

The table 4 below provide analysis of departments and agencies by programme.

Table 4: Budget Summary – Summary by Programme

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Agriculture, Livestock, Fisheries and Cooperative Development	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	424,691,658	478,571,684	583,388,105	(21,500,916)	561,887,189	589,981,549	619,480,626
	Programme 2: Land, Crop development & productivity							
	SP2. 1 Land, Crop development & productivity	78,828,884	51,732,579	44,715,936	(51,792)	44,664,144	46,897,352	49,242,219
	P3; Agribusiness and information management							
	SP3. 1 Agribusiness and information management	49,578,284	18,198,919	39,188,077	(26,669,769)	12,518,308	13,144,223	13,801,435
	Programme 4: Livestock Production, Management and Development							
	SP4. 1 Livestock Production, Management and Development	61,643,103	51,962,500	33,198,968	(2,700,997)	30,497,971	32,022,869	33,624,013
	Programme 5: Cooperative development and management							
	SP5. 1 Cooperative development and management	7,502,775	13,290,000	13,780,511	-	13,780,511	14,469,537	15,193,013
	Total Budget	622,244,704	613,755,682	714,271,597	(50,923,474)	663,348,123	696,515,529	731,341,306
Makueni County Fruit Development and Marketing Authority	Programme 1: General Administration & support services.							
	SP1. 1 Makueni Fruit Development and Marketing Authority	83,656,423	89,063,609	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
	Total Expenditure of Vote	83,656,423	89,063,609	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
Infrastructure, Transport, Public Works, Housing and Energy	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	101,562,910	106,462,513	104,112,513	887,623	105,000,136	110,250,142	115,762,649
	Programme 2: Road transport							
	SP2. 1 Road transport	444,305,770	489,376,738	753,356,182	(257,946,236)	495,409,946	520,180,443	546,189,465
	P3; Infrastructure development							
	SP3. 1 Infrastructure development	950,000	2,945,000	2,945,000	-	2,945,000	3,092,250	3,246,863
	Programme 2: Energy Infrastructure & development							
	SP4. 1 Energy Infrastructure & development	133,916,642	86,060,000	105,032,949	(2,300,000)	102,732,949	107,869,596	113,263,076
	Total Budget	680,735,322	684,844,251	965,446,643	(259,358,614)	706,088,030	741,392,431	778,462,053
	Trade, Marketing, Industry, Culture and Tourism	Programme 1: General administration & planning						
SP1. 1 General administration & planning		116,877,767	124,916,677	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Programme 2: Trade development & promotion								
SP2.1; Entrepreneurial development and training		40,019,271	82,960,000	108,583,040	(3,440,232)	105,142,808	110,399,949	115,919,946
SP2.2; Fair trade and consumer protection								
SP2.3; Local markets development								
SP2.4; Trade marketing & promotion								
P3; Industrial development and promotion								
SP3. 1 Industrial development and promotion		5,750,000	2,945,175	3,530,475	(1,300,000)	2,230,475	2,341,999	2,459,099
Programme 4: Tourism development & promotion								
SP4. 1 Tourism development & promotion		4,096,088	4,631,841	6,108,514	300,000	6,408,514	6,728,940	7,065,387
Programme 5: Culture, Art and the Music promotion								

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	SP5.1: Culture, Art and the Music promotion	9,463,360	10,660,000	9,574,626	1,660,000	11,234,626	11,796,357	12,386,175
	Total Budget	176,206,486	226,113,693	262,379,636	(2,209,232)	260,170,405	273,178,925	286,837,871
Lands, Urban Planning & Development, Environment and Climate change	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	66,811,226	68,833,833	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
	Programme 2 : Land Survey & Mapping							
	SP2. 1 : Land Survey & Mapping	23,622,306	28,029,080	24,882,032	(8,492,840)	16,389,192	17,208,652	18,069,084
	P3; Urban planning							
	SP3. 1 Urban planning	57,002,104	59,764,011	60,441,443	(2,475,000)	57,966,443	60,864,765	63,908,003
	Programme 4: Mining mapping & development							
	SP4. 1 Mining mapping & development	2,680,000	949,857	1,049,714	-	1,049,714	1,102,199	1,157,309
	Programme 5: Environment management and protection							
	SP 5. 1 Environment management and protection	468,961,468	275,346,435	541,491,294	6,114,820	547,606,114	574,986,419	603,735,740
	Programme 1: Wote Municipality							
	SP 1. 1 Wote Municipality							
	Total Expenditure of Vote	619,077,104	432,923,215	696,398,315	(3,063,020)	693,335,295	728,002,060	764,402,163
Wote Municipality	Programme 1: Wote Municipality							
	SP 1. 1 Wote Municipality	120,245,616	156,627,548	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
	Total Expenditure of Vote	120,245,616	156,627,548	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
Emali-Sultan Hamud Municipality	Programme 1: Emali-Sultan Hamud Municipality							
	SP 1. 1 Emali-Sultan Hamud Municipality	69,590,011	101,072,731	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969
	Total Expenditure of Vote	69,590,011	101,072,731	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969
Water, Sanitation and Irrigation	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	109,105,198	124,979,673	124,980,271	150,952,035	275,932,306	289,728,921	304,215,367
	Programme 2: Water infrastructure Development							
	SP 2.1 Water harvesting and storage	200,051,124	102,218,597	96,448,358	(1,006,064)	95,442,294	100,214,409	105,225,129
	SP 2.2.Piped water supply infrastructure	198,098,683	255,043,721	338,357,357	(33,957,253)	304,400,104	319,620,109	335,601,114
	SP2.3 Ground water development	113,632,012	81,600,000	110,790,762	(13,571,094)	97,219,668	102,080,651	107,184,684
	P3; Irrigation infrastructure development							
	SP3. 1 Irrigation infrastructure development							
	Programme 4: Environment management and protection							
	SP4. 1 Environment management and protection							
	Total Budget	620,887,017	563,841,990	670,576,747	102,417,624	772,994,371	811,644,090	852,226,294
Sand Conservation and Utilization Authority	Programme 1: General administration & planning							
	SP 1.1: General administration & Planning	63,553,699	94,048,596	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
	Total Budget	63,553,699	94,048,596	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
ICT,Education & Internship	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	728,618,038	729,452,040	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
	Programme 2: Early childhood education							
	SP1. 1 Early childhood education	197,694,178	188,177,487	211,999,923	(1,349,184)	210,650,739	221,183,276	232,242,440
	Programme 3: Technical training & non formal education							
	SP1. 1 Technical training & non formal education	40,971,549	82,145,740	79,265,361	(10,043,340)	69,222,021	72,683,122	76,317,278
	Programme 4: Support to education							
	SP1. 1 Support to education	155,636,857	29,200,000	31,179,000	(3,253,265)	27,925,735	29,322,022	30,788,123
	Programme 5; ICT Infrastructure & Systems Development							
	SP3. 1 ICT Infrastructure & Systems Development	46,895,761	25,664,670	33,536,562	(1,438,347)	32,098,215	33,703,125	35,388,282
	Programme 6; Youth Development support & Empowerment							

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	SP6. 1 Youth Development						-	-
	Programme 6; Internship, Mentorship and volunteerism							
	Sub-Programme 6.1: Internship, Mentorship and volunteerism	19,107,254	13,700,000	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
	Total Budget	1,188,923,637	1,068,339,937	1,101,332,886	(13,367,160)	1,087,965,726	1,142,364,012	1,199,482,213
Health Services	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	3,551,494,863	3,501,558,108	3,670,798,932	(34,595,889)	3,636,203,042	3,818,013,194	4,008,913,854
	Programme 2: Curative health care services							
	SP2. 1 :Curative health care services	388,483,454	365,400,000	367,002,747	(23,744,186)	343,258,561	360,421,489	378,442,564
	Programme 3; Preventive and promotive health care services							
	SP3. 1 Preventive and promotive health care services	259,935,497	260,953,132	260,182,627	-	260,182,627	273,191,759	286,851,347
	Total Expenditure of Vote	4,199,913,813	4,127,911,240	4,297,984,306	(58,340,075)	4,239,644,231	4,451,626,442	4,674,207,764
Gender, Children, Youth, Sports and Social Services	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	62,224,260	64,959,627	77,051,247	1,326,720	78,377,967	82,296,866	86,411,709
	Programme 2: Gender & Social Development							
	SP2. 1 Gender & Social Development	79,792,989	59,798,500	89,732,524	(2,229,939)	87,502,585	91,877,714	96,471,600
	P3; Youth Development support & Empowerment							
	SP3. 1 Youth Development	31,565,527	25,650,000	55,930,053	(7,398,656)	48,531,397	50,957,967	53,505,865
	Programme 2: Sports Development							
	SP4. 1 Sports Development	101,366,995	117,530,172	106,915,070	6,009,875	112,924,945	118,571,192	124,499,752
	Total Budget	274,949,771	267,938,299	329,628,894	(2,292,000)	327,336,894	343,703,739	360,888,926
County Attorney	Programme 1: Legal & advisory services							
	SP1. 1 Legal & advisory services	48,440,335	78,655,833	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
	Total Budget	48,440,335	78,655,833	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
County Secretary	Programme 1:Leadership and coordination of departments.							
	SP1. 1 Leadership and coordination of departments.	464,745,270	266,644,377	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
	Total Budget	464,745,270	266,644,377	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Governship	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	494,464,747	516,102,747	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
	Total Budget	494,464,747	516,102,747	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Devolution, Public Participation, County administration and Special Programs	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	282,491,177	646,044,813	685,044,813	(2,075,800)	682,969,013	717,117,464	752,973,337
	Programme 2: :Public Participation & Civic Education							
	SP2. 1 :Public Participation & Civic Education	19,633,520	50,116,000	53,616,000	-	53,616,000	56,296,800	59,111,640
	Programme 3; Research, Documentation & Knowledge Management							
	SP4. 1 Research, Documentation & Knowledge Management	-	200,000	200,000	-	200,000	210,000	220,500
	Programme 4: Coordination of Service Delivery and Enforcement							
	SP4. 1 Coordination of Service Delivery and Enforcement	29,933,269	39,688,699	38,688,699	(14,700)	38,673,999	40,607,699	42,638,084
	Programme 5: Disaster Risk Mitigation and Preparedness							
	SP 5.1 Disaster Risk Mitigation and Preparedness	11,469,590	9,105,489	9,105,489	10,000,000	19,105,489	20,060,763	21,063,802
	Programme 6: Alcoholics Drinks Control and Licensing							
	SP6. 1 Alcoholics Drinks Control and Licensing	3,969,900	4,800,000	4,800,000	900,000	5,700,000	5,040,000	5,292,000
	Total Budget	347,497,456	749,955,001	791,455,001	8,809,500	800,264,501	839,332,726	881,299,362
County Public Service Board	Programme 1: Public Service Human Resource Management and Development							
	SP1.1 : Public Service Human Resource Management and Development	70,498,317	73,751,184	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Total Budget	70,498,317	73,751,184	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Finance & Socio Economic Planning	Programme 1: General administration & planning							
	SP1. 1 General administration & planning	387,904,572	358,186,380	339,105,518	4,344,056	343,449,574	360,622,053	378,653,155
	Programme 2: Public financial management							
	SP2.1 Accounting services	13,211,436	22,900,000	20,900,000	3,600,000	24,500,000	25,725,000	27,011,250
	SP2.2; Budget formulation, coordination and management	113,704,677	52,100,000	48,600,000	29,270,480	77,870,480	81,764,004	85,852,204
	SP2.3; Internal audit services	7,300,000	11,050,000	11,050,000	-	11,050,000	11,602,500	12,182,625
	SP2.4; Resource mobilization	41,844,223	42,950,000	41,950,000	1,000,000	42,950,000	45,097,500	47,352,375
	SP2.5; Supply chain management services	2,965,000	5,700,000	5,700,000	-	5,700,000	5,985,000	6,284,250
	SP2.6; Economic planning	11,789,525	15,300,000	14,300,000	8,381,805	22,681,805	23,815,895	25,006,690
	SP2.7; Monitoring and Evaluation	8,100,000	10,750,000	10,750,000	1,151,190	11,901,190	12,496,250	13,121,062
	SP2.8; County Statistics	7,373,355	5,550,000	5,550,000	-	5,550,000	5,827,500	6,118,875
	SP2.9; Enterprise Risk Management	1,082,936	2,400,000	1,900,000	(1,000,000)	900,000	945,000	992,250
	SP2.10; Assets Management	3,200,000	6,000,000	5,000,000	-	5,000,000	5,250,000	5,512,500
	Total Budget	598,475,724	532,886,380	504,805,518	46,747,531	551,553,049	579,130,701	608,087,237
County Assembly	Legislation & Oversight	837,740,866	897,631,315	1,025,110,613	-	1,025,110,613	1,076,366,144	1,130,184,451
	TOTAL COUNTY BUDGET	11,581,846,318	11,542,107,627	13,106,070,306	(243,149,041)	12,862,921,264	13,504,072,328	14,179,275,944

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

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

1.7 Exchequer issues from the National Treasury

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

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

No.	Revenue Source	FY 2022/23 Actuals Receipts	FY 2023/24 Actual Receipts	FY 2024/25 Revised Budget (2) Estimates	FY 2024/25 Actual Receipts	Balance	Performance Rate (%)
1	Equitable Share	8,132,783,562	7,779,024,084	8,497,308,272	8,497,308,448	0	100%
2	Conditional Allocations	110,638,298	-	-	-	0	
3	Loans and Grants	330,376,873	424,510,797	607,277,601	321,729,343	285,548,258	53%

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

Source: The County Treasury

1.8 FY 2024/25 Allocations, Revenue and Expenditure Performance

FY 2024/25 Departmental Allocations versus Actual Expenditures

In the FY 2024/25, the County's cumulative expenditure amounted to KShs. 10,080,142,766 translates to an overall absorption rate of 87 percent. The County Executive expended KShs 9,246,840,313 against its allocated budget of KShs 10,742,471,512, achieving an absorption rate of 86 percent. Similarly, the County Assembly spent KShs 835,260,455 out of its budget allocation of KShs 837,740,866, reflecting a higher absorption rate of 99.7 percent. The total recurrent expenditure for FY 2024/25 was KShs. 7,460,728,999, reflecting 94 percent absorption rate, up from 88 percent reported in FY 2023/24. The development expenditure for the period was KShs. 2,619,413,768 with a 71 percent absorption rate, marking a 9 percent increase from the 62 percent achieved in FY 2023/24. A detailed breakdown of expenditures by economic classification is provided in Table below.

Table 6: FY 2024/25 Expenditure by Economic Classification

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
County Executive					
Salaries	100%	91%	4,746,548,777	4,465,115,006	94%
O&M	94%	83%	2,338,962,288	2,179,219,255	93%
Recurrent	97%	88%	7,085,511,065	6,644,334,261	94%
Development	79%	63%	3,656,960,448	2,602,506,051	71%
Sub Total	91%	80%	10,742,471,513	9,246,840,311	86%
County Assembly					
Salaries	100%	93%	451,423,604	451,423,604	100%
O&M	100%	94%	364,972,247	364,971,134	100%
Recurrent	100%	94%	816,395,851	816,394,738	100%
Development	48%	29%	21,345,015	18,865,717	88%
Sub Total	98%	89%	837,740,866	835,260,455	100%
Total Budget					
Salaries	100%	91%	5,197,972,381	4,916,538,610	95%
O&M	95%	85%	2,703,934,535	2,544,190,389	94%

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
Recurrent	98%	88%	7,901,906,915	7,460,728,999	94%
Development	79%	62%	3,678,305,463	2,619,413,768	71%
Total Budget	92%	81%	11,580,212,378	10,080,142,766	87%

Source: County Treasury, 2026

1.9 Departmental Expenditures

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

Table 7: Departmental Expenditures per Economic Classification

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

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

Source: County Treasury, 2026

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

Table 8: Expenditure By Programme and Sub Programmes

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

Table 9: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	66,811,226	-	62,133,073		93%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	2,383,921	21,238,385	2,285,887	20,974,429	96%	99%
Programme 3 : Urban planning	SP3. 1 Urban planning	6,147,465	50,854,639	5,567,071	46,420,746	91%	91%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	795,296	1,599,024	74%	100%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	9,454,968	459,506,500	8,748,254	185,683,216	93%	40%
	Sub Total	85,877,580	533,199,524	79,529,581	254,677,415	93%	48%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
	Sub Total	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
	Sub Total	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
	Sub Total	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,658,433,748	893,061,115	2,481,193,267	743,839,713	93%	83%
Curative health care services	SP2. 1 :Curative health care services	361,247,607	27,235,846	350,286,108	23,906,451	97%	88%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	94,820,972	165,114,525	87,571,527	55,768,528	92%	34%
	Sub Total	3,114,502,327	1,085,411,486	2,919,050,902	823,514,692	94%	76%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	92,976,455	10,586,455	87,112,628	8,289,897	94%	78%
Road Transport	SP2.1 : Road transport	19,092,000	423,213,770	18,346,381	370,653,688	96%	88%
Infrastructure development	SP3.3: Infrastructure development	950,000		950,000		100%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	116,650,743	15,900,197	93,302,537	92%	80%
	Sub Total	130,284,354	550,450,968	122,309,205	472,246,122	94%	86%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,618,038	-	695,500,439	-	95%	
Early childhood development education	SP2.1 : Early childhood development education	19,846,371	177,847,807	17,833,345	154,726,411	90%	87%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,025,000	39,946,549	891,667	36,914,337	87%	92%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,577,357	59,500	142,666,757	59,500	92%	100%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,578,067	29,317,694	16,941,677	13,445,802	96%	46%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,107,254	-	17,833,345	-	93%	
	Sub Total	941,752,087	247,171,550	891,667,229	205,146,050	95%	83%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	104,615,144	-	90%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	32,219,270	7,562,541	22,809,963	97%	71%
Industrial development and promotion	SP3. 1 Industrial development and promotion	2,096,088	2,000,000	1,260,423	414,700	60%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	7,963,360	1,500,000	7,562,541	933,120	95%	62%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	5,750,000		5,041,694	-	88%	
	Sub Total	140,487,215	35,719,270	126,042,342	24,157,782	90%	68%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	62,224,260	-	55,376,443	-	89%	
Gender and Social Development	P2: Gender and Social Development	16,933,187	62,758,708	14,166,067	52,788,919	84%	84%
Sports development	P3: Sports development	57,092,459	44,375,435	48,937,321	39,997,686	86%	90%
Youth empowerment	P4: Youth empowerment	12,222,973	19,342,749	10,302,594	6,805,070	84%	35%
	Sub Total	148,472,879	126,476,892	128,782,425	99,591,675	87%	79%
County Attorney							
General Administration & Support Services	P1: General administration & planning	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
	Sub Total	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
Governorship							
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99%	
	Sub Total	492,830,807	-	488,025,189		99%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100%	
	Sub Total	464,745,270	-	463,321,019		100%	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94%	
	Sub Total	70,498,317		65,916,738		94%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	364,770,432	23,134,141	331,814,315	18,499,284	91%	80%
Public financial management	Sub-Programme 2.1: Financial Accounting services	13,211,436	-	10,631,276	-	80%	
	Sub-Programme 2.2; Budget formulation, coordination and	113,704,677	-	113,704,677	-	100%	

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	management						
	Sub-Programme 2.3; Internal audit services	7,300,000	-	5,315,638	-	73%	
	Sub-Programme 2.4; Resource mobilization	41,844,223	-	37,209,465	-	89%	
	Sub-Programme 2.5; Supply chain management services	2,965,000	-	2,965,000	-	100%	
	Sub-Programme 2.6; Economic planning	11,789,525	-	10,631,276	-	90%	
	Sub-Programme 2.7; Monitoring & Evaluation	8,100,000	-	7,666,276	-	95%	
	Sub-Programme 2.8; County Statistics	7,373,355	-	7,373,355	-	100%	
	Sub-Programme 2.9; Enterprise Risk Management	1,082,936	-	1,063,128	-	98%	
	Sub-Programme 2.10; Assets Management	3,200,000	-	3,189,383	-	100%	
	Sub Total	575,341,584	23,134,141	531,563,787	18,499,284	92%	80%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	244,897,348	37,500,000	229,818,293		94%	0%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,633,520	-	17,454,554		89%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-				
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	28,992,044	1,035,054	28,030,114	1,035,054	40%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	11,170,590	299,000	11,636,369	299,000	36%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,969,900	-	3,969,900		100%	
	Sub Total	308,663,402	38,834,054	290,909,230	1,334,054	94%	3%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	98,452,698	10,652,500	88,530,645	7,168,219	90%	67%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,211,124	3,840,000	136,196,165	100%	69%
	SP2: Piped water supply infrastructure	3,680,000	194,418,683	2,951,021	136,196,165	80%	70%
	SP.3: Ground water development	3,380,000	110,252,012	3,045,716	78,850,411	90%	72%
	Sub Total	109,352,698	511,534,319	98,367,383	358,410,961	90%	70%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	240,269,981	184,421,677	220,870,062	149,147,325	92%	81%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,733,643	76,095,241	2,321,414	75,025,803	85%	99%
Agribusiness and information management	SP3; Agribusiness and information management	5,223,982	44,354,302	4,842,827	2,120,114	93%	5%
Livestock Production, Management and Development	SP 4: Livestock Production, Management and Development	11,250,000	50,393,103	10,685,655	12,782,196	95%	25%
Cooperative Development	SP 5: Cooperative Development	3,900,000	3,602,775	3,421,414	3,600,000	88%	100%
	Sub Total	263,377,606	358,867,098	242,141,372	242,675,437	92%	68%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
	Sub Total	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
	Sub Total	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
Total County Budget		7,901,906,915	3,678,305,463	7,460,729,000	2,621,371,768	94%	71%

2.0 GOVERNORSHIP

2.1 Department's Vision and Mission

Vision

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

Mission

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

2.2 Performance Overview and Background for Programme(s) Funding

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

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

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

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

Table 11: Expenditure by Economic Classification

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

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

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

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

2.3 Programme Objectives

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

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

Programme/ Sub Programme	Revised Budget		Variance	Projected Estimates		
	Revised Budget (2) Estimates	Revised Budget(1) Estimates		Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services						
SP1. 1 General Administration & Support Services	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Total Expenditure of P.1	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Programme 2: Enforcement and compliance						
Sub-Programme 2.1: Enforcement and compliance	-	-	-	-	-	-
Total Expenditure of Vote	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883

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

Expenditure Classification	Revised Budget		Variance	Projected Estimates		
	Revised Budget (2) Estimates	Revised Budget(1) Estimates		Revised Budget(2) Estimates	Projected Estimates	
	FY 2025/26			FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	412,707,900	(5,000,000)	407,707,900	428,093,295	449,497,960
Current Transfers Govt. Agencies						
Other Recurrent	28,450,000	23,975,000	-	23,975,000	25,173,750	26,432,438
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure of Vote	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883

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

Expenditure Classification	Revised Budget		Variance	Projected Estimates		
	Revised Budget (2) Estimates	Revised Budget(1) Estimates		Revised Budget(2) Estimates	Projected Estimates	
	FY 2025/26			FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	412,707,900	(5,000,000)	407,707,900	428,093,295	449,497,960
Other Recurrent	28,450,000	23,975,000	-	23,975,000	25,173,750	26,432,438
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26			FY 2025/26	FY 2026/27	FY 2027/28
Other Development	-				-	-
Total Expenditure	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	412,707,900	(5,000,000)	407,707,900	428,093,295	449,497,960
Other Recurrent	28,450,000	23,975,000	-	23,975,000	25,173,750	26,432,438
Capital Expenditure					-	
Acquisition of Non-Financial Assets						
Other Development	-				-	
Total Expenditure	492,830,807	494,464,747	(5,000,000)	489,464,747	513,937,984	539,634,883

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

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

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

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target	Target
			2023/24	2024/25	2025/26	2026/27	2027/28
Name of Programme: General administration & planning							
Outcome: Strengthened county planning, coordination, and management of county services							
SP1.1 General administration & planning	Quality, efficient, and effective services delivery	Functional and operational structures in place	Continuous	Continuous	Continuous	Continuous	Continuous
		No. of: Cabinet resolutions	52	52	52	52	52

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

3.0 COUNTY SECRETARY

3.1 Department’s Vision and Mission

Vision

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

Mission

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

3.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Annual Performance

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

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

Expenditure item	FY 2024/25 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2025	Absorption rate (%)
RECURRENT EXPENDITURE			
Operations	54,989,513	53,704,504	98
Maintenance	3,145,234	3,006,003	96
Sub Total	58,134,747	56,710,506	98
Personnel	406,610,523	406,610,513	100
TOTAL	464,745,270	463,321,019	100
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	-	-	
TOTAL BUDGET	464,745,270	463,321,019	100

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

Planned priority objectives and outputs for the 2025/26 Budget

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

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

3.3 Programme Objectives

Name	Objective
P1 Leadership & coordination of departments	To improve leadership and coordination of various departments and county entities to enhance service delivery.

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

Programme/ Sub Programme	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Programme 1: Leadership & coordination of departments						
SPI. 1 Leadership & coordination of departments	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Total Expenditure of P.1	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Total Expenditure of Vote	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193

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

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Current Expenditure	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Compensation to Employees	406,610,523	569,769,476	-	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	55,900,000	2,050,382	57,950,382	60,847,901	63,890,296

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
Current Transfers Govt. Agencies						
Other Recurrent	3,145,234	6,038,069	(200,382)	5,837,687	6,129,571	6,436,050
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure of Vote	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193

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

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26				FY 2026/27
Programme 1:Leadership & coordination of departments						
Current Expenditure	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Compensation to Employees	406,610,523	569,769,476	-	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	55,900,000	2,050,382	57,950,382	60,847,901	63,890,296
Other Recurrent	3,145,234	6,038,069	(200,382)	5,837,687	6,129,571	6,436,050
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Sub-Programme 1.1:Leadership & coordination of departments						
Current Expenditure	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193
Compensation to Employees	406,610,523	569,769,476	-	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	55,900,000	2,050,382	57,950,382	60,847,901	63,890,296
Other Recurrent	3,145,234	6,038,069	(200,382)	5,837,687	6,129,571	6,436,050
Capital Expenditure	-	-			-	
Acquisition of Non-Financial Assets		-			-	
Other Development	-	-			-	
Total Expenditure	464,745,270	631,707,545	1,850,000	633,557,545	665,235,422	698,497,193

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

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

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

Programme	Key Outputs	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Public Service Performance Management and Delivery Services	Staff satisfied and motivated	Staff Satisfaction index		70%	80%	80%	85%
	Service delivery improved	Customer satisfaction index		70%	80%	80%	85%
	Performance Appraisals carried out	% of county public servants meeting 70% of performance appraisal targets	85	90	100	100	100
County Leadership, Governance and Coordination	Cabinet Memos Implemented	Number of Cabinet memos implemented	144	52	52	52	52
	County services decentralized	Proportion of county services decentralized		70	80	90	95
	Compliance to National values and principles of public service enhanced	% compliance with national values and principles of public service	60	65	70	75	80

Programme	Key Outputs	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	Policy, legal and institutional frameworks drafted and approved	Number of policy, legal and institutional frameworks drafted and approved	20	10	10	10	10
	Non-state actors engagements in county development	No. of non-state actors engaged in county development	5	10	15	20	30
Human Resource Management and Development	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	1	1	1	1
	HR Plans Developed	No. of HR plans developed	0	1	1	1	1
	HR functions automated	% of automation HR functions	40	50	60	70	80
	HR plans prepared	No. of HR plans prepared			1	1	1

4.0 COUNTY ATTORNEY'S OFFICE

4.1 Department's Vision and Mission

Vision

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

Mission

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

4.1 Performance Overview and Background for Programme(s) Funding

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

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

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

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

FY 2024/25 Achievements

During the period under review, the Office of County attorney reviewed seven legislations, three policies, and facilitated the drafting of eight Bills and three additional policies, including key laws on Public participation, Forestry, Climate Change, and Solid Waste Management. Legal access and awareness were also expanded through facilitation of 7 legal advisory clinics focused on land and succession matters. These clinics benefited 2,917 residents and enabled 304 households to file succession petitions, promoting access to justice and peaceful resolution of inheritance disputes. The County also facilitated the signing of 12 Memoranda of Understanding (MOUs)

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

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

4.2 Programme Objectives

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

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

Programme/ Sub Programme	FY 2024/25	Revised Budget(1)	Variance	Revised Budget(2)	Projected Estimates
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	Revised Budget (2) Estimates	Estimates		Estimates		
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
SP1. 1 Leadership and coordination of departments.	48,440,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Total Expenditure of P.1	48,440,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Total Expenditure of Vote	48,440,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Current Expenditure	43,240,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
Use of goods and services	10,570,740	32,823,100	-	32,823,100	34,464,255	36,187,468
Current Transfers Govt. Agencies						
Other Recurrent	12,733,659	28,170,066	1,167,840	29,337,906	30,804,801	32,345,041
Capital Expenditure	5,200,000	-			-	-
Acquisition of Non-Financial Assets						
Other Development	5,200,000	-			-	-
Total Expenditure of Vote	48,440,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	43,240,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
Use of goods and services	10,570,740	32,823,100	-	32,823,100	34,464,255	36,187,468
Other Recurrent	12,733,659	28,170,066	1,167,840	29,337,906	30,804,801	32,345,041
Capital Expenditure	5,200,000	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	5,200,000	-			-	-
Total Expenditure	47,740,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Sub-Programme 1.1: General Administration & support services.						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
Current Expenditure	43,240,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
Use of goods and services	10,570,740	32,823,100	-	32,823,100	34,464,255	36,187,468
Other Recurrent	12,733,659	28,170,066	1,167,840	29,337,906	30,804,801	32,345,041
Capital Expenditure	5,200,000	-	-	-	-	-
Acquisition of Non-Financial Assets		-				
Other Development	5,200,000	-			-	-
Total Expenditure	48,440,335	81,925,899	1,167,840	83,093,739	87,248,426	91,610,847

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

Delivery Unit	Position/ Title	Job Group	Authorized	In Position	FY 2024/25 Projected-KShs	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs
Office of the County Attorney	Member - County Executive Committee	8		1	6,720,078	7,056,082	7,408,886
	County Chief Officer	S		1	4,179,017	4,387,968	4,607,366
	Chief Legal Officer	M		3	4,903,393	5,732,996	5,405,990
	Senior Legal Officer	L		1	1,402,007	1,472,107	1,545,712
	Senior Office Administrator	L		1	1,674,839	1,758,581	1,846,510
	*Legal Clerk Assistant[3]	H		1	500,000	525,000	551,250
					19,379,332	20,932,734	21,365,714

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

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

5.0 COUNTY PUBLIC SERVICE BOARD

5.1 Department's Vision and Mission

Vision

A public service that thrives and where performance excels

Mission

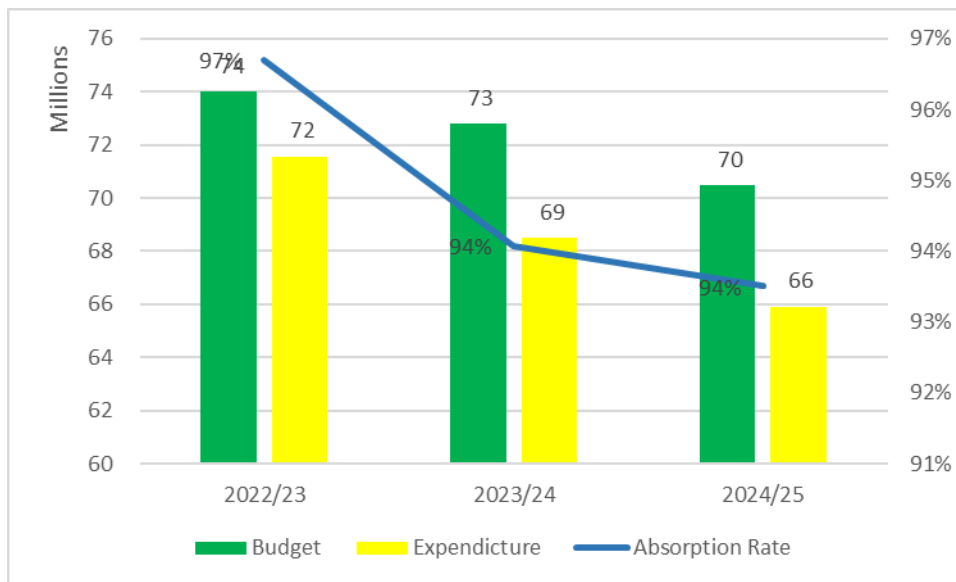
To attract, retain and inspire a result oriented county public service

5.2 Performance Overview and Background for Programme (s) Funding

Performance Overview and Background for Programme (s) Funding

FY 2024/25 Financial Performance

In FY 2024/25, the department had a budgetary allocation of KShs. 70,498,317 and spend 65,916,738 which represents a 94 percent absorption.



FY 2024/25 Non-Financial Performance

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

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

In the 2025/26 Financial Year, the Board aims at strengthening the County's Human Resource and Performance Management System. In the medium term, the CPSB will focus on institutionalizing and enhancing the performance management framework, developing comprehensive county human resource plans, finalizing schemes of service for all staff cadres, and cascading them to the relevant departments and agencies. Furthermore, the Board will prioritize building institutional and human resource capacity to ensure the effective delivery of quality services.

5.3 Programme Objectives

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:Public Service Human Resource Management and Development .						
SP1. 1 Public Service Human Resource Management and Development	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Total Expenditure of P.1	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Total Expenditure of Vote	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,143,008	5,683,000	23,826,008	25,017,308	26,268,174
Current Transfers Govt. Agencies						
Other Recurrent	6,722,490	9,242,000	817,000	10,059,000	10,561,950	11,090,048
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure of Vote	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: Public Service Human Resource Management and Development			-			
Current Expenditure	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,143,008	5,683,000	23,826,008	25,017,308	26,268,174
Other Recurrent	6,722,490	9,242,000	817,000	10,059,000	10,561,950	11,090,048
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
Total Expenditure	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Sub-Programme 1.1: Public Service Human Resource Management and Development			-			
Current Expenditure	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,143,008	5,683,000	23,826,008	25,017,308	26,268,174
Other Recurrent	6,722,490	9,242,000	817,000	10,059,000	10,561,950	11,090,048
Capital Expenditure			-			
Acquisition of Non-Financial Assets			-			
Other Development		-	-	-		
Total Expenditure	70,498,317	73,251,184	6,500,000	79,751,184	83,738,743	87,925,680

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

Delivery Unit	Designation Name	Job Group	In Position	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
CPSB	*Records Management Officer[1]	K	1	955,793	1,003,583	1,053,762
CPSB	*Records Management Officer[2]	J	1	867,722	911,108	956,664
CPSB	*Records Management Officer[2]	J	1	891,294	935,859	982,652
CPSB	Accountant[1]	K	1	1,042,609	1,094,740	1,149,477
CPSB	Assistant Director HRM & Development	P	1	2,561,609	2,689,689	2,824,173
CPSB	Chairman - County Public Service Board	7	1	6,928,965	7,275,414	7,639,184
CPSB	Chief ICT Officer	M	1	1,395,225	1,464,987	1,538,236
CPSB	Chief Driver	H	1	700,543	735,571	772,349
CPSB	Cleaning Supervisor[1]	G	1	635,473	667,246	700,609
CPSB	HRM & Development Officer[1]	K	1	890,087	934,592	981,321
CPSB	ICT Officer	K	1	890,087	934,592	981,321
CPSB	Labourer[1]	B	1	685,611	719,892	755,886
CPSB	Member - County Public Service Board	8	1	4,054,180	4,256,889	4,469,733
CPSB	Member - County Public Service Board	8	4	14,563,120	15,291,276	16,055,840
CPSB	Principal Driver	J	1	755,541	793,318	832,984
CPSB	Secretary - County Public Service Board	9	1	5,028,699	5,280,134	5,544,141
CPSB	Senior Assistant Office Administrator	L	1	1,466,732	1,540,069	1,617,072
CPSB	Senior HRM & Development Officer	L	1	1,552,884	1,630,528	1,712,054

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

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Baseline FY 2023/24	Target FY 2024/25	Target FY 2025/26	Target FY 2026/27	Target FY 2027/28
Programme Name: Public Service Human Resource Management and Development								
Objective: Engage and develop an efficient human resource in the public service.								
Outcome: Efficient and Effective Service Delivery to the citizenry								
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with public board service delivery/ customer satisfaction	60	65	70	80	80
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	1	30	30	30
			% of business processes fully re-engineered	60	70	75	80	80
			Public service productivity index %	60	75	80	85	85
			% of the population satisfied with their last experience of public services	60	70	80	90	90
			No. of ISO Audit reports done		1	1	1	1
			% of Digitized Records	20	60	100	100	100
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	80	90	100	100	100
			Percentage of Performance Evaluations Completed on time	100	100	100	100	100
			No of sensitization forums on Human resource reforms held		4	4	4	4
			No of sensitization forums and reports on National values and principles held		4	4	4	4
			Budget absorption rate	70	80	90	95	95
		Employee performance and productivity	No. of employee satisfaction surveys done	1	1	1	1	1
			No of staff and board members recruited and inducted	100	50	50	50	50
			Percentage of Positions filled Internally	60	70	80	70	70
			No. of Capacity assessment and rationalization report prepared and implemented	1	1	1	1	1
		Performance Rewards and Sanctions Implemented	1	1	1	1	1	

6.0 DEPARTMENT OF FINANCE & SOCIO ECONOMIC PLANNING

6.1 Department's Vision and Mission

Vision

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

Mission

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

6.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

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

FY 2024/25 Non-Financial Performance

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

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

The county promoted openness and citizen engagement by updating the project monitoring system, training project management committees, and taking stock of projects implemented from FY 2013/14 to FY 2024/25, including geo-spatial mapping.

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

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

- a) **Resource mobilization:** The department aims to diversify revenue sources and tap into untapped revenue potential. Additionally, it will work on strengthening strategic partnerships with development partners.
- b) **Public financial management:** The department will focus on enhancing this aspect by strengthening program-based budgeting, develop budget expenditure framework and encourage budget participation.
- c) **Result-based management:** With regards to this, the department will prioritize the strengthening of the county statistical system, improving monitoring, evaluation and

learning processes, as well as providing support to county departments in monitoring programs and projects.

- d) **Accountability, transparency, and responsiveness:** The department will implement measures to improve these areas by strengthening open contracting and e-procurement practices, institutionalizing open governance principles, and enhancing social accountability mechanisms.

6.3 Programme Objectives

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

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

Programme/ Sub Programme	Revised Budget Estimates 2	Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1.1 General administration & planning	387,904,572	339,105,518	4,344,057	343,449,575	360,622,053	378,653,156
Total Expenditure of P.1	387,904,572	339,105,518	4,344,057	343,449,575	360,622,053	378,653,156
Programme 2: Public financial management						
SP2.1 Accounting services	13,211,436	20,900,000	3,600,000	24,500,000	25,725,000	27,011,250
SP2.2; Budget formulation, coordination and management	113,704,677	48,600,000	29,270,480	77,870,480	81,764,004	85,852,204
SP2.3; Internal audit services	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
SP2.4; Resource mobilisation	41,844,223	41,950,000	1,000,000	42,950,000	45,097,500	47,352,375
SP2.5; Supply chain management services	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
SP2.6; Economic planning	11,789,525	14,300,000	8,381,805	22,681,805	23,815,895	25,006,690
SP2.7; Monitoring and Evaluation	8,100,000	10,750,000	1,151,190	11,901,190	12,496,250	13,121,062
SP2.8; County Statistics	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
SP2.9; Enterprise Risk Management	1,082,936	1,900,000	-	900,000	945,000	992,250
SP2.10; Assets Management	3,200,000	5,000,000	-	5,000,000	5,250,000	5,512,500
Total Expenditure of P.2	210,571,152	165,700,000	42,403,475	208,103,475	218,508,649	229,434,081
Total Expenditure of Vote	598,475,724	504,805,518	46,747,532	551,553,050	579,130,702	608,087,237

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

Expenditure Classification	FY 2024/25 Revised Budget Estimates 2	2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Current Expenditure	575,341,583	449,034,256	48,303,475	497,337,731	522,204,618	548,314,849
Compensation to Employees	226,697,666	232,388,115	-	232,388,115	244,007,521	256,207,897
Use of goods and services	230,518,729	177,546,141	40,803,475	218,349,616	229,267,097	240,730,452
Current Transfers Govt. Agencies						
Other Recurrent	118,125,188	39,100,000	7,500,000	46,600,000	48,930,000	51,376,500
Capital Expenditure	23,134,141	55,771,262	-	54,215,318	56,926,084	59,772,388
			1,555,943			

Expenditure Classification	Revised Budget Estimates 2	Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	13,211,436	20,900,000	3,600,000	24,500,000	25,725,000	27,011,250
Sub-Programme 2.2; Budget Formulation, Coordination and Management						
Current Expenditure	113,704,677	48,600,000	29,270,480	77,870,480	81,764,004	85,852,204
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	113,704,677	48,600,000	29,270,480	77,870,480	81,764,004	85,852,204
Other Recurrent	-	-	-	-	-	-
Capital Expenditure		-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	113,704,677	48,600,000	29,270,480	77,870,480	81,764,004	85,852,204
Sub-Programme 2.3; Internal Audit Services						
Current Expenditure	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	7,300,000	10,550,000	-	10,550,000	11,077,500	11,631,375
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
Sub-Programme 2.4; Resource Mobilisation						
Current Expenditure	41,844,223	41,950,000	1,000,000	42,950,000	45,097,500	47,352,375
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	38,150,000	33,050,000	1,500,000	34,550,000	36,277,500	38,091,375
Other Recurrent	3,694,223	8,900,000	- 500,000	8,400,000	8,820,000	9,261,000
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	41,844,223	41,950,000	1,000,000	42,950,000	45,097,500	47,352,375
Sub-Programme 2.5; Supply Chain Management Services						
Current Expenditure	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,500,000	3,700,000	-	3,700,000	3,885,000	4,079,250
Other Recurrent	1,465,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Capital Expenditure		-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
Sub-Programme 2.6; Economic Planning						
Current Expenditure	11,789,525	14,300,000	8,381,805	22,681,805	23,815,895	25,006,690
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,789,525	13,800,000	8,381,805	22,181,805	23,290,895	24,455,440
Other Recurrent	-	500,000	-	500,000	525,000	551,250

Expenditure Classification	Revised Budget Estimates 2	Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26			FY 2026/27	FY 2027/28
Capital Expenditure		-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	11,789,525	14,300,000	8,381,805	22,681,805	23,815,895	25,006,690
Sub-Programme 2.7; Monitoring and Evaluation						
Current Expenditure	8,100,000	10,750,000	1,151,190	11,901,190	12,496,250	13,121,062
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,100,000	10,750,000	1,151,190	11,901,190	12,496,250	13,121,062
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	8,100,000	10,750,000	1,151,190	11,901,190	12,496,250	13,121,062
Sub-Programme 2.8; County Statistics						
Current Expenditure	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	7,373,355	5,050,000	-	5,050,000	5,302,500	5,567,625
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure		-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
Sub-Programme 2.9; Enterprise Risk Management						
Current Expenditure	1,082,936	1,900,000	- 1,000,000	900,000	945,000	992,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,082,936	1,900,000	- 1,000,000	900,000	945,000	992,250
Other Recurrent	-	-	-	-	-	-
Capital Expenditure		-		-	-	-
Acquisition of Non-Financial Assets						
Other Development		-		-	-	-
Total Expenditure	1,082,936	1,900,000	- 1,000,000	900,000	945,000	992,250
Sub-Programme 2.10; Assets Management						
Current Expenditure	3,200,000	5,000,000	-	5,000,000	5,250,000	5,512,500
Compensation to Employees	-	-		-	-	-
Use of goods and services	1,400,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Other Recurrent	1,800,000	3,000,000	-	3,000,000	3,150,000	3,307,500
Capital Expenditure		-		-	-	-
Acquisition of Non-Financial Assets						
Other Development		-	-	-	-	-
Total Expenditure	3,200,000	5,000,000	-	5,000,000	5,250,000	5,512,500

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Financial Services	Accountant [2]	J		3	1,750,181	2,108,652	2,214,084	2,324,789
Financial Services	Accountant[1]	K		3	2,976,584	3,586,245	3,765,558	3,953,835
Financial Services	Accountant[3]	J		2	2,465,486	2,970,465	3,118,989	3,274,938
Administration	Administrative Officer[1]	K		1	1,370,578	1,651,299	1,733,864	1,820,557
Administration	Administrative Officer[2]	J		1	1,197,596	1,442,887	1,515,032	1,590,783
Administration	Artisan[2]	D		3	2,572,260	3,099,108	3,254,064	3,416,767
Administration	Assistant Director ICT	P		1	2,705,060	3,259,108	3,422,064	3,593,167
Administration	Assistant Market Master	D		1	873,580	1,052,506	1,105,131	1,160,387
Audit	Audit Clerk[1]	F		1	950,379	1,145,036	1,202,287	1,262,402
Financial Services	Chief Accountant	M		1	2,765,782	3,332,267	3,498,880	3,673,824
Audit	Chief Internal Auditor	M		3	4,087,591	4,924,808	5,171,048	5,429,601
Procurement	Chief Supply Chain Management Officer	M		1	1,265,277	1,524,430	1,600,652	1,680,684
Administration	Cleaning Supervisor[1]	G		1	626,631	754,977	792,726	832,362
Administration	Cleansing Supervisor	C		4	3,192,957	3,846,936	4,039,283	4,241,247
Revenue	Clerical Officer[1]	F		1	1,037,214	1,249,655	1,312,138	1,377,745
Revenue	Clerical Officer[2]	F		33	19,681,464	13,712,608	24,898,238	26,143,150
Revenue	Clerical Officer[3]	D		2	800,861	964,893	1,013,138	1,063,795
Revenue	Clerical Officer[3]	D		2	1,759,508	2,119,889	2,225,884	2,337,178
Revenue	Clerical Officer[4]	C		1	724,486	872,875	916,519	962,345
Administration	Community Development Assistant[3]	E		2	1,831,598	2,206,744	2,317,082	2,432,936
Administration	County Chief Officer	S		2	8,036,139	9,682,095	10,166,200	10,674,510
Revenue	Deputy Director	Q		1	2,785,395	3,355,897	3,523,692	3,699,877
Administration	Deputy Director of Administration	Q		5	15,045,446	18,127,044	19,033,396	19,985,066
Procurement	Director - Supply Chain Management Services	R		1	3,520,409	4,241,457	4,453,530	4,676,206
Administration	Director of Administration	R		4	14,205,701	11,115,302	17,971,067	18,869,620
Administration	Driver	D		1	873,580	1,052,506	1,105,131	1,160,387
Administration	Driver [2]	E		2	815,704	982,776	1,031,915	1,083,510
Administration	Driver[1]	F		2	924,299	1,113,613	1,169,294	1,227,759
Administration	Driver[2]	B		1	669,591	806,737	847,073	889,427
Social Economic Planning	Economist [2]	K		2	3,567,068	4,297,672	4,512,556	4,738,183
Social Economic Planning	Economist[1]	L		1	1,176,026	1,416,899	1,487,744	1,562,131
Budget	Finance Officer [2]	K		11	4,919,272	5,926,833	6,223,175	6,534,334
Audit	Internal Auditor[1]	K		2	1,904,495	2,294,573	2,409,301	2,529,767
Audit	Internal Auditor[3]	J		1	1,226,540	1,477,759	1,551,647	1,629,230
Administration	Junior Market Attendant	F		1	808,034	973,534	1,022,211	1,073,322
Administration	Junior Market Master	C		5	3,905,324	4,705,210	4,940,470	5,187,494
Administration	Labourer[1]	B		4	2,678,366	3,226,947	3,388,294	3,557,709
Administration	Market Askari	B		3	2,207,416	2,659,537	2,792,514	2,932,139
Administration	Market Attendant[1]	A		2	1,422,047	1,713,309	1,798,975	1,888,924
Administration	Member - County Executive Committee	T		1	6,461,266	7,784,658	8,173,891	8,582,585
Administration	Principal Administrative Officer	N		1	1,589,670	1,915,265	2,011,028	2,111,580
Social Economic Planning	Principal Economist	N		1	1,854,273	2,234,063	2,345,767	2,463,055

Administration	Ranger / Forest Guard	C		3	2,173,459	2,618,626	2,749,557	2,887,035
Revenue	Revenue clerk 2	F		1	269,216	324,357	340,575	357,604
Revenue	Revenue Clerk[2]	D		4	3,494,318	4,210,022	4,420,523	4,641,549
Revenue	Revenue Clerk[2]	E		12	7,239,202	5,721,930	9,158,026	9,615,928
Revenue	Revenue Clerk[3]	C		2	1,614,658	1,945,371	2,042,640	2,144,772
Revenue	Revenue Officer[2]	K		1	1,370,578	1,651,299	1,733,864	1,820,557
Revenue	Revenue Officer[3]	J		1	1,197,596	1,442,887	1,515,032	1,590,783
Financial Services	Senior Accountant	L		17	24,257,787	25,711,152	26,996,709	28,346,545
Revenue	Senior Accounts Clerk	G		2	2,165,108	2,608,564	2,738,993	2,875,942
Administration	Senior Assistant Office Administrator	L		1	1,141,750	1,375,602	1,444,382	1,516,602
Administration	Senior Cultural Officer	L		1	1,251,299	1,507,589	1,582,968	1,662,117
Social Economic Planning	Senior Economist	M		3	3,894,296	4,691,923	4,926,519	5,172,845
Administration	Senior Market Attendant	B		12	8,357,821	5,069,664	10,573,147	11,101,805
Social Economic Planning	Senior Statistician	M		1	1,265,277	1,524,430	1,600,652	1,680,684
Social Economic Planning	Senior Supply Chain Management Officer	L		2	2,428,669	2,926,107	3,072,413	3,226,033
Administration	Senior Support Staff	D		1	251,429	302,926	318,073	333,976
Administration	Sergeant	E		6	5,106,792	6,152,762	6,460,400	6,783,420
Social Economic Planning	Statistician[1]	L		3	3,330,487	4,012,634	4,213,266	4,423,929
Social Economic Planning	Statistician[2]	K		2	1,711,614	2,062,186	2,165,295	2,273,560
Procurement	Supplies Officer	J		2	2,438,608	2,938,082	3,084,986	3,239,235
Procurement	Supply Chain Management Assistant [1]	K		2	1,742,056	2,098,863	2,203,806	2,313,996
Procurement	Supply Chain Management Assistant [2]	J		1	779,618	939,298	986,263	1,035,577
Procurement	Supply Chain Management Assistant[1]	K		1	891,459	1,074,047	1,127,750	1,184,137
Procurement	Supply Chain Management Officer[1]	K		6	4,906,194	5,911,077	6,206,631	6,516,962
Procurement	Supply Chain Management Officer[2]	J		3	2,297,478	2,768,046	2,906,449	3,051,771
Administration	Administration	Q		2	5,889,761	7,096,098	7,450,903	7,823,448
	Grand Total			213	226,697,666	232,388,115	283,095,351	297,250,119

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

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Resource Mobilization	% of OSR funding budget	11	13	15	17	20
	% increase in Own source revenue collected	18	21	23	25	26
	No. of OSR streams mapped and assessed	33	35	37	39	41
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	2	3	3	3	4
	% of development budget in the total county budget	30	35	35	35	35
	% of procurement undertaken through e-procurement	100	100	100	100	100
	No. of public expenditure review (PER) reports prepared and published	1	1	1	1	1
Results Based Monitoring and Evaluation	No. of CSAs published	1	1	1	1	1
	No. of Indicator Handbooks prepared	1	1	0	0	0
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	No of Annual Progress Reports	1	1	1	1	1
	Makueni Vision 2025 End of Term report	0	0	1	0	0
	No. of ward profiles prepared and disseminated	30	30	30	30	30
	CIDP mid-term review report	0	0	1	0	1

7.0 DEPARTMENT OF HEALTH SERVICES

7.1 Department's Vision & Mission

Vision

A healthy and productive county with high quality of life.

Mission

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

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

Preventive and Promotive Services

The proportion of deliveries conducted by skilled personnel increased from 89 percent in 2023 to 92 percent in 2024. This improvement was largely attributed to the continuous maternal and child health outreach efforts and the construction of additional maternity wards across the county. Additionally, the proportion of children aged between 6 and 59 months who received Vitamin A supplementation rose from 82 percent to 89 percent. This improvement was made possible by the availability of the supplements and routine outreach to Early Childhood Development (ECD) centres. Sanitation efforts also recorded outstanding success, with a total of 1,549 villages declared Open Defecation Free (ODF), surpassing the initial target of 600.

As part of the implementation of the Community Health Strategy, the Department of Health Services prioritized strengthening the capacity of Community Health Promoters (CHPs) to deliver essential health services at the household level. Out of a total of 3,600 CHPs, 3,566 (99%) were equipped with standard medical tool kits, marking a significant milestone in improving community-based healthcare delivery. These tools enabled CHPs to effectively conduct screening for Non-Communicable Diseases (NCDs) such as hypertension and diabetes, identify malnutrition among children using MUAC, and carry out basic assessments of general health conditions at the community level.

The Department successfully conducted several specialized medical and surgical camps aimed at improving access to healthcare. Through these medical and surgical camps, healthcare workers from different cadres were actively engaged and benefited from on-the-job training, acquiring additional skills and expertise. Additionally, 19 integrated community outreaches were conducted, reaching 4,623 patients at the community level.

Curative and Rehabilitative Services

In curative and rehabilitative health services, the average hospital length of stay reduced slightly from 4.5 days to 4.3 days, indicating enhanced efficiency in patient care and management. Laboratory services also improved during the year, with 65 percent of health facilities establishing sample referral networks and an equal proportion of laboratories enrolled in external quality assurance schemes.

The drug fill rate increased from 65 percent to 70 percent, reflecting progress in pharmaceutical services despite persisting supply chain challenges that require further attention, while SHA coverage rose significantly from 15 percent to 30 percent of the population, demonstrating increased access to health protection mechanisms.

In terms of promotions, the county recently elevated 917 healthcare workers. Among them, 56 doctors including 6 consultants who were promoted to Job Group R, while 3 senior consultants advanced to Job Group S. Additionally, 216 contract healthcare workers across various cadres, such as nurses, clinical officers, lab technologists, and pharmaceutical technologists, were

confirmed on permanent and pensionable terms, strengthening the hospital's staffing and long-term capacity.

Health Planning and Administration

On infrastructure development, Thithi dispensary was constructed, while 58 facilities were upgraded and equipped to provide more comprehensive services. A digital X-Ray processor was supplied in Kisau SCH, Matiliku SCH, and operationalization of X-ray Blocks in Kambu SCH and Emali SCH. Six Facilities were upgraded to Model Facility standard through optimization of services, this included staffing and supply of more equipment and commodities. In collaboration with development partners, the department oversaw the construction of key projects: A maternity block at Sultan Hamud Sub-County Hospital with support from the Safaricom Foundation, a new Hospital block and staff houses at Ngaakaa Health Centre in partnership with World Vision, and an ablution block at Kambi Mawe Health Centre in partnership with ENI, construction and equipping of maternity blocks in Kako and Kikumini Health centres in partnership with VaMed along with ongoing equipment support from various stakeholders.

In line with the county's commitment to digitizing health systems, fifteen health facilities received Digital Health Commodities Management Systems, enhancing efficiency in the tracking and management of medical supplies. Moreover, the County Integrated Health Management Information System (CIHMIS), also known as "Afya Makueni," was expanded to three more Level 4 hospitals. This system has greatly improved the monitoring of health commodities, patient records, and revenue collection across the facilities.

Expenditure Trends, FY 2022/23 to 2024/25

The goal of the health sector is mandated to provide equitable, affordable and quality healthcare to all citizens. The government has focused on strengthening and scaling up a cost-effective, preventive and promotive healthcare system with special attention to controlling communicable and non-communicable diseases, reproductive health, child health and emergency services. The total health sector expenditure for FY 2024/25 was Kshs 3,742,565,594 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 89 percent. In FY 2023/24, the sector recorded an expenditure of KShs. 3,393,130,802 against a budget of KShs. 3,804,087,745 representing an absorption rate of 89 percent which was a drop of six percent from 95% recorded in FY 2022/23. Figure 1 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

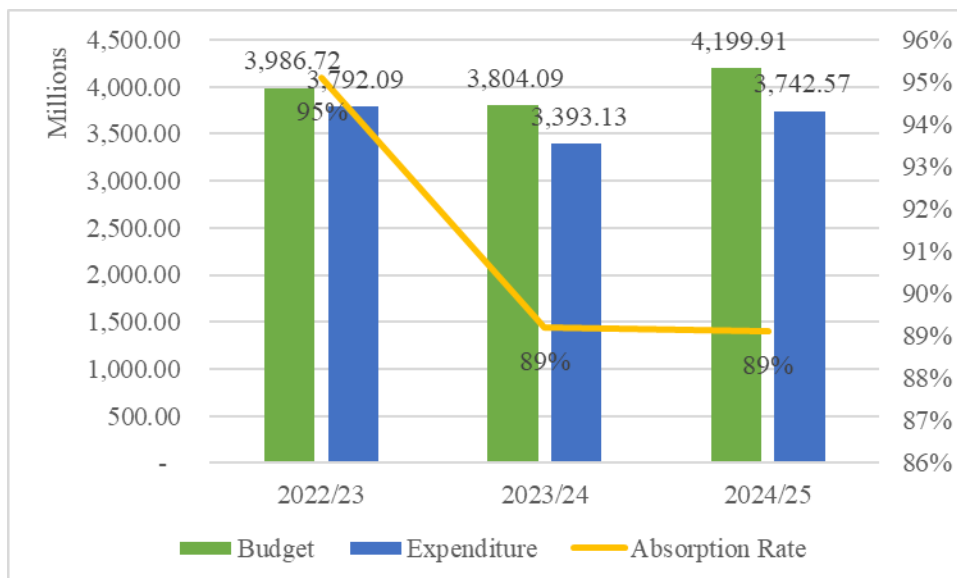


Figure 1: Health Department, Budget Allocation, Expenditures, And Absorption Rates 2022/23 To 2024/25

Planned priority objectives and outputs for the 2025/26 Budget

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

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

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

7.3 Programmes and their Objectives

PROGRAMME	OBJECTIVES
P1; Preventive and	To increase access to quality and effective promotive and preventive

PROGRAMME	OBJECTIVES
Promotive Health Care Services	health care services in the county.
P2; Curative Health	To improve the health status of the individual, family and community by ensuring affordable and available health care services.
P3; General administration	To ensure efficient service delivery through prudent management of public resources and influence design implementation and monitoring processes in all health-related sector actions across the Sector programmes.

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
					FY 2025/26	FY 2026/27
Programme 1: General administration & planning						
SP1. 1 General administration & planning	3,551,494,863	3,670,798,932	(34,595,889)	3,636,203,042	3,818,013,194	4,008,913,854
Total Expenditure of P.1	3,551,494,863	3,670,798,932	(34,595,889)	3,636,203,042	3,818,013,194	4,008,913,854
Programme 2: Curative health care services						
SP2. 1 :Curative health care services	388,483,454	367,002,747	(23,744,186)	343,258,561	360,421,489	378,442,564
Total Expenditure of P.2	388,483,454	367,002,747	(23,744,186)	343,258,561	360,421,489	378,442,564
Programme 3; Preventive and promotive health care services						
SP3. 1 Preventive and promotive health care services	259,935,497	260,182,627	-	260,182,627	273,191,759	286,851,347
Total Expenditure of P.3	259,935,497	260,182,627	-	260,182,627	273,191,759	286,851,347
Total Expenditure of Vote	4,199,913,813	4,297,984,306	(58,340,075)	4,239,644,231	4,451,626,442	4,674,207,764

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
					FY 2024/25	FY 2025/26
Current Expenditure	3,114,502,327	3,137,161,645	(15,500,000)	3,121,661,645	3,277,744,727	3,441,631,963
Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
Use of goods and services	520,390,082	533,596,722	(15,695,241)	517,901,481	543,796,555	570,986,383
Current Transfers Govt. Agencies						
Other Recurrent	139,028,796	101,515,462	195,241	101,710,703	106,796,238	112,136,050
Capital Expenditure	1,085,411,487	1,160,822,661	(42,840,075)	1,117,982,586	1,173,881,715	1,232,575,801
Acquisition of Non-Financial Assets						
Other Development	1,085,411,487	1,160,822,661	(42,840,075)	1,117,982,586	1,173,881,715	1,232,575,801
Total Expenditure of Vote	4,199,913,813	4,297,984,306	(58,340,075)	4,239,644,231	4,451,626,442	4,674,207,764

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	2,658,433,748	2,642,506,727	2,804,759	2,645,311,486	2,777,577,060	2,916,455,913
Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
Use of goods and services	77,054,975	56,941,804	1,304,759	58,246,563	61,158,891	64,216,836
Other Recurrent	126,295,324	83,515,462	1,500,000	85,015,462	89,266,235	93,729,547
Capital Expenditure	893,061,115	1,028,292,205	(37,400,648)	990,891,557	1,040,436,134	1,092,457,941
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	893,061,115	1,028,292,205	(37,400,648)	990,891,557	1,040,436,134	1,092,457,941
Total Expenditure	3,551,494,863	3,670,798,932	(34,595,889)	3,636,203,042	3,818,013,194	4,008,913,854
Sub-Programme 1.1: General administration & planning						
Current Expenditure	2,658,433,748	2,642,506,727	2,804,759	2,645,311,486	2,777,577,060	2,916,455,913
Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
Use of goods and services	77,054,975	56,941,804	1,304,759	58,246,563	61,158,891	64,216,836
Other Recurrent	126,295,324	83,515,462	1,500,000	85,015,462	89,266,235	93,729,547
Capital Expenditure	893,061,115	1,028,292,205	(37,400,648)	990,891,557	1,040,436,134	1,092,457,941
Acquisition of Non-Financial Assets						
Other Development	893,061,115	1,028,292,205	(37,400,648)	990,891,557	1,040,436,134	1,092,457,941
Total Expenditure	3,551,494,863	3,670,798,932	(34,595,889)	3,636,203,042	3,818,013,194	4,008,913,854
Programme 2: Curative health care services						
Current Expenditure	361,247,607	353,401,785	(18,304,759)	335,097,026	351,851,877	369,444,471
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	358,747,607	337,901,785	(17,000,000)	320,901,785	336,946,874	353,794,218
Other Recurrent	2,500,000	15,500,000	(1,304,759)	14,195,241	14,905,003	15,650,253
Capital Expenditure	27,235,847	13,600,962	(5,439,427)	8,161,535	8,569,612	8,998,092
Acquisition of Non-Financial Assets						
Other Development	27,235,847	13,600,962	(5,439,427)	8,161,535	8,569,612	8,998,092
Total Expenditure	388,483,454	367,002,747	(23,744,186)	343,258,561	360,421,489	378,442,564
Sub-Programme 2.1: Curative health care services						
Current Expenditure	361,247,607	353,401,785	(18,304,759)	335,097,026	351,851,877	369,444,471
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	358,747,607	337,901,785	(17,000,000)	320,901,785	336,946,874	353,794,218
Other Recurrent	2,500,000	15,500,000	(1,304,759)	14,195,241	14,905,003	15,650,253
Capital Expenditure	27,235,847	13,600,962	(5,439,427)	8,161,535	8,569,612	8,998,092
Acquisition of Non-Financial Assets						
Other Development	27,235,847	13,600,962	(5,439,427)	8,161,535	8,569,612	8,998,092
Total Expenditure	388,483,454	367,002,747	(23,744,186)	343,258,561	360,421,489	378,442,564
P3; Preventive and promotive health care services						
Current Expenditure	94,820,972	141,253,133	-	141,253,133	148,315,790	155,731,579
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	84,587,500	138,753,133	-	138,753,133	145,690,790	152,975,329
Other Recurrent	10,233,472	2,500,000	-	2,500,000	2,625,000	2,756,250
Capital Expenditure	165,114,525	118,929,494	-	118,929,494	124,875,969	131,119,768

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

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	*Assistant Public Health Officer[2]	J	4	4	5,412,057	5,521,682	5,797,766	6,087,654
Administration	*Assistant Public Health Officer[3]	H	3	3	3,589,486	3,662,194	3,845,303	4,037,569
Administration	*HRM Assistant[2]	J	3	3	2,099,555	2,142,082	2,249,186	2,361,646
Administration	*HRM Assistant[3]	H	1	1	588,342	600,259	630,272	661,786
Administration	*Mortuary Attendant[3]	D	8	8	2,686,139	2,740,549	2,877,576	3,021,455
Administration	*Nursing Officer (Intern)	K	18	18	28,447,405	29,023,627	30,474,808	31,998,549
Administration	*Registered Nurse [1] - Anaesthetist	K	6	6	10,172,413	10,378,461	10,897,384	11,442,254
Administration	Accountant[1]	K	1	1	896,664	914,827	960,568	1,008,596
Administration	Artisans [3]	E	1	1	492,328	502,300	527,415	553,786
Administration	Assistant Chief Health Administration Office	M	2	2	3,312,151	3,379,241	3,548,203	3,725,613
Administration	Assistant Chief Health Records & Information Mgt. Officer	M	2	2	4,037,312	4,119,090	4,325,044	4,541,296
Administration	Assistant Chief Pharmacist	P	6	6	25,071,690	25,579,533	26,858,510	28,201,435
Administration	Assistant Community Health Officer[1]	K	4	4	6,235,533	6,361,838	6,679,930	7,013,926
Administration	Assistant Community Health Officer[2]	J	4	4	5,494,375	5,605,667	5,885,950	6,180,248
Administration	Assistant Community Health Officer[3]	H	1	1	1,253,469	1,278,859	1,342,802	1,409,942
Administration	Assistant Director - Medical Services	P	15	15	59,163,642	60,362,041	63,380,143	66,549,150
Administration	Assistant Director Dental Services	P	1	1	4,123,729	4,207,257	4,417,620	4,638,501
Administration	Assistant Health Records & Information Mgt. Officer[1]	K	1	1	1,591,198	1,623,428	1,704,600	1,789,830
Administration	Assistant Health Records Info.Mgt Officer[2]	J	4	4	5,391,960	5,501,177	5,776,236	6,065,048
Administration	Assistant Health Records Info.Mgt Officer[3]	H	10	10	8,492,541	8,664,563	9,097,792	9,552,681
Administration	Assistant Occupational Therapist[1]	K	1	1	1,541,229	1,572,448	1,651,070	1,733,624
Administration	Assistant Occupational Therapist[2]	J	1	1	1,368,191	1,395,904	1,465,699	1,538,984
Administration	Assistant Occupational Therapist[3]	H	6	6	4,411,874	4,501,239	4,726,301	4,962,617
Administration	Assistant Office Administrator[2]	J	1	1	825,439	842,158	884,266	928,479
Administration	Assistant Physiotherapist[1]	K	3	3	4,701,187	4,796,412	5,036,233	5,288,045
Administration	Assistant Physiotherapist[2]	J	2	2	2,736,381	2,791,808	2,931,399	3,077,969
Administration	Assistant Physiotherapist[3]	H	12	12	10,379,390	10,589,631	11,119,113	11,675,069
Administration	Assistant Principal Health Records & Information Mgt. Officer	N	1	1	2,311,582	2,358,404	2,476,325	2,600,141
Administration	Assistant Public Health Officer[1]	K	3	3	5,047,802	5,150,048	5,407,551	5,677,928
Administration	Chief Accountant	M	1	1	1,416,213	1,444,899	1,517,144	1,593,002
Administration	Chief Assistant Occupational Therapist	M	2	2	4,037,312	4,119,090	4,325,044	4,541,296

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Chief Assistant Physiotherapist	M	2	2	4,037,312	4,119,090	4,325,044	4,541,296
Administration	Chief Assistant Public Health Officer	M	16	16	32,637,674	33,298,772	34,963,711	36,711,897
Administration	Chief Medical Lab Technologist	M	4	4	8,122,596	8,287,124	8,701,481	9,136,555
Administration	Chief Nursing Officer	M	4	4	8,259,441	8,426,742	8,848,079	9,290,483
Administration	Chief Nutrition & Dietetics Technologist	M	2	2	3,989,339	4,070,146	4,273,653	4,487,336
Administration	Chief Public Health Officer	M	2	2	3,994,914	4,075,834	4,279,626	4,493,607
Administration	Chief Registered Clinical Officer	M	9	9	19,489,668	19,884,445	20,878,667	21,922,601
Administration	Chief Registered Clinical Officer - Anaesthetist	M	1	1	2,291,710	2,338,130	2,455,036	2,577,788
Administration	Chief Registered Clinical Officer- Anaesthetist	M	1	1	2,209,117	2,253,864	2,366,557	2,484,885
Administration	Chief Registered Nurse	M	35	35	71,203,580	72,645,857	76,278,149	80,092,057
Administration	Cleaning Supervisor[1]	G	9	9	6,362,351	6,491,225	6,815,786	7,156,575
Administration	Cleaning Supervisor[2a]	F	2	2	1,131,667	1,154,590	1,212,319	1,272,935
Administration	Clerical Officer[1] - General Office Service	G	5	5	3,484,301	3,554,877	3,732,621	3,919,252
Administration	Clerical Officer[2]	F	26	26	10,751,824	10,969,610	11,518,090	12,093,995
Administration	Community Health Assistant[1]	J	4	4	5,214,936	5,320,568	5,586,597	5,865,926
Administration	Community Health Assistant[2]	H	4	4	4,917,933	5,017,549	5,268,426	5,531,847
Administration	Community Health Assistant[3]	G	1	1	1,164,591	1,188,181	1,247,590	1,309,969
Administration	Cook[1]	G	1	1	672,874	686,503	720,828	756,870
Administration	Counsellor [1]	K	15	15	14,570,843	14,865,986	15,609,285	16,389,749
Administration	Counsellor [2]	J	2	2	1,660,712	1,694,350	1,779,068	1,868,021
Administration	Dental Officer	M	2	2	6,454,343	6,585,080	6,914,334	7,260,051
Administration	Dental Specialist[2]	P	2	2	8,837,243	9,016,247	9,467,059	9,940,412
Administration	Dental Technologist[2]	J	2	2	2,736,381	2,791,808	2,931,399	3,077,969
Administration	Dental Technologist[3]	H	1	1	1,253,469	1,278,859	1,342,802	1,409,942
Administration	Deputy Director, Medical Services	Q	1	1	4,554,547	4,646,802	4,879,142	5,123,099
Administration	Deputy Chief Pharmacist	Q	1	1	4,680,310	4,775,113	5,013,868	5,264,562
Administration	Deputy Director - Medical Services	R	6	6	33,009,847	33,678,483	35,362,408	37,130,528
Administration	Director of Administration	R	3	3	10,218,579	10,425,563	10,946,842	11,494,184
Administration	Director, Medical and Public Health Services	R	1	1	5,895,921	6,015,346	6,316,114	6,631,919
Administration	Driver [2]	E	1	1	537,611	548,500	575,925	604,721
Administration	Driver [3]	D	25	25	10,344,921	10,554,465	11,082,188	11,636,298
Administration	Driver[1]	F	5	5	2,781,263	2,837,600	2,979,480	3,128,454
Administration	Driver[3]	D	3	3	1,561,687	1,593,319	1,672,985	1,756,635
Administration	Economist [2]	K	1	1	653,535	666,773	700,112	735,117
Administration	Enrolled Nurse[1]	J	28	28	38,475,824	39,255,177	41,217,936	43,278,833

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Enrolled Nurse[2]	H	11	11	14,024,303	14,308,375	15,023,793	15,774,983
Administration	Enrolled Nurse[3]	G	7	7	8,246,135	8,413,166	8,833,824	9,275,515
Administration	Health Administration Officer [3]	H	5	5	4,101,304	4,184,378	4,393,597	4,613,277
Administration	Health Administration Officer[1]	K	2	2	2,532,945	2,584,251	2,713,464	2,849,137
Administration	Health Administration Officer[2]	J	1	1	1,065,301	1,086,879	1,141,223	1,198,284
Administration	Health Records & Information Mgt. Assistant[1]	J	1	1	1,389,114	1,417,252	1,488,114	1,562,520
Administration	Health Records & Information Mgt. Officer	K	1	1	1,541,229	1,572,448	1,651,070	1,733,624
Administration	Health Records Info.Mgt Assistant[1]	J	6	6	8,107,968	8,272,200	8,685,810	9,120,101
Administration	Health Records Info.Mgt Assistant[2]	H	1	1	1,167,435	1,191,082	1,250,636	1,313,168
Administration	Health Records Info.Mgt Assistant[3]	G	5	5	5,554,700	5,667,214	5,950,575	6,248,103
Administration	Medical Eng. Technician[2]	H	2	2	2,506,939	2,557,719	2,685,605	2,819,885
Administration	Medical Eng. Technologist[1]	K	1	1	1,682,601	1,716,683	1,802,517	1,892,643
Administration	Medical Engineering Technician[1]	J	2	2	2,635,343	2,688,723	2,823,159	2,964,317
Administration	Medical Engineering Technician[3]	G	12	12	11,560,708	11,794,878	12,384,622	13,003,853
Administration	Medical Engineering Technologist[2]	J	2	2	2,757,305	2,813,156	2,953,814	3,101,504
Administration	Medical Lab Technician[1]	J	1	1	1,401,107	1,429,488	1,500,962	1,576,011
Administration	Medical Lab Technician[2]	H	7	7	8,514,100	8,686,559	9,120,887	9,576,932
Administration	Medical Lab Technician[3]	G	13	13	14,831,041	15,131,454	15,888,027	16,682,428
Administration	Medical Lab Technologist[1]	K	26	26	40,388,319	41,206,411	43,266,732	45,430,068
Administration	Medical Lab Technologist[2]	J	4	4	5,542,347	5,654,611	5,937,341	6,234,208
Administration	Medical Lab Technologist[3]	H	72	72	75,882,998	77,420,059	81,291,062	85,355,615
Administration	Medical Officer	M	28	28	86,654,457	88,409,701	92,830,186	97,471,695
Administration	Medical Social Worker[1]	K	2	2	3,274,348	3,340,672	3,507,706	3,683,091
Administration	Medical Social Worker[2]	J	3	3	4,012,378	4,093,652	4,298,334	4,513,251
Administration	Medical Social Worker[3]	H	4	4	2,908,671	2,967,588	3,115,968	3,271,766
Administration	Medical Specialist[1]	Q	2	2	9,528,146	9,721,145	10,207,203	10,717,563
Administration	Medical Specialist[2]	P	1	1	4,526,579	4,618,268	4,849,181	5,091,640
Administration	Member - County Executive Committee	T	1	1	6,616,959	6,750,990	7,088,540	7,442,967
Administration	Mortuary Superintendent	H	1	1	1,003,369	1,023,693	1,074,877	1,128,621
Administration	Nursing Officer (Intern)	K	2	2	3,223,578	3,288,874	3,453,318	3,625,984
Administration	Nutrition & Dietetics Technician[3]	G	2	2	1,297,775	1,324,063	1,390,266	1,459,780
Administration	Nutrition & Dietetics Technologist[1]	K	3	3	4,530,805	4,622,580	4,853,709	5,096,394
Administration	Nutrition & Dietetics Technologist[3]	H	4	4	4,660,977	4,755,388	4,993,157	5,242,815
Administration	Office Administrative Assistant[1]	J	1	1	825,439	842,158	884,266	928,479
Administration	Office Administrative Assistant[2]	H	1	1	769,173	784,753	823,990	865,190

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Orthopaedic Technologist[1]	K	1	1	1,591,198	1,623,428	1,704,600	1,789,830
Administration	Orthopaedic Trauma Technician[2]	H	4	4	4,889,850	4,988,897	5,238,342	5,500,259
Administration	Orthopaedic Trauma Technician[3]	G	7	7	3,143,437	3,207,109	3,367,465	3,535,838
Administration	Orthopaedic Trauma Technologist[1]	K	2	2	3,365,201	3,433,365	3,605,034	3,785,285
Administration	Orthopaedic Trauma Technologist[3]	H	2	2	2,509,232	2,560,058	2,688,061	2,822,464
Administration	Orthopaedic Technician [2]	H	1	1	1,216,578	1,241,220	1,303,281	1,368,445
Administration	Orthopaedic Technologist [2]	J	1	1	1,368,191	1,395,904	1,465,699	1,538,984
Administration	Orthopaedic Technologist [3]	H	3	3	1,790,103	1,826,363	1,917,681	2,013,565
Administration	Pharmaceutical Technologist[1]	K	6	6	9,276,420	9,464,320	9,937,536	10,434,413
Administration	Pharmaceutical Technologist[2]	J	1	1	1,389,114	1,417,252	1,488,114	1,562,520
Administration	Pharmaceutical Technologist[3]	H	31	31	30,565,640	31,184,768	32,744,006	34,381,207
Administration	Pharmacist	M	3	3	9,294,705	9,482,975	9,957,124	10,454,980
Administration	Principal Assistant Occupational Therapist	N	2	2	4,787,937	4,884,920	5,129,166	5,385,624
Administration	Principal Assistant Physiotherapist	N	1	1	2,476,355	2,526,515	2,652,841	2,785,483
Administration	Principal Assistant Public Health Officer	N	1	1	2,476,355	2,526,515	2,652,841	2,785,483
Administration	Principal Clinical Officer	N	2	2	2,608,279	2,661,111	2,794,167	2,933,875
Administration	Principal Medical Engineering Technologist	N	3	3	2,258,034	2,303,772	2,418,961	2,539,909
Administration	Principal Medical Lab Technologist[2]	N	2	2	4,976,696	5,077,502	5,331,377	5,597,946
Administration	Principal Nursing Officer	N	2	2	4,754,805	4,851,117	5,093,672	5,348,356
Administration	Principal Nutrition & Dietetics Officer	N	2	2	4,904,737	5,004,086	5,254,290	5,517,005
Administration	Principal Public Health Officer	N	7	7	16,897,843	17,240,120	18,102,126	19,007,232
Administration	Principal Registered Clinical Officer[1]	P	1	1	3,287,728	3,354,324	3,522,040	3,698,142
Administration	Principal Registered Clinical Officer[2]	N	6	6	15,649,674	15,966,668	16,765,002	17,603,252
Administration	Principal Registered Nurse	N	8	8	19,001,737	19,386,630	20,355,962	21,373,760
Administration	Principal Registered Nurse - Anaesthetist	N	1	1	2,302,810	2,349,456	2,466,928	2,590,275
Administration	Principal Supply Chain Management Officer	N	1	1	1,575,486	1,607,399	1,687,769	1,772,157
Administration	Public Health Assistant[1]	J	17	17	22,997,561	23,463,392	24,636,561	25,868,390
Administration	Public Health Assistant[2]	H	10	10	10,845,298	11,064,977	11,618,226	12,199,137
Administration	Public Health Assistant[3]	G	3	3	3,565,732	3,637,958	3,819,855	4,010,848
Administration	Public Health Officer	K	1	1	1,536,581	1,567,706	1,646,091	1,728,396
Administration	Radiographer[1]	K	5	5	7,883,237	8,042,917	8,445,063	8,867,316
Administration	Radiographer[2]	J	2	2	2,695,911	2,750,518	2,888,044	3,032,447
Administration	Radiographer[3]	H	4	4	4,654,323	4,748,599	4,986,029	5,235,331
Administration	Registered Clinical Officer [2]	J	5	5	7,419,633	7,569,923	7,948,419	8,345,840
Administration	Registered Clinical Officer [3]	H	65	65	74,722,051	76,235,596	80,047,376	84,049,745

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Registered Clinical Officer I - Anaesthetist	K	7	7	12,580,634	12,835,463	13,477,236	14,151,098
Administration	Registered Clinical Officer[1]	K	28	28	47,015,609	47,967,942	50,366,339	52,884,656
Administration	Registered Clinical Officer[1] - Anaesthetist	K	4	4	7,458,796	7,609,879	7,990,373	8,389,891
Administration	Registered Nurse [1] - Anaesthetist	K	3	3	5,158,406	5,262,893	5,526,038	5,802,340
Administration	Registered Nurse[1]	K	276	276	439,137,496	448,032,520	470,434,146	493,955,853
Administration	Registered Nurse[2]	J	97	97	129,010,748	131,623,947	138,205,145	145,115,402
Administration	Registered Nurse[3]	H	101	101	110,812,289	113,056,866	118,709,710	124,645,195
Administration	Senior Accountant	L	9	9	11,495,200	11,728,043	12,314,445	12,930,168
Administration	Senior Administrative Assistant	K	1	1	941,127	960,190	1,008,199	1,058,609
Administration	Senior Assistant Community Health Officer	L	2	2	3,772,329	3,848,740	4,041,177	4,243,236
Administration	Senior Assistant Director - Medical Service	Q	7	7	33,712,763	34,395,637	36,115,419	37,921,190
Administration	Senior Assistant Health Records & Information Mgt. Officer	L	1	1	1,905,092	1,943,680	2,040,864	2,142,908
Administration	Senior Assistant Occupational Therapist	L	1	1	1,828,005	1,865,032	1,958,284	2,056,198
Administration	Senior Assistant Physiotherapist	L	5	5	9,487,604	9,679,782	10,163,771	10,671,959
Administration	Senior Assistant Public Health Officer	L	15	15	28,619,304	29,199,007	30,658,957	32,191,905
Administration	Senior Clerical Officer - General Office Se	H	1	1	689,794	703,766	738,954	775,902
Administration	Senior Clinical Officer	L	1	1	1,892,478	1,930,812	2,027,352	2,128,720
Administration	Senior Dental Officer	N	3	3	10,953,847	11,175,724	11,734,510	12,321,235
Administration	Senior Dental Technologist	L	1	1	1,905,092	1,943,680	2,040,864	2,142,908
Administration	Senior Deputy Chief Health Administration O	P	1	1	2,712,059	2,766,994	2,905,344	3,050,611
Administration	Senior Deputy Chief Pharmacist	R	1	1	5,438,440	5,548,600	5,826,029	6,117,331
Administration	Senior Driver	G	4	4	2,746,694	2,802,330	2,942,446	3,089,568
Administration	Senior Enrolled Nurse[1]	L	16	16	30,765,641	31,388,820	32,958,261	34,606,174
Administration	Senior Enrolled Nurse[2]	K	19	19	31,465,338	32,102,690	33,707,824	35,393,215
Administration	Senior Health Promotion Officer	L	1	1	1,736,568	1,771,743	1,860,330	1,953,347
Administration	Senior Health Records & Information Mgt. Officer	L	2	2	3,772,329	3,848,740	4,041,177	4,243,236
Administration	Senior HRM & Development Officer	L	1	1	1,281,451	1,307,407	1,372,778	1,441,417
Administration	Senior Medical Eng. Technician	K	3	3	5,047,802	5,150,048	5,407,551	5,677,928
Administration	Senior Medical Engineering Technologist	L	2	2	3,665,646	3,739,896	3,926,891	4,123,236
Administration	Senior Medical Lab Officer	L	1	1	1,917,085	1,955,917	2,053,713	2,156,398
Administration	Senior Medical Lab Technician[1]	L	3	3	5,751,255	5,867,750	6,161,138	6,469,195
Administration	Senior Medical Lab Technician[2]	K	4	4	6,746,026	6,882,671	7,226,805	7,588,145
Administration	Senior Medical Lab Technologist	L	2	2	3,834,170	3,911,833	4,107,425	4,312,796
Administration	Senior Medical Officer	N	21	21	76,358,669	77,905,365	81,800,633	85,890,665

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Senior Nursing Officer	L	7	7	12,694,736	12,951,877	13,599,471	14,279,444
Administration	Senior Nutrition & Dietetics Technician	K	1	1	1,658,614	1,692,211	1,776,821	1,865,662
Administration	Senior Nutrition & Dietetics Technologist	L	2	2	3,685,125	3,759,770	3,947,758	4,145,146
Administration	Senior Orthopaedic Technologist	L	1	1	1,867,237	1,905,059	2,000,312	2,100,327
Administration	Senior Pharmaceutical Technologist	L	5	5	9,343,066	9,532,317	10,008,932	10,509,379
Administration	Senior Pharmacist	N	3	3	11,114,077	11,339,200	11,906,160	12,501,468
Administration	Senior Principal Assistant Physiotherapist	P	1	1	2,779,108	2,835,401	2,977,171	3,126,029
Administration	Senior Principal Registered Nurse	P	2	2	5,864,348	5,983,134	6,282,291	6,596,406
Administration	Senior Public Health Assistant	K	5	5	8,413,003	8,583,414	9,012,584	9,463,213
Administration	Senior Radiographer	L	1	1	1,905,092	1,943,680	2,040,864	2,142,908
Administration	Senior Registered Clinical Officer	L	9	9	15,860,047	16,181,303	16,990,368	17,839,887
Administration	Senior Registered Clinical Officer - Anaesthetist	L	13	13	27,737,469	28,299,310	29,714,276	31,199,990
Administration	Senior Registered Nurse	L	51	51	98,881,623	98,121,187	103,027,246	108,178,608
Administration	Senior Registered Nurse - Anaesthetist	L	1	1	2,058,829	2,100,532	2,205,559	2,315,837
Administration	Senior Support Staff	D	2	2	842,618	859,686	902,670	947,803
Administration	Superintendent (Building)	K	1	1	1,026,610	1,047,405	1,099,775	1,154,764
Administration	Supply Chain Management Assistant [3]	H	9	9	4,253,116	4,339,266	4,556,229	4,784,041
Administration	Supply Chain Management Assistant[1]	K	1	1	912,940	931,432	978,004	1,026,904
Administration	Supply Chain Management Officer[1]	K	4	4	2,347,694	2,395,247	2,515,010	2,640,760
Administration	Support Staff Supervisor	E	1	1	417,680	426,140	447,447	469,820
Administration	Support Staff[1]	C	1	1	368,814	376,285	395,099	414,854
Grand Total			1,570	1,570	2,455,083,453	2,502,049,454	2,627,151,926	2,758,509,523

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

Sub-program/ Focus Area	Key Performance Indicators	Baseline	Medium Term Targets			
		2023/24	2024/25	2025/26	2026/27	2027/28
Program: Preventive and Promotive Services						
Objective: To increase access to quality and effective promotive and preventive health care services in the county.						
Immunization	Proportion of children under one year Fully immunized	100	100	100	100	100
	% of deliveries conducted under-skilled personnel	91	92	93	95	97
	% of pregnant women attending at least 4 ANC visits	68	67	73	75	80
	Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	100	100	100
	Proportion of children 6-59 months supplemented with Vitamin A	80	88	90	92	94

Sub-program/ Focus Area	Key Performance Indicators	Baseline	Medium Term Targets			
		2023/24	2024/25	2025/26	2026/27	2027/28
NCDs	Percentage of women aged 15–49 years screened for cervical cancer	1	1	1	1	1
	% of over five outpatient cases patients screened for hypertension	0	1	1	1	1
	% of over five outpatient cases screened for diabetes	0	1	1	1	1
Psychosocial counseling	No. of residents reached with counseling services	50,000	59,000	65,000	75,000	80,000
	No. of one on one structured sessions	5,000	6,000	7,000	7,000	7,200
	No. of groups therapy services provided	3,000	3,300	3,300	3,400	3,500
Community Health strategy	No. of community dialogue days conducted	1,000	1,880	2,200	2,500	2,700
HIV/AIDS	% of expectant women LWHIV who are currently on ART	99	99	100	100	100
	% of HIV positive clients linked to care	100	100	100	100	100
TB	TB cure rate	93	94	94	95	96
	TB treatment success rate	97	98	99	99	100
Health Promotion	The number of world health days commemorated	8	11	11	14	14
	Number of Radio/TV sessions held	10	11	12	12	15
	Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20,000	21,600	24,000	25,000	27,000
Program: Curative & Rehabilitative Services						
Objective: To improve the health status of the individual, family and community by ensuring affordable and available health care services.						
Inpatient services	The average length of stay	5.2 days	4	4	4	4
	Facility death rate	5	5	4	5	5
	Percentage of facilities with sample referral networks	50	65	80	82	85
	Percentage of laboratories enrolled in External quality assurance schemes	70	80	90	93	94
Pharmacy	Number of orders placed	4	4	4	4	4
Rehabilitative Services	No. physiotherapy visits	24,000	24,500	25,000	25,000	25,000
	No. orthopedic visits	19,500	20,500	21,000	22,000	22,000
	No. occupational therapy visits	11,500	12,300	13,700	14,320	15,000
Program: General Administration & Planning						
Objective: To ensure efficient service delivery through prudent management of public resources and influence design implementation and monitoring processes in all health-related sector actions across the Sector programmes.						
Health Infrastructure	No. of health facilities renovated	10	17	14	20	45
Health Automation	No. of facilities automated	4	12	17	17	17
Health Financing	The proportion of population registered under SHA/SHIF	25	30	50	60	70

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

8.1 Department's Vision and Mission

Vision

An empowered society that enjoys equal rights and opportunities

Mission

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

8.2 Performance Overview and Background for Programme(s) Funding

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

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

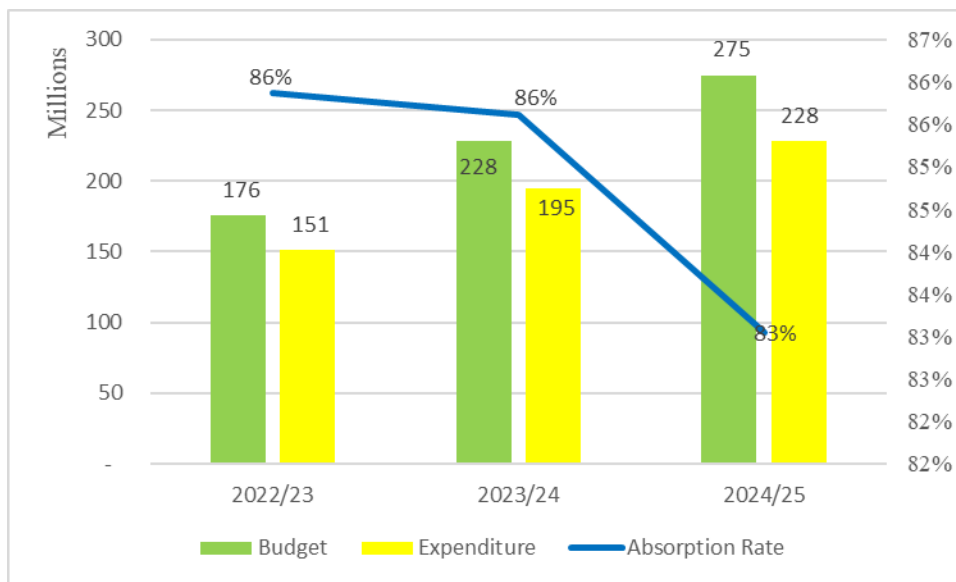


Figure 2: Gender and social services expenditure performance

Non-Financial Performance

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

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

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

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

Development Priorities for FY 2025/26

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

Key interventions in FY2025/26 include; Infrastructural development for 9 playgrounds; Support to sports development “Ligi Mashinani”, Supa Cup and KYISA; Construction of Kyanduya social hall; Youth empowerment programme; Support to organized groups; Elderly support; Provision of assistive devices for PWDs and PWD mapping and registration.

8.3 Programme Objectives

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	62,224,260	77,051,247	1,326,720	78,377,967	82,296,866	86,411,709
Total Expenditure of P.1	62,224,260	77,051,247	1,326,720	78,377,967	82,296,866	86,411,709
Programme 2: Gender & Social Development						
SP2. 1 Gender & Social Development	79,792,989	89,732,524	- 2,229,939	87,502,585	91,877,714	96,471,600
Total Expenditure of P.2	79,792,989	89,732,524	- 2,229,939	87,502,585	91,877,714	96,471,600
Programme 3: Youth Empowerment						
SP3. 1 Youth Empowerment	31,565,527	55,930,053	- 7,398,656	48,531,397	50,957,967	53,505,865
Total Expenditure of P.2	31,565,527	55,930,053	- 7,398,656	48,531,397	50,957,967	53,505,865
Programme 4: Sport Development						
SP4. 1 Sport Development	101,366,995	106,915,070	6,009,875	112,924,945	118,571,192	124,499,752
Total Expenditure of P.2	101,366,995	106,915,070	6,009,875	112,924,945	118,571,192	124,499,752
Total Expenditure of Vote	274,949,771	329,628,894	- 2,292,000	327,336,894	343,703,739	360,888,926

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	149,476,179	232,738,604	- 1,402,157	231,336,447	242,903,269	255,048,433
Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	27,629,265	35,691,412	- 4,620,280	31,071,132	32,624,689	34,255,923
Current Transfers Govt. Agencies						
Other Recurrent	69,880,888	142,482,864	3,218,123	145,700,987	152,986,037	160,635,339
Capital Expenditure	125,473,592	96,890,290	- 889,843	96,000,447	100,800,470	105,840,493
Acquisition of Non-Financial Assets						
Other Development	125,473,592	96,890,290	- 889,843	96,000,447	100,800,470	105,840,493
Total Expenditure of Vote	274,949,771	329,628,894	- 2,292,000	327,336,894	343,703,739	360,888,926

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	62,224,260	76,051,247	1,326,720	77,377,967	81,246,866	85,309,209
Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	7,529,265	10,878,099	1,737,640	12,615,739	13,246,526	13,908,852
Other Recurrent	2,728,969	10,608,821	- 410,920	10,197,901	10,707,796	11,243,186
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	62,224,260	77,051,247	1,326,720	78,377,967	82,296,866	86,411,709
Sub-Programme 1.1: General administration & planning						
Current Expenditure	62,224,260	76,051,247	1,326,720	77,377,967	81,246,866	85,309,209
Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	7,529,265	10,878,099	1,737,640	12,615,739	13,246,526	13,908,852
Other Recurrent	2,728,969	10,608,821	- 410,920	10,197,901	10,707,796	11,243,186
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	62,224,260	77,051,247	1,326,720	78,377,967	82,296,866	86,411,709
Programme 2: Gender & Social Development						
Current Expenditure	17,858,187	34,856,857	- 835,857	34,021,000	35,722,050	37,508,152
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,700,000	7,200,000	- 5,000,500	2,199,500	2,309,475	2,424,949
Other Recurrent	16,158,187	27,656,857	4,164,643	31,821,500	33,412,575	35,083,203
Capital Expenditure	61,934,802	54,875,667	- 1,394,082	53,481,585	56,155,665	58,963,448
Acquisition of Non-Financial Assets						
Other Development	61,934,802	54,875,667	- 1,394,082	53,481,585	56,155,665	58,963,448
Total Expenditure	79,792,989	89,732,524	- 2,229,939	87,502,585	91,877,714	96,471,600
Sub-Programme 2.1: Gender & Social Development						
Current Expenditure	17,858,187	34,856,857	- 835,857	34,021,000	35,722,050	37,508,152
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,700,000	7,200,000	- 5,000,500	2,199,500	2,309,475	2,424,949
Other Recurrent	16,158,187	27,656,857	4,164,643	31,821,500	33,412,575	35,083,203
Capital Expenditure	61,934,802	54,875,667	- 1,394,082	53,481,585	56,155,665	58,963,448
Acquisition of Non-Financial Assets						
Other Development	61,934,802	54,875,667	- 1,394,082	53,481,585	56,155,665	58,963,448
Total Expenditure	79,792,989	89,732,524	- 2,229,939	87,502,585	91,877,714	96,471,600
Programme 3: Youth Empowerment						
Current Expenditure	12,222,973	42,225,654	- 9,407,420	32,818,234	34,459,146	36,182,103
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,700,000	10,686,490	- 157,420	10,529,070	11,055,524	11,608,300
Other Recurrent	3,522,973	31,539,164	- 9,250,000	22,289,164	23,403,622	24,573,803
Capital Expenditure	19,342,554	13,704,399	2,008,764	15,713,163	16,498,821	17,323,762
Acquisition of Non-Financial Assets	-	-				
Other Development	19,342,554	13,704,399	2,008,764	15,713,163	16,498,821	17,323,762
Total Expenditure	31,565,527	55,930,053	- 7,398,656	48,531,397	50,957,967	53,505,865
Sub-Programme 3.1: Youth						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Empowerment						
Current Expenditure	12,222,973	42,225,654	- 9,407,420	32,818,234	34,459,146	36,182,103
Compensation to Employees	-	-	-		-	-
Use of goods and services	8,700,000	10,686,490	- 157,420	10,529,070	11,055,524	11,608,300
Other Recurrent	3,522,973	31,539,164	- 9,250,000	22,289,164	23,403,622	24,573,803
Capital Expenditure	19,342,554	13,704,399	2,008,764	15,713,163	16,498,821	17,323,762
Acquisition of Non-Financial Assets						
Other Development	19,342,554	13,704,399	2,008,764	15,713,163	16,498,821	17,323,762
Total Expenditure	31,565,527	55,930,053	- 7,398,656	48,531,397	50,957,967	53,505,865
Programme 4: Sport Development						
Current Expenditure	57,170,759	79,604,846	7,514,400	87,119,246	91,475,208	96,048,968
Compensation to Employees	-	-	-		-	-
Use of goods and services	9,700,000	6,926,823	- 1,200,000	5,726,823	6,013,164	6,313,822
Other Recurrent	47,470,759	72,678,023	8,714,400	81,392,423	85,462,044	89,735,146
Capital Expenditure	44,196,236	27,310,224	- 1,504,525	25,805,699	27,095,984	28,450,784
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	44,196,236	27,310,224	- 1,504,525	25,805,699	27,095,984	28,450,784
Total Expenditure	101,366,995	106,915,070	6,009,875	112,924,945	118,571,192	124,499,752
Sub-Programme 4.1: Sport Development						
Current Expenditure	57,170,759	79,604,846	7,514,400	87,119,246	91,475,208	96,048,968
Compensation to Employees	-	-	-		-	-
Use of goods and services	9,700,000	6,926,823	- 1,200,000	5,726,823	6,013,164	6,313,822
Other Recurrent	47,470,759	72,678,023	8,714,400	81,392,423	85,462,044	89,735,146
Capital Expenditure	44,196,236	27,310,224	- 1,504,525	25,805,699	27,095,984	28,450,784
Acquisition of Non-Financial Assets						
Other Development	44,196,236	27,310,224	- 1,504,525	25,805,699	27,095,984	28,450,784
Total Expenditure	101,366,995	106,915,070	6,009,875	112,924,945	118,571,192	124,499,752

8.7 Details of Staff Establishment by Organizational Structure

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

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

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

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

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

9.1 Department's Vision and Mission

Vision

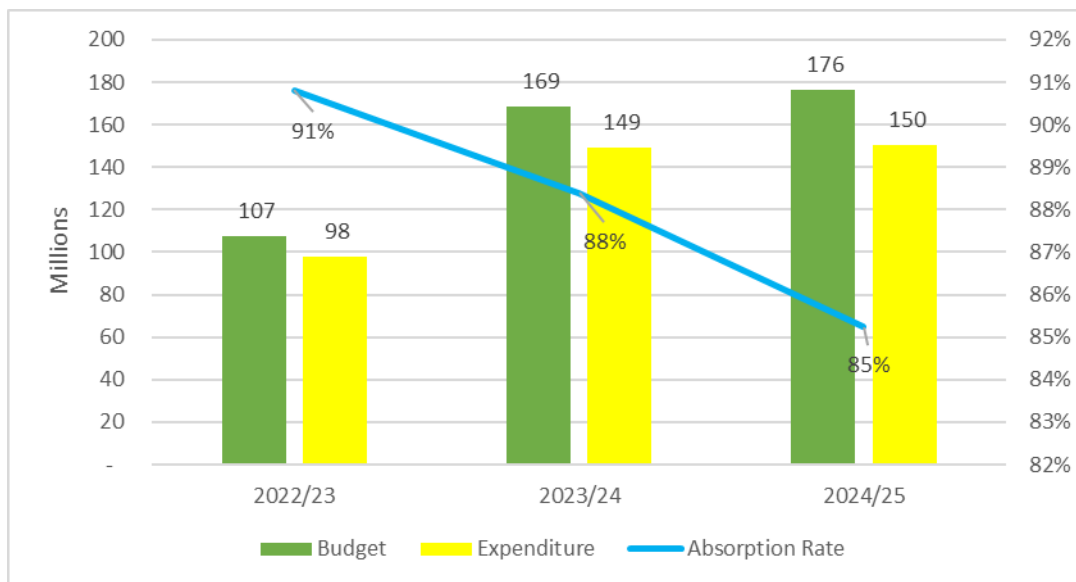
A leader in facilitating sustainable wealth creation.

Mission

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

9.2 Performance Overview and Background for Programme(s) Funding

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



Trade Budget, Expenditure and Absorption Rate

FY 2024/25 Non-Financial Performance

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

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

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

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

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

9.3 Programme Objectives/ Overall Outcome

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

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

Programme/ Sub Programme	FY 2425 Revised Budget Estimates 2	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	116,877,767	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Total Expenditure of P.1	116,877,767	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Programme 2: Trade development & promotion						
SP2.4; Trade marketing & promotion	40,019,271	108,583,040	- 3,440,232	105,142,808	110,399,949	115,919,946
Total Expenditure of P.2	40,019,271	108,583,040	- 3,440,232	105,142,808	110,399,949	115,919,946
P3; Industrial development and promotion						
SP3. 1 Industrial development and promotion	5,750,000	3,530,475	- 1,300,000	2,230,475	2,341,999	2,459,099
Total Expenditure of P.3	5,750,000	3,530,475	- 1,300,000	2,230,475	2,341,999	2,459,099
Programme 4: Tourism development & promotion						
SP4. 1 Tourism development & promotion	4,096,088	6,108,514	300,000	6,408,514	6,728,940	7,065,387
Total Expenditure of P.4	4,096,088	6,108,514	300,000	6,408,514	6,728,940	7,065,387
Programme 5: Culture, Art and the Music promotion						
SP4. 1 Culture, Art and the Music promotion	9,463,360	9,574,626	1,660,000	11,234,626	11,796,357	12,386,175
Total Expenditure of P.5	9,463,360	9,574,626	1,660,000	11,234,626	11,796,357	12,386,175
Total Expenditure of Vote	176,206,486	262,379,636	- 2,209,232	260,170,405	273,178,925	286,837,871

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

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2025/26	FY 2026/27
Current Expenditure	140,487,215	153,169,472	4,031,000	157,200,472	165,060,496	173,313,521
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	10,500,000	13,273,201	- 300,000	12,973,201	13,621,861	14,302,954
Current Transfers Govt. Agencies						
Other Recurrent	70,997,215	72,132,409	4,331,000	76,463,409	80,286,579	84,300,908
Capital Expenditure	35,719,271	109,210,164	- 6,240,232	102,969,932	108,118,429	113,524,351
Acquisition of Non-Financial Assets						
Other Development	35,719,271	109,210,164	- 6,240,232	102,969,932	108,118,429	113,524,351
Total Expenditure of Vote	176,206,486	262,379,636	- 2,209,232	260,170,405	273,178,925	286,837,871

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

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2025/26	FY 2026/27
Programme 1: General						

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
		FY 2025/26		FY 2025/26		
administration & planning						
Current Expenditure	116,877,767	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	8,500,000	11,693,201	- 300,000	11,393,201	11,962,861	12,561,004
Other Recurrent	49,387,767	55,125,918	871,000	55,996,918	58,796,764	61,736,602
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	116,877,767	134,582,981	571,000	135,153,981	135,153,981	149,007,264
Sub-Programme 1.1: General administration & planning						
Current Expenditure	116,877,767	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	8,500,000	11,693,201	- 300,000	11,393,201	11,962,861	12,561,004
Other Recurrent	49,387,767	55,125,918	871,000	55,996,918	58,796,764	61,736,602
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	116,877,767	134,582,981	571,000	135,153,981	141,911,680	149,007,264
Programme 2: Trade development & promotion						
Current Expenditure	7,800,000	7,023,056	-	7,023,056	7,374,209	7,742,919
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,300,000	6,563,056	-	6,563,056	6,891,209	7,235,769
Capital Expenditure	32,219,271	101,559,984	- 3,440,232	98,119,752	103,025,740	108,177,027
Acquisition of Non-Financial Assets						
Other Development	32,219,271	101,559,984	- 3,440,232	98,119,752	103,025,740	108,177,027
Total Expenditure	40,019,271	108,583,040	- 3,440,232	105,142,808	110,399,949	115,919,946
Sub-Programme 2.1: Trade development & promotion						
Current Expenditure	7,800,000	7,023,056	-	7,023,056	7,374,209	7,742,919
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,300,000	6,563,056	-	6,563,056	6,891,209	7,235,769
Capital Expenditure	32,219,271	101,559,984	- 3,440,232	98,119,752	103,025,740	108,177,027
Acquisition of Non-Financial Assets					-	-
Other Development	32,219,271	101,559,984	- 3,440,232	98,119,752	103,025,740	108,177,027
Total Expenditure	40,019,271	108,583,040	- 3,440,232	105,142,808	110,399,949	115,919,946
P3; Industrial development and promotion						
Current Expenditure	5,750,000	945,175	-	945,175	992,434	1,042,055
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	286,667	-	286,667	301,000	316,050
Other Recurrent	5,250,000	658,508	-	658,508	691,433	726,005
Capital Expenditure	-	2,585,300	- 1,300,000	1,285,300	1,349,565	1,417,043
Acquisition of Non-Financial Assets						
Other Development	-	2,585,300	- 1,300,000	1,285,300	1,349,565	1,417,043
Total Expenditure	5,750,000	3,530,475	- 1,300,000	2,230,475	2,341,999	2,459,099

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
		FY 2025/26		FY 2025/26		
Sub-Programme 3.1:Industrial development and promotion						
Current Expenditure	5,750,000	945,175	-	945,175	992,434	1,042,055
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	286,667	-	286,667	301,000	316,050
Other Recurrent	5,250,000	658,508	-	658,508	691,433	726,005
Capital Expenditure	-	2,585,300	- 1,300,000	1,285,300	1,349,565	1,417,043
Acquisition of Non-Financial Assets	-	-				
Other Development	-	2,585,300	- 1,300,000	1,285,300	1,349,565	1,417,043
Total Expenditure	5,750,000	3,530,475	- 1,300,000	2,230,475	2,341,999	2,459,099
Programme 4:Tourism development & promotion						
Current Expenditure	2,096,088	3,543,634	300,000	3,843,634	4,035,816	4,237,606
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	373,333	-	373,333	392,000	411,600
Other Recurrent	1,596,088	3,170,301	300,000	3,470,301	3,643,816	3,826,007
Capital Expenditure			-	2,564,880	2,693,124	2,827,780
Acquisition of Non-Financial Assets						
Other Development	2,000,000	2,564,880	-	2,564,880	2,693,124	2,827,780
Total Expenditure	2,096,088	3,543,634	300,000	6,408,514	6,728,940	7,065,387
Sub-Programme 4.1:Tourism development & promotion						
Current Expenditure	2,096,088	3,543,634	300,000	3,843,634	4,035,816	4,237,606
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	373,333	-	373,333	392,000	411,600
Other Recurrent	1,596,088	3,170,301	300,000	3,470,301	3,643,816	3,826,007
Capital Expenditure	2,000,000	2,564,880	-	2,564,880	2,693,124	2,827,780
Acquisition of Non-Financial Assets	-	-				
Other Development	2,000,000	2,564,880	-	2,564,880	2,693,124	2,827,780
Total Expenditure	4,096,088	6,108,514	300,000	6,408,514	6,728,940	7,065,387
Programme 5:Culture, Art and the Music promotion						
Current Expenditure	7,963,360	7,074,626	3,160,000	10,234,626	10,746,357	11,283,675
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,463,360	6,614,626	3,160,000	9,774,626	10,263,357	10,776,525
Capital Expenditure	1,500,000	2,500,000	- 1,500,000	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets	-	-				
Other Development	1,500,000	2,500,000	- 1,500,000	1,000,000	1,050,000	1,102,500
Total Expenditure	9,463,360	9,574,626	1,660,000	11,234,626	11,796,357	12,386,175
Sub-Programme 5.1:Culture, Art and the Music promotion						
Current Expenditure	7,963,360	7,074,626	3,160,000	10,234,626	10,746,357	11,283,675
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,463,360	6,614,626	3,160,000	9,774,626	10,263,357	10,776,525
Capital Expenditure	1,500,000	2,500,000	- 1,500,000	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets	-	-				
Other Development	1,500,000	2,500,000	- 1,500,000	1,000,000	1,050,000	1,102,500
Total Expenditure	9,463,360	9,574,626	1,660,000	11,234,626	11,796,357	12,386,175

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

POSITION/ TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2024/25 PROJECTED-KSH	FY 2025/26 PROJECTED-KSH	FY 2026/27 PROJECTED-KSH	FY 2027/28 PROJECTED-KSH
Principal Public Communications Officer	N	1	1	1,804,819	1,895,060	1,989,813	2,089,303
Assistant Director - Trade	P	1	1	2,382,902	2,502,047	2,627,149	2,758,506
Chief Co-operative Officer	M	3	2	2,797,974	2,937,872	3,084,766	3,239,004
Cleaning Supervisor[3]	D	30	25	10,131,040	10,637,592	11,169,472	11,727,945
Clerical Officer[2] - General Office Service	F	2	1	460,614	483,645	507,827	533,219
Co-operative Officer [2]	J	4	1	466,880	490,224	514,735	540,471
County Chief Officer	S	1	1	4,838,723	5,080,659	5,334,692	5,601,426
Director - Trade	R	1	1	3,426,017	3,597,318	3,777,184	3,966,043
Director of Administration	R	1	3	10,278,052	10,791,955	11,331,553	11,898,130
Driver [2]	E	1	1	412,889	433,534	455,210	477,971
Driver [3]	D	1	1	322,760	338,898	355,842	373,635
Driver[1]	F	1	1	460,614	483,645	507,827	533,219
Foreman[1]	G	1	1	961,840	1,009,932	1,060,429	1,113,450
Member - County Executive Committee	8	1	1	6,428,693	6,750,128	7,087,634	7,442,016
Principal Cultural Officer	N	2	1	1,730,659	1,817,192	1,908,051	2,003,454
Senior Driver[2]	E	2	1	872,723	916,359	962,177	1,010,286
Senior Office Administrative Assistant	K	2	1	1,030,761	1,082,299	1,136,414	1,193,235
Senior Support Staff	D	2	1	466,880	490,224	514,735	540,471
Senior Tourism Officer	L	2	1	1,250,214	1,312,724	1,378,360	1,447,278
Senior Weights & Measures Officer	L	1	1	1,250,214	1,312,724	1,378,360	1,447,278
Tourism Officer[1]	K	3	1	1,030,761	1,082,299	1,136,414	1,193,235
Trade Development Officer[1]	K	6	4	4,123,046	4,329,198	4,545,658	4,772,941
Weights & Measures Assistant[1]	K	4	1	1,030,761.60	1,082,299	1,136,414	1,193,235
Weights & Measures Officer[1]	K	6	1	1,030,761.60	1,082,299	1,136,414	1,193,235
Total				58,990,605	61,939,500	65,036,475	68,289,000

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

Key performance Indicators						
Programme	Indicators	Baseline	Target	Targets	Projected targets	
		2023	2024/25	2025/26	2026/27	2027/28
Programme 1: Trade development and promotion	No. of MSMEs trained	120	425	180	200	300
Outcome: Sustainable development of trade and investment	No. of stakeholders' fora held	3	4	6	5	5
SP1.1 Trade development & promotion	No. of trade infrastructure developed and renovated	4	4	4	4	4
	No. of weighing and measuring equipment verified	7,550	7,600	7,000	7,500	7500
	No. of weighing and measuring equipment inspected	1,550	1,600	1,700	1,500	1500
	Number of producers linked to market	30	35	45	100	150
	No. of trade fairs and exhibitions held	4	4	4	6	6
	No. of public toilets constructed	4	17	7	6	4
	No of market cleaned	175	205	210	215	220
	No of infrastructure structures maintained	2	6	4	4	4
	No. of skip bins installed for solid waste collection in designated areas.	0	4	4	4	4
Programme 2: Industrial Development and Investment	Number of products developed	5	5	5	6	8
	Number of innovations supported	8	10	10	15	20
	No. of cottage industries promoted	1	2	2	2	2
Outcome: Improved governance, management of enterprises by stimulating industrial technologies to create employment and eradicate poverty	Number of Jua Kali association supported	6	6	6	12	18
Programme 3: Tourism Development and Promotion	No. of tourism site promoted	2	2	2	3	5
Outcome: Increased county revenues from the tourism sector; Improved product quality and diversity; branded and marketed tourist sites	No. of circuits promoted	1	1	1	4	6
SP3.1 Tourism Development and Promotion	No. of activities implemented in the master plan	2	2	2	6	8
	No. of stakeholders engaged	15	25	25	30	50
Programme 4: Culture, Art and the Music promotion						
Outcome: Increased earnings from the arts, cultural and creative industry						
SP4.1 Culture, Art and the Music promotion	No. of cultural festivals and exhibitions held	5	6	7	4	4
	No. of artists promoted and supported in the cultural and creative industries	145	320	185	300	300
	No of culture events held	3	2	2	4	4

10.0 DEPARTMENT OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT

10.1 Department’s Vision and Mission

Vision

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

Mission

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

Sector goal

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

Source:County Treasury, 2026

10.2 Performance Overview and Background for Programme(s) Funding

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

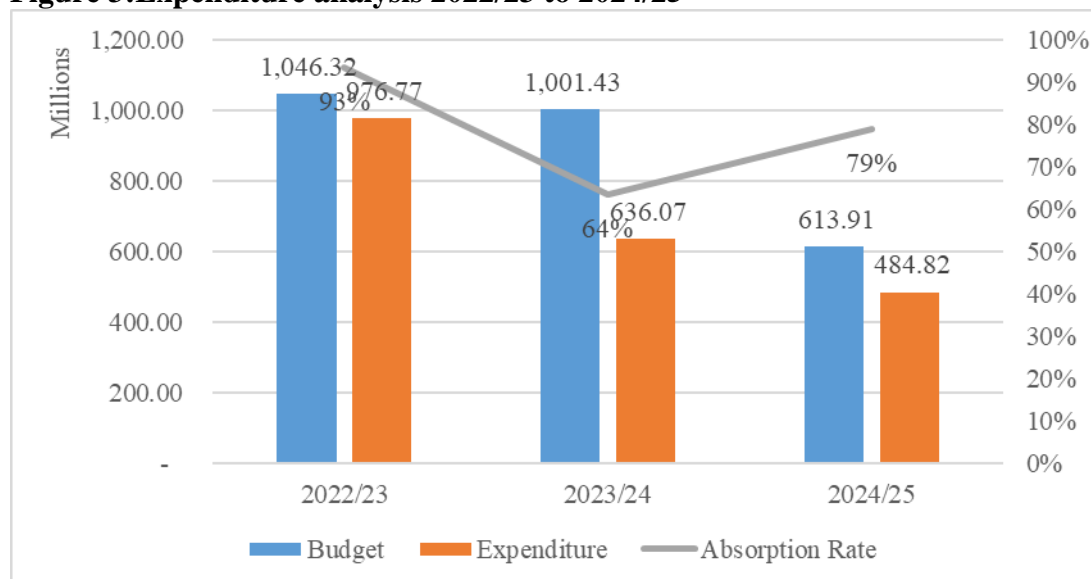
Table 12: Agriculture Department Expenditure Trends, 2022/23-2024/25

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

County treasury 2025

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

Figure 3:Expenditure analysis 2022/23 to 2024/25



County treasury 2025

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

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

Crop Development & Productivity: Efforts to increase production and productivity was enhanced through distribution of 48,478 metric tonnes of certified seeds to 24,239 beneficiaries. The initiative led to the production of 2,193.6 Metric Tons (MT) of cereal grains. The total value of this produce at farm gate prices was KShs 171,443,000, significantly increasing household incomes. To enhance fruit production and reduce cost of production, the government provided fruit seedlings to farmers.

Livestock Resources Management and Development:, the government government-initiated programmes to promote dairy development, meat value chain development, and fisheries enhancement. Milk production increased by 5 percent and beef production by 20 percent as compared in FY2022/23 with an increased number of farmers engaging in dairy and livestock production. Fisheries enhancement effort led to increased fish production from 8 Tons in FY 2022/23 to 8.6 Tons in FY 2023/24.

Co-operatives Development: To strengthen cooperative governance and compliance, the government conducted nine cooperative audits signalling a commitment to ensuring transparency and accountability. Over 2,000 coffee farmers accessed the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to enhance their coffee production and household income.

Fertilizer Satellite Depots: Makueni County is served by only three NCPB depots which are located in Wote, Emali and Kibwezi towns. Due to the vastness of the county, it is costly for the farmers in need of subsidized fertilizer to access it especially those coming from areas far from the three towns. It is against this backdrop that the Government of Makueni County partnered with the National Government through NCPB to implement the last mile distribution of the subsidized fertilizer to areas that are close to farmers. Towards this partnership, the county initiated and operationalized seven (7) satellite depots as follows: Kitise Satellite in Kitise-Kithuki ward, Kithumani Satellite in Mbitini ward, Kasikeu Satellite in Kasikeu ward, Mukuyuni Satellite in Ukia ward, Nunguni Satellite in Kilungu ward, Kikima Satellite in Mbooni ward and Tawa Satellite in Kisau/Kiteta ward.

Since inception and operationalization of these stores, the uptake of fertilizer in the county has tremendously improved. This can be attributed to the last mile depots closer to the farming communities.

A total of 5,319.2 MT of planting and top dressing subsidized fertilizer was procured by farmers for October, November and December 2023 season and March, April and May 2024. Over 25% of the fertilizer was sold from the 7 satellite depots. Further, under the National Agricultural Value Chain Project, the County registered over 187,000 farmers who are now able to receive subsidized fertilizer.

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

The department scaled up agricultural support services, reaching a total of 121,260 farmers with extension services across the county. These services were instrumental in improving on-farm practices, boosting yields, and promoting resilience among farming communities.

To address seed access and increase productivity, 36.782 metric tonnes of assorted certified seeds—including 27.464 MT of maize, 3.806 MT of beans, and 5.512 MT of green grams—

were distributed to 18,277 farmers across ten wards. The seeds were planted on over 1,542 hectares and are projected to yield more than 1,000 metric tonnes of produce, significantly enhancing food availability in the county. In addition, 65 farm ponds were excavated under the Agricultural Mechanization Services (AMS) programme, benefiting 42 households by improving water harvesting and irrigation potential.

Further, the county operationalized one aggregation center and packhouse in Wote, marking a major milestone in strengthening post-harvest handling and market access. Through collaboration with five exporters, 483,446 mangoes (Apple and Kent varieties), with an average weight of 8 kilograms depending on size, were exported to international markets including Oman, Dubai, Qatar, and the United Kingdom. This initiative is helping Makueni farmers tap into global markets, increasing their income and reducing post-harvest losses.

In the livestock sub-sector, the department intensified animal health programs, vaccinating 110,808 cattle and 72,503 goats and sheep, surpassing the quarterly targets and safeguarding livestock productivity. Additionally, 2,237 artificial inseminations were conducted across 11 wards, promoting genetic improvement and boosting dairy production potential.

The poultry sector also benefited from disease control efforts, with 1,321 birds vaccinated against Fowl Pox and over 16,000 birds vaccinated against Newcastle Disease. In total, 31,283 carcasses were processed countywide, including 9,306 beef, 3,630 sheep, 18,306 goats, and 41 pigs, reflecting a strong output in meat production and supply.

The cooperative movement saw notable growth during the period, with 25 new cooperative societies registered and 13 existing ones audited. These efforts have enhanced transparency, governance, and economic empowerment through collective action.

Under the National Agricultural Value Chain Development Programme (NAVCDP), the county recruited 210 enumerators (seven per ward) to strengthen farmer data collection and program monitoring. Of these, 164 enumerators had submitted data by the end of the quarter, with about five active per ward. Data collection is ongoing and will inform targeted support interventions. In addition, 15 SACCOs benefited from a SACCO Inclusion Grant totaling KSh 15 million, while another 15 SACCOs are awaiting approvals and disbursement.

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

10.3 Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	424,691,658	583,388,105	(21,500,916)	561,887,189	589,981,549	619,480,626
Total Expenditure of P.1	424,691,658	583,388,105	(21,500,916)	561,887,189	589,981,549	619,480,626
Programme 2: Land, Crop development & productivity			-			
SP2. 1 Land, Crop development & productivity	78,828,884	44,715,936	(51,792)	44,664,144	46,897,352	49,242,219
Total Expenditure of P.2	78,828,884	44,715,936	(51,792)	44,664,144	46,897,352	49,242,219
P3: Agribusiness and information management			-			
SP3. 1 Agribusiness and information management	49,578,284	39,188,077	(26,669,769)	12,518,308	13,144,223	13,801,435
Total Expenditure of P.3	49,578,284	39,188,077	(26,669,769)	12,518,308	13,144,223	13,801,435
Programme 4: Livestock Production, Management and Development			-			
SP4. 1 Livestock Production, Management and Development	61,643,103	33,198,968	(2,700,997)	30,497,971	32,022,869	33,624,013
Total Expenditure of P.4	61,643,103	33,198,968	(2,700,997)	30,497,971	32,022,869	33,624,013
Programme 5: Cooperative Development			-			
SP5. 1 Cooperative Development	7,502,775	13,780,511	-	13,780,511	14,469,537	15,193,013
Total Expenditure of P.5	7,502,775	13,780,511	-	13,780,511	14,469,537	15,193,013
Total Expenditure of Vote	622,244,704	714,271,597	(50,923,474)	663,348,123	696,515,529	731,341,306

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Current Expenditure	263,377,606	283,525,924	1,347,774	284,873,698	299,117,383	314,073,252
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	33,777,075	44,226,827	1,310,813	45,537,640	47,814,522	50,205,248
Current Transfers Govt. Agencies			-			
Other Recurrent	5,090,000	3,563,039	36,961	3,600,000	3,780,000	3,969,000
Capital Expenditure	358,867,098	430,745,674	(52,271,248)	378,474,425	397,398,146	417,268,054
Acquisition of Non-Financial Assets			-			
Other Development	358,867,098	430,745,674	(52,271,248)	378,474,425	397,398,146	417,268,054
Total Expenditure of Vote	622,244,704	714,271,597	(50,923,474)	663,348,123	696,515,529	731,341,306

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Revised Budget(1) Estimates		Revised Budget(2) Estimates	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	240,269,981	264,721,684	1,347,774	266,069,458	279,372,931	293,341,577
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	10,669,450	25,422,587	1,310,813	26,733,400	28,070,070	29,473,574
Other Recurrent	5,090,000	3,563,039	36,961	3,600,000	3,780,000	3,969,000
Capital Expenditure	184,421,677	318,666,422	(22,848,690)	295,817,731	310,608,618	326,139,049
Acquisition of Non-Financial Assets			-			
Other Development	184,421,677	318,666,422	(22,848,690)	295,817,731	310,608,618	326,139,049
Total Expenditure	424,691,658	583,388,105	(21,500,916)	561,887,189	589,981,549	619,480,626
Sub-Programme 1.1: General administration & planning			-			
Current Expenditure	240,269,981	264,721,684	1,347,774	266,069,458	279,372,931	293,341,577
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	10,669,450	25,422,587	1,310,813	26,733,400	28,070,070	29,473,574
Other Recurrent	5,090,000	3,563,039	36,961	3,600,000	3,780,000	3,969,000
Capital Expenditure	184,421,677	318,666,422	(22,848,690)	295,817,731	310,608,618	326,139,049
Acquisition of Non-Financial Assets			-		-	-
Other Development	184,421,677	318,666,422	(22,848,690)	295,817,731	310,608,618	326,139,049
Total Expenditure	424,691,658	583,388,105	(21,500,916)	561,887,189	589,981,549	619,480,626
Programme 2: Land, Crop development & productivity			-			
Current Expenditure	2,733,643	2,821,740	-	2,821,740	2,962,827	3,110,968
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,733,643	2,821,740	-	2,821,740	2,962,827	3,110,968
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	76,095,241	41,894,196	(51,792)	41,842,404	43,934,525	46,131,251
Acquisition of Non-Financial Assets			-		-	-
Other Development	76,095,241	41,894,196	(51,792)	41,842,404	43,934,525	46,131,251
Total Expenditure	78,828,884	44,715,936	(51,792)	44,664,144	46,897,352	49,242,219
Sub-Programme 2.1: Land, Crop development & productivity			-			
Current Expenditure	2,733,643	2,821,740	-	2,821,740	2,962,827	3,110,968
Compensation to Employees			-		-	-
Use of goods and services	2,733,643	2,821,740	-	2,821,740	2,962,827	3,110,968
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	76,095,241	41,894,196	(51,792)	41,842,404	43,934,525	46,131,251
Acquisition of Non-Financial Assets			-		-	-
Other Development	76,095,241	41,894,196	(51,792)	41,842,404	43,934,525	46,131,251
Total Expenditure	78,828,884	44,715,936	(51,792)	44,664,144	46,897,352	49,242,219
P3; Agribusiness and information management			-			
Current Expenditure	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	44,354,302	34,908,077	(26,669,769)	8,238,308	8,650,223	9,082,735
Acquisition of Non-Financial Assets			-			
Other Development	44,354,302	34,908,077	(26,669,769)	8,238,308	8,650,223	9,082,735
Total Expenditure	49,578,284	39,188,077	(26,669,769)	12,518,308	13,144,223	13,801,435
Sub-Programme 3.1: Agribusiness and information management			-			
Current Expenditure	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Compensation to Employees			-		-	-

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Revised Budget(1) Estimates		Revised Budget(2) Estimates	FY 2026/27	FY 2027/28
Use of goods and services	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	44,354,302	34,908,077	(26,669,769)	8,238,308	8,650,223	9,082,735
Acquisition of Non-Financial Assets			-		-	-
Other Development	44,354,302	34,908,077	(26,669,769)	8,238,308	8,650,223	9,082,735
Total Expenditure	49,578,284	39,188,077	(26,669,769)	12,518,308	13,144,223	13,801,435
Programme 4:Livestock Production, Management and Development			-			
Current Expenditure	11,250,000	8,612,500	-	8,612,500	9,043,125	9,495,281
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,250,000	8,612,500	-	8,612,500	9,043,125	9,495,281
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,393,103	24,586,468	(2,700,997)	21,885,471	22,979,744	24,128,731
Acquisition of Non-Financial Assets			-		-	-
Other Development	50,393,103	24,586,468	(2,700,997)	21,885,471	22,979,744	24,128,731
Total Expenditure	61,643,103	33,198,968	(2,700,997)	30,497,971	32,022,869	33,624,013
Sub-Programme 4.1: Livestock Production, Management and Development			-			
Current Expenditure	11,250,000	8,612,500	-	8,612,500	9,043,125	9,495,281
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,250,000	8,612,500	-	8,612,500	9,043,125	9,495,281
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,393,103	24,586,468	(2,700,997)	21,885,471	22,979,744	24,128,731
Acquisition of Non-Financial Assets			-		-	-
Other Development	50,393,103	24,586,468	(2,700,997)	21,885,471	22,979,744	24,128,731
Total Expenditure	61,643,103	33,198,968	(2,700,997)	30,497,971	32,022,869	33,624,013
Programme 5:Cooperative Development			-			
Current Expenditure	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	3,602,775	10,690,511	-	10,690,511	11,225,037	11,786,288
Acquisition of Non-Financial Assets			-		-	-
Other Development	3,602,775	10,690,511	-	10,690,511	11,225,037	11,786,288
Total Expenditure	7,502,775	13,780,511	-	13,780,511	14,469,537	15,193,013
Sub-Programme 5.1: Cooperative Development			-			
Current Expenditure	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	3,602,775	10,690,511	-	10,690,511	11,225,037	11,786,288
Acquisition of Non-Financial Assets			-		-	-
Other Development	3,602,775	10,690,511	-	10,690,511	11,225,037	11,786,288
Total Expenditure	7,502,775	13,780,511	-	13,780,511	14,469,537	15,193,013

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

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
1	Member - County Executive Committee	8		1	6,720,078	7,784,658	8,173,891
2	County Chief Officer	S		2	8,358,034	9,682,095	10,166,200
3	Director of Administration	R		3	11,177,782	12,948,542	13,595,970
4	Deputy Director HRM & Development	Q		1	3,104,814	3,596,672	3,776,506
5	Senior Assistant Director – Agriculture	Q		4	11,226,592	13,005,085	13,655,339
6	Senior Assistant Director - Livestock Production	Q		2	5,596,354	6,482,916	6,807,062
7	Senior Assistant Director - Veterinary Services	Q		1	3,192,979	3,698,804	3,883,744
8	Assistant Director – Agriculture	P		5	13,372,429	15,490,860	16,265,403
9	Assistant Director – Education	P		1	2,172,212	2,516,329	2,642,145
10	Assistant Director – Trade	P		1	2,674,486	3,098,172	3,253,081
11	Assistant Director - Veterinary Services	P		2	5,470,772	6,337,439	6,654,311
12	Assistant Director Administration	P		1	2,674,486	3,098,172	3,253,081
13	Assistant Director of Agriculture	P		1	2,674,486	3,098,172	3,253,081
14	Senior Principal Finance Officer	P		1	2,674,486	3,098,172	3,253,081
15	Chief Veterinary Officer	N		5	10,005,892	11,591,004	12,170,554
16	Principal Agricultural Officer	N		12	23,260,735	26,945,650	28,292,933
17	Principal Assistant Animal Health Office	N		1	1,977,695	2,290,998	2,405,547
18	Principal Co-operative Officer	N		1	1,928,975	2,234,560	2,346,287
19	Principal Livestock Production Officer	N		4	7,715,902	8,938,238	9,385,150
20	Senior Superintending Engineer, Mechanical	N		2	3,521,638	4,079,528	4,283,504
21	Chief Agricultural Officer	M		4	6,042,801	7,000,088	7,350,092
22	Chief Assistant Agricultural Officer	M		1	1,548,656	1,793,991	1,883,690
23	Chief Assistant Co-operative Officer	M		1	1,498,048	1,735,366	1,822,134
24	Chief Assistant Livestock Production Office	M		1	1,498,048	1,735,366	1,822,134
25	Chief Assistant Office Administrator	M		2	3,268,928	3,786,785	3,976,124
26	Chief Co-operative Officer	M		1	1,498,048	1,735,366	1,822,134
27	Chief Fisheries Officer	M		1	1,498,048	1,735,366	1,822,134
28	Chief Livestock Production Officer	M		1	1,498,048	1,735,366	1,822,134
29	Chief Superintendent Agriculture	M		1	1,548,656	1,793,991	1,883,690
30	Senior Administrative Officer	M		1	1,483,888	1,718,963	1,804,911
31	Senior Veterinary Officer	M		1	1,558,948	1,805,913	1,896,209
32	Superintending Engineer, Electrical	M		1	1,498,048	1,735,366	1,822,134
33	Superintending Engineer-Agriculture	M		1	1,498,048	1,735,366	1,822,134
34	*Veterinary Officer	L		1	1,462,907	1,694,657	1,779,390
35	Vacant[2]	L		1	897,438	1,039,608	1,091,588
36	Senior Assistant Agricultural Officer	L		5	7,010,034	8,120,548	8,526,576
37	Senior Assistant Animal Health Officer	L		1	1,448,900	1,678,431	1,762,353
38	Senior Assistant Leather Development Office	L		2	2,897,800	3,356,863	3,524,706
39	Senior Assistant Livestock Production Officer	L		2	2,877,215	3,333,018	3,499,669

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates- KShs	FY 2026/27 Projected- KShs	FY 2027/28 Projected- KShs
40	Senior Co-operative Auditor	L		1	1,402,007	1,624,110	1,705,315
41	Senior Livestock Production Officer	L		1	1,402,007	1,624,110	1,705,315
42	Veterinary Officer	L		1	1,402,007	1,624,110	1,705,315
43	Agricultural Officer	K		3	3,466,996	4,016,230	4,217,042
44	Assistant Agricultural Officer[1]	K		2	2,311,331	2,677,487	2,811,361
45	Assistant Fisheries Officer[1]	K		3	3,466,996	4,016,230	4,217,042
46	Assistant Livestock Prod Officer[1]	K		1	1,155,665	1,338,743	1,405,681
47	Chief Agricultural Assistant	K		7	8,089,658	9,371,204	9,839,764
48	Chief Animal Health Assistant	K		4	4,810,234	5,572,260	5,850,873
49	Fisheries Officer	K		1	1,155,665	1,338,743	1,405,681
50	HRM Assistant[1]	K		2	2,311,331	2,677,487	2,811,361
51	Livestock Production Officer	K		1	1,155,665	1,338,743	1,405,681
52	Trade Development Officer[1]	K		1	1,155,665	1,338,743	1,405,681
53	Assistant Engineer, Mechanical	J		2	1,794,875	2,079,215	2,183,176
54	Assistant Fisheries Officer [2]	J		1	897,438	1,039,608	1,091,588
55	Chief Clerical Officer - General Office Ser	J		2	1,823,681	2,112,584	2,218,214
56	Senior Inspector Agriculture	J		1	897,438	1,039,608	1,091,588
57	Supply Chain Management Assistant[2]	J		1	897,438	1,039,608	1,091,588
58	Water Bailiff [2]	J		1	897,438	1,039,608	1,091,588
59	*Animal Health Assistants[1]	H		2	1,542,964	1,620,112	1,701,118
60	Agricultural Assistant[1]	H		1	740,666	858,001	900,901
61	Assistant Agricultural Officer [3]	H		7	5,072,123	5,875,638	6,169,420
62	Assistant Livestock Production Officer [3]	H		14	10,144,246	11,751,275	12,338,839
63	Assistant Office Administrator [3]	H		1	724,589	839,377	881,346
64	Chief Driver	H		4	2,962,664	3,432,003	3,603,603
65	Senior Boiler Attendant	H		1	724,589	839,377	881,346
66	Senior Clerical Officer - General Office Se	H		3	2,173,767	2,518,130	2,644,037
67	*Animal Health Assistants[2]	G		21	14,817,151	17,164,451	18,022,674
68	Cleaning Supervisor[1]	G		4	2,634,742	3,052,133	3,204,739
69	Clerical Officer[1] - General Office Service	G		1	658,686	763,033	801,185
70	Senior Driver	G		5	3,293,428	3,815,166	4,005,924
71	Senior Plant Operator	G		1	658,686	763,033	801,185
72	Supply Chain Management Assistant[4]	G		1	658,686	763,033	801,185
73	Cleaning Supervisor[2a]	F		1	523,765	606,738	637,075
74	Clerical Officer[2]	F		2	668,500	774,402	813,122
75	Clerical Officer[2] - General Office Service	F		1	523,765	606,738	637,075
76	Driver[1]	F		1	523,765	606,738	637,075
77	Plant Operator[1]	F		1	523,765	606,738	637,075
78	Cook[3]	E		1	474,853	550,078	577,582
79	Driver [2]	E		1	488,077	565,398	593,667
80	Driver[2]	E		1	488,077	565,398	593,667
81	Plant Operator [2]	E		1	488,077	565,398	593,667

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates- KShs	FY 2026/27 Projected- KShs	FY 2027/28 Projected- KShs
82	Support Staff Supervisor	E		1	488,077	565,398	593,667
83	Driver [3]	D		2	533,200	617,668	648,552
84	Senior Support Staff	D		8	3,464,228	4,013,023	4,213,674
85	Support Staff[1]	C		1	409,512	474,386	498,105
	Total			204	268,931,515	311,367,778	326,936,167

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

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2023/24	Target 2024/25	Projected Target 2025/26	Projected Target 2026/27	Target 2027/28
Programme: General Administration & Planning								
Outcome: Efficient and effective support services for delivery of department's programmes								
SP 1.2 Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	14	14	10	10	10
			Number of farmers accessing the extension services.	162,400	162,400	170,520	179,046	187,998
Programme Name : Crop Development & productivity								
Programme Outcome: Increased crop productivity and outputs								
SP 2.1 Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	The quantity of certified seeds supplied (MT)	240	240	30	32	33
			Number of farmers benefited from the procured and supplied certified seeds	20,000	18,277	13,000	14,000	150000
SP 2.2. Food Security initiative- support to Farm Pond Programme	Directorate of agriculture	Increase food access and availability	Number of farm ponds excavated .	80	80	96	115	138
			Number of house hold benefited from farm ponds excavation exercise	80	80	96	115	138
SP 2.3 Fruits and vegetables value chain development	Directorate of agriculture		Number of farmers benefited from avocado seedlings supplied in the county	6,955	6,955	1000	1000	1000
			Area under low pest prevalence zone in Acres	17200	17200	20640	30960	46440
			Households under low pest prevalence zone	34200	34200	41040	61560	92340
			Number of farmers trained on integrated pest management system	4000	4000	4300	13,300	17,200
SP 2.4 Soil conservation and water harvesting and range rehabilitation	Directorate of agriculture	Digging of Zai pits	Length in Kms of farm terraces constructed	80	80	100	100	100
			agroforestry tree nurseries established	2	2	1	1	1
Programme Name : Agribusiness and information management								
Programme Outcome: Increased market access and product development (agribusiness, value addition and market development)								
SP3.1 Fruit and vegetable aggregation and processing	Directorate of agriculture		Number of cold room operationalized	1	1	2	3	1
			Number of aggregation centres	1	1	10	10	10

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2023/24	Target 2024/25	Projected Target 2025/26	Projected Target 2026/27	Target 2027/28
			constructed					
Programme Name: Livestock Production, Management and Development								
Programme Outcome: Increased livestock production for Socio-Economic development and industrialization								
SP 4.1 Dairy development	Livestock and veterinary services directorate	AI services provided	Number of AI administered	41	41	7,000	9,000	10,000
		Certified pasture seed distributed to farmers	Quantity in Kgs of pasture seeds procured and supplied to farmers	-	-	2000	3000	3500
SP 4.2 Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	5	5	12	12	12
SP 4.3 Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of livestock vaccinated	0	0	80,000	85,000	90,000
			Number of dogs vaccinated	1,267	1,267	30,000	30,000	30,000
			Revenue generated by the vaccination/livestock movement permits programme	3,574,851	3,574,851	2,500,000	2,500,000	2,500,000
		Veterinary camps outreach	Number of veterinary camps held	6	6	6	6	6
SP 4.3 Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	24,962	24,962	26,000	26,000	27,000
			Number of carcasses inspected - goats/sheep	87,655	87,655	90,000	90,000	93,000
		Slaughter houses inspected	Number of slaughter house inspected	64	64	81	81	81
			Amount of revenue generated by the veterinary public health programme	9,485,760	9,485,760	10,000,000	10,000,000	12,000,000
Name of Programme: Cooperative Development and Management								
Outcome: Improved governance, management of cooperative societies								
Cooperative Development and Management	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	64	64	70	70	70
Outcome: Improved governance, management of cooperative societies		Cooperatives supported	No. of cooperatives trained and have held AGM	90	90	90	90	90
		SACCOs adopting digital bookkeeping	No. of SACCOs digitized	10	10	10	10	10
		Improved community savings culture	Percentage increase in members savings by 15%	10%	10%	10%	10%	10%

11.0 DEPARTMENT OF WATER, SANITATION AND IRRIGATION

11.1 Department's Vision and Mission

Vision

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

Mission

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

11.2 Performance Overview and Background for Programme(s) Funding

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

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

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

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

11.4 Planned Priority Objectives for the FY 2025/26

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

- a. Expanding water distribution networks from existing sources to underserved areas.
- b. Automating water kiosks and introducing digital metered connections to minimize non-revenue water and reduce the time spent fetching water.
- c. Developing a business model for each water project to ensure long-term sustainability.
- d. Promoting individual household water connections through registered Water Service Providers for improved domestic access.

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

Overall Outcome

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	FY 2025/26 Revised Budget (1) Estimates	variance	FY 2025/26 Revised Budget (1I) Estimates	Projected Estimates	
		FY 2025/26	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning							
SP1. 1 General administration & planning	109,105,198	124,979,673	124,980,271	160,000,000	284,980,271	299,229,284	314,190,748
Total Expenditure of P.1	109,105,198	124,979,673	124,980,271	160,000,000	284,980,271	299,229,284	314,190,748
Programme 2: Water infrastructure Development							
SP 2.1 Water harvesting and storage	200,051,124	102,218,597	96,448,358	(4,000,000)	92,448,358	97,070,776	101,924,315
SP 2.2. Piped water supply infrastructure	198,098,683	255,043,721	338,357,357	(33,688,421)	304,668,936	319,902,382	335,897,501
SP2.3 Ground water development	113,632,012	81,600,000	110,790,762	(15,414,123)	95,376,639	100,145,471	105,152,744
Total Expenditure of P.2	511,781,819	438,862,318	545,596,477	(53,102,544)	492,493,933	517,118,629	542,974,561
Programme 3: Water infrastructure Development							
SP 3.1 Sand Authority	-	-	-	-	-	-	-
Total Expenditure of Vote	620,887,017	563,841,990	670,576,747	106,897,456	777,474,203	816,347,913	857,165,309

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	FY 2025/26 Revised Budget (1) Estimates	variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	109,352,698	115,879,673	117,279,673	-	117,279,673	123,143,656	129,300,839
Compensation to Employees	82,009,068	86,109,521	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	24,209,660	23,220,151	24,620,151	-	24,620,151	25,851,159	27,143,717

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	FY 2025/26 Revised Budget (1) Estimates	variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
Current Transfers Govt. Agencies							
Other Recurrent	3,133,970	6,550,000	6,550,000	-	6,550,000	6,877,500	7,221,375
Capital Expenditure	511,534,319	447,962,318	553,297,075	106,897,456	660,194,531	693,204,257	727,864,470
Acquisition of Non-Financial Assets							
Other Development	511,534,319	447,962,318	553,297,075	106,897,456	660,194,531	693,204,257	727,864,470
Total Expenditure of Vote	620,887,017	563,841,990	670,576,747	106,897,456	777,474,203	816,347,913	857,165,309

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	FY 2025/26 Revised Budget (1) Estimates	variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning							
Current Expenditure	98,452,698	103,279,673	104,679,673	-	104,679,673	109,913,656	115,409,339
Compensation to Employees	82,009,068	86,109,521	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	15,009,660	12,970,151	14,370,151	-	14,370,151	15,088,659	15,843,092
Other Recurrent	1,433,970	4,200,000	4,200,000	-	4,200,000	4,410,000	4,630,500
Capital Expenditure	10,652,500	21,700,000	20,300,598	160,000,000	180,300,598	189,315,628	198,781,409
Acquisition of Non-Financial Assets							
Other Development	10,652,500	21,700,000	20,300,598	160,000,000	180,300,598	189,315,628	198,781,409
Total Expenditure	109,105,198	124,979,673	124,980,271	160,000,000	284,980,271	299,229,284	314,190,748
Sub-Programme 1.1: General administration & planning							
Current Expenditure	98,452,698	103,279,673	104,679,673	-	104,679,673	109,913,656	115,409,339
Compensation to Employees	82,009,068	86,109,521	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	15,009,660	12,970,151	14,370,151	-	14,370,151	15,088,659	15,843,092
Other Recurrent	1,433,970	4,200,000	4,200,000	-	4,200,000	4,410,000	4,630,500
Capital Expenditure	10,652,500	21,700,000	20,300,598	160,000,000	180,300,598	189,315,628	198,781,409
Acquisition of Non-Financial Assets							
Other Development	10,652,500	21,700,000	20,300,598	160,000,000	180,300,598	189,315,628	198,781,409
Total Expenditure	109,105,198	124,979,673	124,980,271	160,000,000	284,980,271	299,229,284	314,190,748
Programme 2: Water infrastructure Development							
Current Expenditure	10,900,000	12,600,000	12,600,000	-	12,600,000	13,230,000	13,891,500
Compensation to Employees							
Use of goods and services	9,200,000	10,250,000	10,250,000	-	10,250,000	10,762,500	11,300,625
Other Recurrent	1,700,000	2,350,000	2,350,000	-	2,350,000	2,467,500	2,590,875
Capital Expenditure	500,881,819	426,262,318	532,996,477	(53,102,544)	479,893,933	503,888,629	529,083,061
Acquisition of Non-Financial Assets							
Other Development	500,881,819	426,262,318	532,996,477	(53,102,544)	479,893,933	503,888,629	529,083,061
Total Expenditure	511,781,819	438,862,318	545,596,477	(53,102,544)	492,493,933	517,118,629	542,974,561
Sub-Programme 2.1: Water harvesting and storage							
Current Expenditure	3,840,000	4,680,000	4,680,000	-	4,680,000	4,914,000	5,159,700
Compensation to Employees							
Use of goods and services	3,290,000	3,630,000	3,630,000	-	3,630,000	3,811,500	4,002,075
Other Recurrent	550,000	1,050,000	1,050,000	-	1,050,000	1,102,500	1,157,625
Capital Expenditure	196,211,124	97,538,597	91,768,358	(4,000,000)	87,768,358	92,156,776	96,764,615
Acquisition of Non-Financial Assets							
Other Development	196,211,124	97,538,597	91,768,358	(4,000,000)	87,768,358	92,156,776	96,764,615
Total Expenditure	200,051,124	102,218,597	96,448,358	(4,000,000)	92,448,358	97,070,776	101,924,315
Sub-Programme 2.2: Piped water supply infrastructure							
Current Expenditure	3,680,000	3,670,000	3,670,000		3,670,000	3,853,500	4,046,175
Compensation to Employees							
Use of goods and services	3,280,000	3,320,000	3,320,000	-	3,320,000	3,486,000	3,660,300
Other Recurrent	400,000	350,000	350,000	-	350,000	367,500	385,875
Capital Expenditure	194,418,683	251,373,721	334,687,357	(33,688,421)	300,998,936	316,048,882	331,851,326
Acquisition of Non-Financial Assets							
Other Development	194,418,683	251,373,721	334,687,357	(33,688,421)	300,998,936	316,048,882	331,851,326
Total Expenditure	198,098,683	255,043,721	338,357,357	(33,688,421)	304,668,936	319,902,382	335,897,501

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	FY 2025/26 Revised Budget (1) Estimates	variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
Sub-Programme 2.3: Ground water development							
Current Expenditure	3,380,000	4,250,000	4,250,000	-	4,250,000	4,462,500	4,685,625
Compensation to Employees							
Use of goods and services	2,630,000	3,300,000	3,300,000	-	3,300,000	3,465,000	3,638,250
Other Recurrent	750,000	950,000	950,000	-	950,000	997,500	1,047,375
Capital Expenditure	110,252,012	77,350,000	106,540,762	(15,414,123)	91,126,639	95,682,971	100,467,119
Acquisition of Non-Financial Assets		-				-	-
Other Development	110,252,012	77,350,000	106,540,762	(15,414,123)	91,126,639	95,682,971	100,467,119
Total Expenditure	113,632,012	81,600,000	110,790,762	(15,414,123)	95,376,639	100,145,471	105,152,744

11.8 Details of Staff Establishment by Organization Structure

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

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

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

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

12.0 DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, PUBLIC WORKS AND ENERGY

12.1 Vision and Mission

Vision

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

Mission

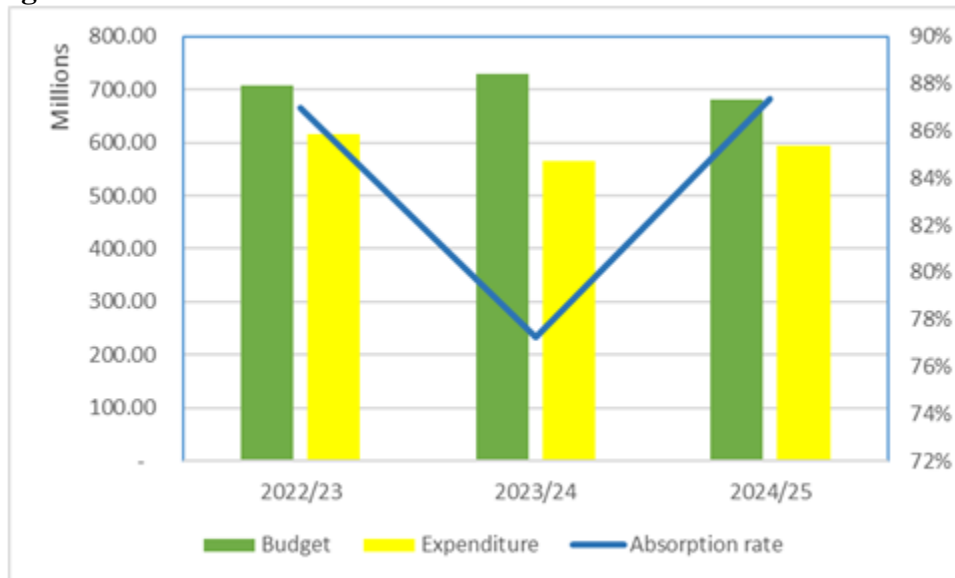
To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development

12.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

In FY 204/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 578,267,285 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,328 translating to 87 percent absorption rate an increase from 77 percent recorded in FY 2023/24. Recurrent absorption recorded 94 percent and development 86 percent. The figure below illustrates budgetary allocation, expenditure and absorption rate trend for the sector.

Figure 4: FY 2024/25 Sector Fiscal Performance



Source: County Treasury

12.3 FY 2024/25 Non-Financial Performance

During the period under review, road network connectivity was improved through; opening and widening of 365.1 km, grading of 2,010.4 km and gravelling of 56.6 km of roads. Additionally, 14 drifts were constructed, 1,336.5 meters of culverts were installed, and 33,500 meters of catch water mitre drains were excavated.

In the energy subsector, the county government, in partnership with Strathmore University and the World Rescue Institute launched Makueni County Energy Plan and developed Draft Makueni Energy Policy 2025. To bolster safety and extend hours of economic activities around market and urban areas, 17 grid floodlights, 45 integrated solar market lights and 70 grid streetlights were installed.

In Public Works and Housing sub sector, in support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee developed a comprehensive assessment report on Wote affordable housing in partnership with Institute of Engineers of Kenya on quality of works, compliance on environmental and social safeguards and the effectiveness of site-level supervision.

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

12.4FY 2025/26 planned priority objectives and outputs for the department

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

12.5Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	Revised Budget Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	101,562,910	104,112,513	887,623	105,000,136	110,250,142	115,762,649
Total Expenditure of P.1	101,562,910	104,112,513	887,623	105,000,136	110,250,142	115,762,649
Programme 2: Road transport						
SP2. 1 Road transport	444,305,770	753,356,182	(257,906,236)	495,449,946	520,222,443	546,233,565
Total Expenditure of P.2	444,305,770	753,356,182	(257,906,236)	495,449,946	520,222,443	546,233,565
P3; Infrastructure development						
SP3. 1 Infrastructure development	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Total Expenditure of P.3	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Programme 4: Energy Infrastructure & development						
SP4. 1 Energy Infrastructure & development	133,916,642	105,032,949	(2,300,000)	102,732,949	107,869,596	113,263,076
Total Expenditure of P.4	133,916,642	105,032,949	(2,300,000)	102,732,949	107,869,596	113,263,076
Total Expenditure of Vote	680,735,322	965,446,643	(259,318,614)	706,128,030	741,434,431	778,506,153

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

Expenditure Classification	Revised Budget Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	130,284,354	157,097,513	(1,400,000)	155,697,513	163,482,389	171,656,508
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
Use of goods and services	21,772,639	35,475,000	(100,000)	35,375,000	37,143,750	39,000,938
Current Transfers Govt. Agencies						
Other Recurrent	25,792,000	34,766,812	(1,300,000)	33,466,812	35,140,153	36,897,160
Capital Expenditure	550,450,968	808,349,130	(257,918,614)	550,430,517	577,952,042	606,849,644
Acquisition of Non-Financial Assets						
Other Development	550,450,968	808,349,130	(257,918,614)	550,430,517	577,952,042	606,849,644
Total Expenditure of Vote	680,735,322	965,446,643	(259,318,614)	706,128,030	741,434,431	778,506,153
.....						

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

Expenditure Classification	Revised Budget Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	92,976,455	104,112,513	(1,100,000)	103,012,513	108,163,139	113,571,296
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410

Expenditure Classification	Revised Budget Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Use of goods and services	5,606,740	10,390,000	(100,000)	10,290,000	10,804,500	11,344,725
Other Recurrent	4,650,000	6,866,812	(1,000,000)	5,866,812	6,160,153	6,468,160
Capital Expenditure	8,586,455	-	1,987,623	1,987,623	2,087,004	2,191,354
Acquisition of Non-Financial Assets						
Other Development	8,586,455	-	1,987,623	1,987,623	2,087,004	2,191,354
Total Expenditure	101,562,910	104,112,513	887,623	105,000,136	110,250,142	115,762,649
Sub-Programme 1.1: General administration & planning						
Current Expenditure	92,976,455	104,112,513	(1,100,000)	103,012,513	108,163,139	113,571,296
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
Use of goods and services	5,606,740	10,390,000	(100,000)	10,290,000	10,804,500	11,344,725
Other Recurrent	4,650,000	6,866,812	(1,000,000)	5,866,812	6,160,153	6,468,160
Capital Expenditure	8,586,455	-	1,987,623	1,987,623	2,087,004	2,191,354
Acquisition of Non-Financial Assets					-	
Other Development	8,586,455	-	1,987,623	1,987,623	2,087,004	2,191,354
Total Expenditure	101,562,910	104,112,513	887,623	105,000,136	110,250,142	115,762,649
Programme 2: Road transport						
Current Expenditure	19,092,000	27,945,000	-	27,945,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	2,395,000	-	2,395,000	2,514,750	2,640,488
Other Recurrent	18,542,000	25,550,000	-	25,550,000	26,827,500	28,168,875
Capital Expenditure	425,213,770	725,411,182	(257,906,236)	467,504,946	490,880,193	515,424,202
Acquisition of Non-Financial Assets						
Other Development	425,213,770	725,411,182	(257,906,236)	467,504,946	490,880,193	515,424,202
Total Expenditure	444,305,770	753,356,182	(257,906,236)	495,449,946	520,222,443	546,233,565
Sub-Programme 2.1: Road transport						
Current Expenditure	19,092,000	27,945,000	-	27,945,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	2,395,000	-	2,395,000	2,514,750	2,640,488
Other Recurrent	18,542,000	25,550,000	-	25,550,000	26,827,500	28,168,875
Capital Expenditure	425,213,770	725,411,182	(257,906,236)	467,504,946	490,880,193	515,424,202
Acquisition of Non-Financial Assets					-	
Other Development	425,213,770	725,411,182	(257,906,236)	467,504,946	490,880,193	515,424,202
Total Expenditure	444,305,770	753,356,182	(257,906,236)	495,449,946	520,222,443	546,233,565
P3: Infrastructure development						
Current Expenditure	950,000	1,945,000	-	1,945,000	2,042,250	2,144,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	1,295,000	-	1,295,000	1,359,750	1,427,738
Other Recurrent	400,000	650,000	-	650,000	682,500	716,625
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Sub-Programme 3.1: Infrastructure development						
Current Expenditure	950,000	1,945,000	-	1,945,000	2,042,250	2,144,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	1,295,000	-	1,295,000	1,359,750	1,427,738
Other Recurrent	400,000	650,000	-	650,000	682,500	716,625
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets					-	

Expenditure Classification	Revised Budget Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Programme 4:Energy Infrastructure & development						
Current Expenditure	17,265,899	23,095,000	(300,000)	22,795,000	23,934,750	25,131,488
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	15,065,899	21,395,000	-	21,395,000	22,464,750	23,587,988
Other Recurrent	2,200,000	1,700,000	(300,000)	1,400,000	1,470,000	1,543,500
Capital Expenditure	116,650,743	81,937,949	(2,000,000)	79,937,949	83,934,846	88,131,588
Acquisition of Non-Financial Assets						
Other Development	116,650,743	81,937,949	(2,000,000)	79,937,949	83,934,846	88,131,588
Total Expenditure	133,916,642	105,032,949	(2,300,000)	102,732,949	107,869,596	113,263,076
Sub-Programme 4.1: Energy Infrastructure & development						
Current Expenditure	17,265,899	23,095,000	(300,000)	22,795,000	23,934,750	25,131,488
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	15,065,899	21,395,000	-	21,395,000	22,464,750	23,587,988
Other Recurrent	2,200,000	1,700,000	(300,000)	1,400,000	1,470,000	1,543,500
Capital Expenditure	116,650,743	81,937,949	(2,000,000)	79,937,949	83,934,846	88,131,588
Acquisition of Non-Financial Assets					-	
Other Development	116,650,743	81,937,949	(2,000,000)	79,937,949	83,934,846	88,131,588
Total Expenditure	133,916,642	105,032,949	(2,300,000)	102,732,949	107,869,596	113,263,076

12.9 Details of Staff Establishment by Organizational Structure

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

Delivery Unit	Position/ Title	Job Group	In Position	FY 2024/25 Budget Estimates	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projection
Infrastructure,Transport,Public Works & Energy	Artisan Grade[1] - Building	G	1	603,188.00	615,597	646,377.36	678,696.22
Infrastructure, Transport,Public Works & Energy	Senior Driver	G	4	2,441,180.00	2,770,901.00	2,909,446.05	3,054,918.35
Infrastructure, Transport,Public Works & Energy	Senior Support Staff Supervisor	F	1	460,614.80	514,456	540,178.45	567,187.38
Infrastructure, Transport,Public Works & Energy	Clerical Officer[2]	F	2	645,520.00	801,863.00	841,956.15	884,053.96
Infrastructure, Transport,Public Works & Energy	Driver[1]	F	6	3,077,841.35	3,239,833.00	3,401,824.65	3,571,915.88
Infrastructure, Transport,Public Works & Energy	Artisans [3]	E	2	1,745,554.56	1,837,426	1,929,297.15	2,025,762.01
Infrastructure, Transport,Public Works & Energy	Driver [2]	E	9	868,860.29	914,589.78	960,319.26	1,008,335.23
Infrastructure, Transport,Public Works & Energy	Plant Operator [2]	E	3	1,293,554.20	1,361,636.00	1,429,717.80	1,501,203.69
Infrastructure, Transport,Public Works & Energy	Revenue Clerk[2]	E	1	860,947.61	998,323	1,048,238.97	1,100,650.92
Infrastructure, Transport,Public Works & Energy	Clerical Officer[2]	E	1	870,949.74	916,789	962,628.66	1,010,760.10
Infrastructure, Transport,Public Works & Energy	Cleaning Supervisor[1]	G	1	662,242.85	697,098	731,952.62	768,550.25
Infrastructure, Transport,Public Works & Energy	Driver [3]	D	5	4,079,332.51	4,294,034	4,508,735.93	4,734,172.73
Infrastructure, Transport,Public Works & Energy	Assistant Office Administrator [3]	D	1	705,397.58	742,524	779,649.96	818,632.46
Infrastructure, Transport,Public Works & Energy	Plant Operator[1]	C	3	2,224,688.15	2,341,777.00	2,458,865.85	2,581,809.14
Infrastructure, Transport,Public Works & Energy	Driver[2]	B	1	648,290.48	750,764	788,302.66	827,717.80
Infrastructure, Transport,Public Works & Energy	Driver[3]	A	1	605,399.85	701,457	736,529.67	773,356.16

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

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/26	Targets 2026/27	Target 2027/28
General Administration	Administration	Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	2	1	1	1	1

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/26	Targets 2026/27	Target 2027/28
SP2.1 Road transport	Roads Department	Roads management	KM of roads opened	445.3	50	100	100	100
			Km of roads maintained	1273.4	300	950	400	400
			No. of km graveled	102	150	170	150	200
			Cubic meter of roads cabropaved	0	2000	2000	2000	2000
		Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	100%	100%	100%	100%
		construction of drifts	No of Drifts constructed	12	10	7	10	10
SP3. Energy Promotion and Development	Market lighting Programme	Installation of street lights	No. of streetlights installed	63	60	60	90	100
		Streetlights maintained	No. of streetlights maintained	1905	2000	2000	2200	2300
		Installation of high mast flood lights	No. high mast floodlights installed	5	10	13	15	15
	Rural electrification	Households connected with electricity	No. of HHs and public amenities connected to electricity.	576	650	700	800	900
	Green energy adoption	Facilities solarized	No. of facilities solarized	1	1	1	1	1

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

13.1 Department’s Vision and Mission

Vision

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

Mission

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

Performance Overview and Background for Programme(s) Funding.

13.2 FY 2024/25 Financial Performance

The sector received a budget of KShs. 808,912,731 composing of; KShs. 120,245,616 for Wote Municipality, KShs. 69,590,011 for Emali-Sultan Hamud Municipality and KShs. 619,077,104 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs. 462,473,482 translating to an absorption rate of 57 percent, a decline from 71 percent recorded in FY 2023/24.

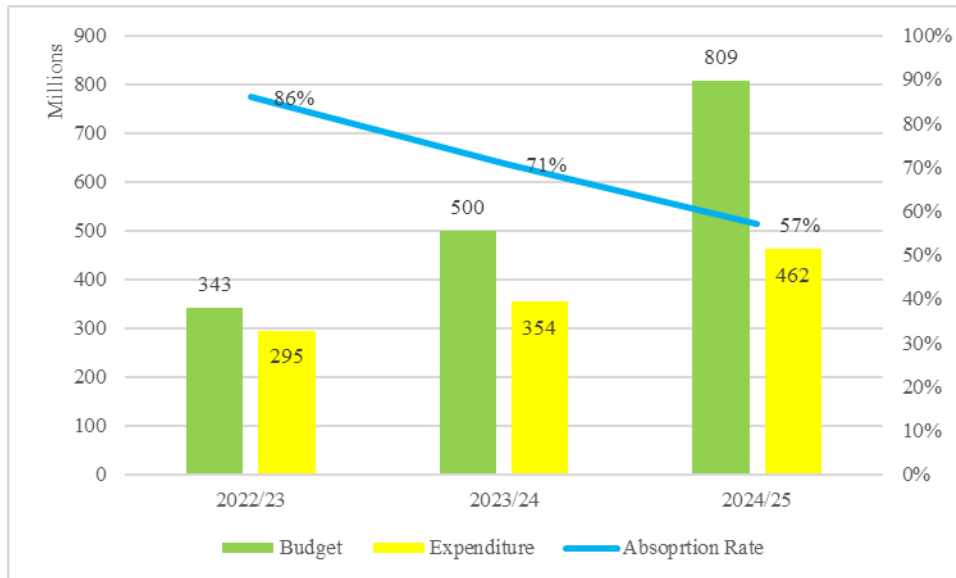


Figure 5: Lands Budget, Expenditure and Absorption Rate

13.3 Non-Financial Performance

Over the period under review, the sector made significant progress in urban development and land management; Urban physical development plan was prepared for Tawa town to guide development of the town, rolled out and implemented Ardhi Makueni system, digitizing land management, administration, and revenue collection. 6 market urban plans (Kathulumbi, Kalawa, Kwa Kathoka, Thithi, Kiboko and Kayata) were approved for proper planning and organization of the markets. To secure land tenure and property rights for citizens, the County Government supported the issuance of 700 title deeds and a total of 283 letters of allotment, besides initiating the processing of leasehold titles. The Department initiated the process of acquiring land for the construction of Mulata and Ndumoni dispensaries in Nzaui/Kilili/Kalamba Ward.

To improve the urban infrastructure, an area of 2,720m² was cabro-paved along the stretch from Galana to Co-operative Bank Junction in Wote Municipality to expand parking space, enhance storm-water drainage and flood control, and improve the overall aesthetics of the town. Emali-Sultan Hamud Municipality opened and unclogged 4,350 meters of drainage channels in Emali and Sultan Hamud towns, engaged 464 market cleaners on a casual basis to clean, collect, and dispose of solid waste across 28 urban centers and a cleaning machinery package (tractor, trailer, bowser, and pump) was procured to enhance sanitation services, alongside the provision of protective gear for market cleaners.

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

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

The following interventions will be implemented;

- i. Promote security of land tenure by undertaking survey, mapping and titling of public land, land verification and validation to resolve ownership disputes and surveying of market centres which have physical land use and development plans.
- ii. Implement the Makueni Ardhi System, integrating Makueni LIMS and EDAMs, using modern and innovative approaches to manage public land and process land development applications.
- iii. Build community climate resilience, forest conservation and management
- iv. Enhance environmental quality and standards
- v. Prepare and implement local physical and land use development plans
- vi. Develop urban infrastructure, market lightning, waste disposal and sanitation.

13.5 Programme Objectives/Overall Outcome

Programme Name	Objective
P.1 General administration & Planning	To provide efficient and effective support services for delivery of departments programmes
P.2 Land Survey & Mapping	To ensure efficient and effective administration and management of Land Resource.
P. 3 Urban Planning	To improve infrastructure development, connectivity and accessibility, safety and security within Urban areas and efficiency in land management.
P.4 Mining mapping & development	To map, explore and develop existing mineral resources
P.5 Environment management and protection	To protect, conserve and sustainably manage the environment

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SPI. 1 General administration & planning	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
Total Expenditure of P.1	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
Programme 2: : Land Survey & Mapping						
SP2. 1 : Land Survey & Mapping	23,622,306	24,882,032	- 8,492,840	16,389,192	17,208,652	18,069,084
Total Expenditure of P.2	23,622,306	24,882,032	- 8,492,840	16,389,192	17,208,652	18,069,084
Programme 3; Urban planning						
SP3. 1 Urban planning	57,002,104	60,441,443	- 2,475,000	57,966,443	60,864,765	63,908,003
Total Expenditure of P.3	57,002,104	60,441,443	- 2,475,000	57,966,443	60,864,765	63,908,003
Programme 4: Mining mapping & development						
SP4. 1 Mining mapping & development	2,680,000	1,049,714	-	1,049,714	1,102,199	1,157,309
Total Expenditure of P.4	2,680,000	1,049,714	-	1,049,714	1,102,199	1,157,309
P5: Environment Management and Protection						
SP5.1 Environment Management and Protection	468,961,468	541,491,294	6,114,820	547,606,114	574,986,419	603,735,740
Total Expenditure of P.5	468,961,468	541,491,294	6,114,820	547,606,114	574,986,419	603,735,740
Total Expenditure of Vote	619,077,104	696,398,315	- 3,063,020	693,335,295	728,002,060	764,402,163

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	85,877,580	87,076,924	620,000	87,696,924	92,081,770	96,685,858
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	23,172,854	20,613,091	1,110,000	21,723,091	22,809,246	23,949,708
Current Transfers Govt. Agencies						
Other Recurrent	5,800,000	5,600,000	(490,000)	5,110,000	5,365,500	5,633,775
Capital Expenditure	533,199,524	609,321,391	(3,683,020)	605,638,371	635,920,290	667,716,304
Acquisition of Non-Financial Assets						
Other Development	533,199,524	609,321,391	(3,683,020)	605,638,371	635,920,290	667,716,304
Total Expenditure of Vote	619,077,104	696,398,315	(3,063,020)	693,335,295	728,002,060	764,402,163
.....						

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

Expenditure Classification	FY 2024/25	Revised Budget(1)	Variance	Revised Budget(2)	Projected Estimates	
	Revised Budget (2) Estimates	Estimates		Estimates	FY 2026/27	FY 2027/28
	FY 2024/25	FY 2025/26		FY 2025/26		
Programme 1: General administration & planning						
Current Expenditure	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	7,406,500	6,270,000	1,240,000	7,510,000	7,885,500	8,279,775
Other Recurrent	2,500,000	1,400,000	550,000	1,950,000	2,047,500	2,149,875
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
Sub-Programme 1.1: General administration & planning						
Current Expenditure	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	7,406,500	6,270,000	1,240,000	7,510,000	7,885,500	8,279,775
Other Recurrent	2,500,000	1,400,000	550,000	1,950,000	2,047,500	2,149,875
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	66,811,226	68,533,833	1,790,000	70,323,833	73,840,024	77,532,026
Programme 2: Land Survey & Mapping						
Current Expenditure	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	21,238,385	23,552,952	- 8,492,840	15,060,112	15,813,118	16,603,774
Acquisition of Non-Financial Assets						
Other Development	21,238,385	23,552,952	- 8,492,840	15,060,112	15,813,118	16,603,774
Total Expenditure	23,622,306	24,882,032	- 8,492,840	16,389,192	17,208,652	18,069,084
Sub-Programme 2.1: Land Survey & Mapping						
Current Expenditure	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	21,238,385	23,552,952	- 8,492,840	15,060,112	15,813,118	16,603,774
Acquisition of Non-Financial Assets						
Other Development	21,238,385	23,552,952	- 8,492,840	15,060,112	15,813,118	16,603,774
Total Expenditure	23,622,306	24,882,032	- 8,492,840	16,389,192	17,208,652	18,069,084
P3: Urban planning						
Current Expenditure	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,854,639	55,677,432	-	2,475,000	53,202,432	55,862,553
Acquisition of Non-Financial Assets						
Other Development	50,854,639	55,677,432	-	2,475,000	53,202,432	55,862,553
Total Expenditure	57,002,104	60,441,443	-	2,475,000	57,966,443	60,864,765
Sub-Programme 3.1: Urban planning						
Current Expenditure	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,854,639	55,677,432	-	2,475,000	53,202,432	55,862,553
Acquisition of Non-Financial Assets						
Other Development	50,854,639	55,677,432	-	2,475,000	53,202,432	55,862,553
Total Expenditure	57,002,104	60,441,443	-	2,475,000	57,966,443	60,864,765
Programme 4: Mining mapping & development						
Current Expenditure	1,080,000	850,000	-	850,000	892,500	937,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	880,000	650,000	-	650,000	682,500	716,625
Other Recurrent	200,000	200,000	-	200,000	210,000	220,500
Capital Expenditure	1,600,000	199,714	-	199,714	209,699	220,184
Acquisition of Non-Financial Assets						
Other Development	1,600,000	199,714	-	199,714	209,699	220,184
Total Expenditure	2,680,000	1,049,714	-	1,049,714	1,102,199	1,157,309
Sub-Programme 4.1: Mining mapping & development						
Current Expenditure	1,080,000	850,000	-	850,000	892,500	937,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	880,000	650,000	-	650,000	682,500	716,625
Other Recurrent	200,000	200,000	-	200,000	210,000	220,500
Capital Expenditure	1,600,000	199,714	-	199,714	209,699	220,184
Acquisition of Non-Financial Assets						
Other Development	1,600,000	199,714	-	199,714	209,699	220,184
Total Expenditure	2,680,000	1,049,714	-	1,049,714	1,102,199	1,157,309
Programme 5: Environment Management and Protection						
Current Expenditure	9,454,968	11,600,000	-	1,170,000	10,430,000	10,951,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	6,354,968	7,600,000	-	130,000	7,470,000	7,843,500
Other Recurrent	3,100,000	4,000,000	-	1,040,000	2,960,000	3,108,000
Capital Expenditure	459,506,500	529,891,294	-	7,284,820	537,176,114	564,034,919
Acquisition of Non-Financial Assets						
Other Development	459,506,500	529,891,294	-	7,284,820	537,176,114	564,034,919
Total Expenditure	468,961,468	541,491,294	-	6,114,820	547,606,114	574,986,419
Sub-Programme 5.1:						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Environment Management and Protection						
Current Expenditure	9,454,968	11,600,000	- 1,170,000	10,430,000	10,951,500	11,499,075
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	6,354,968	7,600,000	- 130,000	7,470,000	7,843,500	8,235,675
Other Recurrent	3,100,000	4,000,000	- 1,040,000	2,960,000	3,108,000	3,263,400
Capital Expenditure	459,506,500	529,891,294	7,284,820	537,176,114	564,034,919	592,236,665
Acquisition of Non-Financial Assets						
Other Development	459,506,500	529,891,294	7,284,820	537,176,114	564,034,919	592,236,665
Total Expenditure	468,961,468	541,491,294	6,114,820	547,606,114	574,986,419	603,735,740

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

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

Delivery Unit	Designation	Job Group	In Position	FY 2024/25 Projected-KShs	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
Physical Planning	Senior Superintending Engineer, Mechanical Total	N	1	1,131,206	1,414,008	1,484,709	1,558,944
Physical Planning	Senior Superintending Engineer, Structural Total	N	1	1,131,206	1,414,008	1,484,709	1,558,944
Administration	Senior Support Staff Total	D	3	628,337	785,422	824,693	865,927
Environment	Senior Water Pollution Control Assistant I Total	H	1	654,400	818,000	858,900	901,845
Physical Planning	Social Development Officer[1] Total	K	1	851,032	1,063,790	1,116,980	1,172,829
Physical Planning	Superintending Engineer, Mechanical Total	M	1	1,150,627	1,438,284	1,510,198	1,585,708
Administration	Supply Chain Management Officer[1] Total	K	1	860,370	1,075,462	1,129,235	1,185,697
Administration	Support Staff[1] Total	C	4	1,130,598	1,413,248	1,483,910	1,558,106
Administration	Support Staff[3] Total	A	2	561,402	701,752	736,840	773,682
Land Survey	Surveyor Assistant[1] Total	J	1	996,454	1,245,567	1,307,845	1,373,238

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

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

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	schemes					
Urban Planning	No. of LP&LUDP Prepared and approved	6	10	10	5	5
	No. of LP & LUDP implemented	0	5	5	2	1
	No. of inter-county Spatial development plans prepared for SEKEB	0	1	1	-	-
	No. of development control cases addressed, prosecuted by the Liaison committee.		15	15	15	10
	No. of building developments processed and approved	31	400	500	500	500
Land Administration and Management	No. of GI technologies being adopted in the GIS lab	0	2	5	2	-
	No. of county projects supported by GIS	0	15	20	15	10
	Proportion of land services and processes being digitalized/digitized	50%	70%	80%	90%	100%
	No of users accessing land services via digital platforms		1500	2000	2500	3000
	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	0	1	2	1	-

14.0 MAKUENI COUNTY SAND CONSERVATION AND UTILIZATION AUTHORITY

14.1 Department's Vision and Mission

Vision

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

Mission

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

Performance Overview and Background for Programme(s) Funding

Departmental Performance Review

14.2 FY 2024/25 Financial Performance

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

FY 2024/25 Non- Financial Performance

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

14.3 Programme Objectives/Overall Outcome

Objective Output

Ensure sustained river bed and water catchments while continuously utilizing sand resources

To target tree planting at all 30 wards within Makueni County through Ward sand management committee and other relevant stakeholders

Ensure sand and water harvesting and storage for local use by communities for water and construction purposes To construct 5 sand dams within mapped rivers in the county through partnership with Africa Sand dam foundation and other partners

Ensure that Makueni Sand Act is amended to respond to changing sand related use and benefit sharing framework To provide legislative framework for actualization and enforcement of Makueni County Sand Conservation and Utilization Act 2022

To equip Ward sand management committee with relevant knowledge and skills to carry out their mandate All wards have function sand management committees for coordination of sand related activities

Support sand dam management SHG/CBO to understand and appreciate their role in conservation and utilization of accrued benefits

Hold sensitization forums with community-based organizations, Self-self-help groups, riparian communities and other stakeholders and sensitize communities on their roles in catchment protection and rehabilitation

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

Programme/ Sub Programme	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.					
SPL 1 Sand Authority	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
Total Expenditure of P.1	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
Total Expenditure of Vote	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649

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

Expenditure Classification	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	72,548,596	4,786,478	77,335,074	81,201,828	85,261,919
Compensation to Employees	26,609,596	3,816,478	30,426,074	31,947,378	33,544,747
Use of goods and services	29,632,536	820,620	30,453,156	31,975,814	33,574,604
Current Transfers Govt. Agencies		-			
Other Recurrent	16,306,464	149,380	16,455,844	17,278,636	18,142,568
Capital Expenditure	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
Acquisition of Non-Financial Assets		-			
Other Development	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
Total Expenditure of Vote	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649

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

Expenditure Classification	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.					
Current Expenditure	72,548,596	4,786,478	77,335,074	81,201,828	85,261,919
Compensation to Employees	26,609,596	3,816,478	30,426,074	31,947,378	33,544,747
Use of goods and services	29,632,536	820,620	30,453,156	31,975,814	33,574,604
Other Recurrent	16,306,464	149,380	16,455,844	17,278,636	18,142,568
Capital Expenditure	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
Acquisition of Non-Financial Assets		-			
Other Development	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
Total Expenditure	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649
Sub-Programme 1.1: General Administration & support services.		-			
Current Expenditure	72,548,596	4,786,478	77,335,074	81,201,828	85,261,919
Compensation to Employees	26,609,596	3,816,478	30,426,074	31,947,378	33,544,747
Use of goods and services	29,632,536	820,620	30,453,156	31,975,814	33,574,604
Other Recurrent	16,306,464	149,380	16,455,844	17,278,636	18,142,568
Capital Expenditure					
Acquisition of Non-Financial Assets					
Other Development	12,000,000	1,845,560	13,845,560	14,537,838	15,264,730
Total Expenditure	84,548,596	6,632,038	91,180,634	95,739,666	100,526,649

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

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

Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		EXPENDITURE ESTIMATES				
	POSITION TITLE	JOB GROUP	IN POSITION	2024/25	2025/26	2026/27	2027/28
Sand Authority	Accountant I Total	K	1	970,084	1,018,588	1,049,145	1,080,620
Sand Authority	Assistant Accountant Total	J	1	763,594	801,774	825,827	850,602
Sand Authority	Assistant Social Development Officer II Total	H	5	2,526,892	2,653,237	2,732,834	2,814,819
Sand Authority	Assistant Social Development Officer III Total	H	1	631,723	663,309	683,208	703,705
Sand Authority	Chief Driver Total	H	1	631,723	663,309	683,208	703,705
Sand Authority	County Constable Total	E	11	4,642,207	4,874,317	5,020,547	5,171,163
Sand Authority	County Corporal Total	F	5	2,252,708	2,365,343	2,436,304	2,509,393
Sand Authority	ICT Officer Total	K	1	970,084	1,018,588	1,049,145	1,080,620
Sand Authority	Information Communication Technology Officer III Total	H	1	631,723	663,309	683,208	703,705
Sand Authority	Principal Enforcement Officer Total	L	1	988,554	1,037,982	1,069,122	1,101,195
Sand Authority	Quantity Survey Assistant III Total	H	1	631,723	663,309	683,208	703,705
Sand Authority	Revenue Clerk I Total	G	1	566,929	595,275	613,134	631,528
Sand Authority	Revenue Clerk II Total	F	6	2,703,250	2,838,412	2,923,564	3,011,271
Sand Authority	Senior Assistant Office Administrator I Total	L	1	1,152,124	1,209,730	1,246,022	1,283,403
Sand Authority	Senior Driver Total	G	1	566,929	595,275	613,134	631,528
Sand Authority	Senior Support Staff Total	E	1	422,019	443,120	456,413	470,106
Sand Authority	Social Development Asst. II Total	G	1	566,929	595,275	613,134	631,528
Sand Authority	Social Development Officer I Total	K	2	1,940,167	2,037,176	2,098,291	2,161,240
Sand Authority	Supply Chain Management Assistant III Total	H	2	1,263,446	1,326,618	1,366,417	1,407,409
Sand Authority	Support Staff Supervisor Total	E	1	422,019	443,120	456,413	470,106
Sand Authority	Managing Director	Q	1	3,919,008	4,036,578	4,157,676	4,240,830

15.0 WOTE MUNICIPALITY

15.1 Department's Vision and Mission

Vision

A world class dynamic municipality with a high quality of life

Mission

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

15.2 Performance Overview and Background for Programme(s) Funding

Departmental Performance Review

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

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

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

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

15.4 Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25				FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
SPI. 1 Wote Municipality	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
Total Expenditure of P.1	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
Total Expenditure of Vote	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26 Budget Estimates			FY 2026/27	FY 2027/28
Current Expenditure	69,931,405	66,593,777	5,280,000	71,873,777	75,467,466	79,240,839
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services	36,504,430	30,550,000	2,000,000	32,550,000	34,177,500	35,886,375
Current Transfers Govt. Agencies						
Other Recurrent	30,472,547	32,253,223	3,280,000	35,533,223	37,309,884	39,175,379
Capital Expenditure	50,314,211	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
Acquisition of Non-Financial Assets						
Other Development	50,314,211	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
Total Expenditure of Vote	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget(1) Estimates	Variance	FY 2025/26 Revised Budget(2) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	69,931,405	66,593,777	5,280,000	71,873,777	75,467,466	79,240,839
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services	36,504,430	30,550,000	2,000,000	32,550,000	34,177,500	35,886,375
Other Recurrent	30,472,547	32,253,223	3,280,000	35,533,223	37,309,884	39,175,379
Capital Expenditure	50,314,211	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
Acquisition of Non-Financial Assets						
Other Development	50,314,211	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
Total Expenditure	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	69,931,405	66,593,777	5,280,000	71,873,777	75,467,466	79,240,839
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services	36,504,430	30,550,000	2,000,000	32,550,000	34,177,500	35,886,375
Other Recurrent	30,472,547	32,253,223	3,280,000	35,533,223	37,309,884	39,175,379
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	50,314,211	112,605,348	(42,000,000)	70,605,348	74,135,615	77,842,396
Total Expenditure	120,245,616	179,199,124	(36,720,000)	142,479,124	149,603,080	157,083,234

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

Position/ Title	Job Group	In Position	FY 2025/26	FY 2026/27	FY 2027/28 Projected-KShs
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			Projected KShs	Projected-KShs	
Senior Superintending Engineer, Structural	N	1	1,817,192	1,908,052	2,003,454.60
Social Development Officer[1]	K	1	1,284,957	1,349,205	1,416,665.25
Total		2	3,102,150	3,257,257	3,420,119.85

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

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

16.0 EMALI-SULTAN HAMUD MUNICIPALITY

16.1 Department's Vision and Mission

Vision

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

Mission

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

16.2 Performance Overview and Background for Programme(s) Funding

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

Planned priority objectives and outputs for the 2025/26 Budget

The municipal will; rehabilitate Sultan-Hamud decentralized treatment facility, rehabilitation of Emali recreation park, preparation of municipal spatial plan, installation of flood light in Sultan

Hamud town, installation of CCTV surveillance at critical points in Emali town, construction of Bodaboda sheds and construction of toilets in Matiliku stockyard, Kasikeu stockyard and Kikumini market.

16.3 Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
SPI. 1 Emali-Sultan Municipality	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969
Total Expenditure of P.1	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969
Total Expenditure of Vote	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Current Transfers Govt. Agencies						
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure	37,545,731	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
Acquisition of Non-Financial Assets						
Other Development	37,545,731	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
Total Expenditure of Vote	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Revised Budget (1) Estimates	Variance	FY 2025/26 Revised Budget (2) Estimates	Projected Estimates	
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure	37,545,731	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
Acquisition of Non-Financial Assets						
Other Development	37,545,731	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
Total Expenditure	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	37,545,731	71,993,438	1,000,000	72,993,438	75,593,110	79,372,765
Total Expenditure	69,590,011	114,532,398	1,000,000	115,532,398	120,259,018	126,271,969

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

DELIVERY UNIT	POSITION/ TITLE	JOB GROUP	AUTHORIZE D	IN POSITION	FY 2025/26 PROJECTED-KSH	FY 2026/27 PROJECTED-KSH	FY 2027/28 PROJECTED-KSH
Emali-Sultan Hamud Municipality	Deputy Director of Administration	Q	1	1	3,275,681	3,439,465	3,611,438.25
Emali-Sultan Hamud Municipality	HRM & Development Officer[1]	K	1	1	1,284,957	1,349,205	1,416,665.25
Emali-Sultan Hamud Municipality	Senior Superintending Engineer, Mechanical	N	1	1	1,817,192	1,908,052	2,003,454.60
Emali-Sultan Hamud Municipality	Senior Support Staff	D	2	2	526,470	552,794	580,433.70
Emali-Sultan Hamud Municipality	Social Development Officer[1]	K	1	1	1,284,957	1,349,205	1,416,665.25
Emali-Sultan Hamud Municipality	Superintendent (Building)	K	1	1	1,082,300	1,136,415	1,193,235.75
					9,271,558	9,735,135	10,221,892.80

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

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

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

17.1 Department's Vision and Mission

Vision

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

Mission`

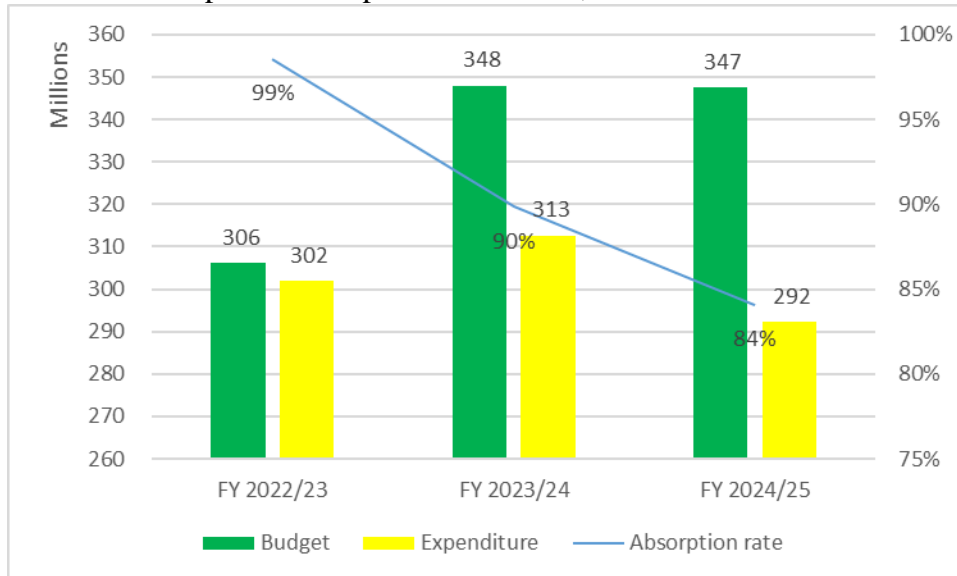
To provide leadership and coordination of government functions for sustainable service delivery and transformational devolution

Performance Overview and Background for Programme(s) Funding.

Financial Performance

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

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



FY 2024/25 Non-Financial Performance

In FY 2024/25, the department achieved notable milestones in the coordination of service delivery, participatory development and liquor drinks control and licensing programmes. To enhance accountability and responsiveness to citizen needs, the department conducted public participation for FY 2025/26 ADP and 2025/26 budget feedback. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at village clusters, sub ward, ward, Sub County and municipality levels. The department facilitated online forums for diaspora and youth in relation to the FY 2025/26 budget estimates. The department also prepared the Annual Public Participation Plan (APPP) for 2025/26 and completed the 2024/25 Annual Public Participation Report (APPR). Through liquor licensing and control programme, the department managed to generate 26 Million as own source revenue during the

year. Additionally, the Annual Grievance Redress Mechanism (GRM) Report was compiled, addressing public complaints efficiently.

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

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

17.2 Programme Objectives

Programme Name	Objective	Intended Outcomes
P1: General Administration & support services.	To ensure efficient and effective devolution support services	Transformational devolution
P2: Participatory Development & Civic Education	To empower the citizenry in achieving meaningful participation in development activities.	Effective and meaningful citizen engagement
P3: Cordination of Service Delivery and enforcement	To enhance performance, service delivery and efficiency	Enhanced service delivery in decentralized units
P4: Disaster Risk Mitigation and Preparedness	To ensure efficient and effective Disaster Preparedness, Mitigation, Response and Management and Mainstreaming	Reduced disaster incidences, impact and enhanced response time
P5: Liquor Drinks Control and Licensing	To reduce the negative health and social impacts of alcohol use, promote responsible drinking while developing the county economy	Reduced alcohol-related harm Increased Revenue

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

Programme/ Sub Programme	Budget Estimates supplementary 1	Variance	Budget Estimates supplementary 2	Projected Estimates	
				FY 2026/27	FY 2027/28
Programme 1: General administration & planning					
SP1. 1 General administration & planning	685,044,813	(2,075,800)	682,969,013	717,117,464	752,973,337
Total Expenditure of P.1	685,044,813	(2,075,800)	682,969,013	717,117,464	752,973,337
Programme 2: :Public Participation & Civic Education					
SP2. 1 :Public Participation & Civic Education	53,616,000	-	53,616,000	56,296,800	59,111,640
Total Expenditure of P.2	53,616,000	-	53,616,000	56,296,800	59,111,640
Programme 3; Research, Documentation & Knowledge Management					
SP3. 1 Research, Documentation & Knowledge Management	200,000	-	200,000	210,000	220,500
Total Expenditure of P.3	200,000	-	200,000	210,000	220,500

Programme/ Sub Programme	Budget Estimates supplementary 1	Variance	Budget Estimates supplementary 2	Projected Estimates	
Programme 4: Cordination of Service Delivery and Enforcement					
SP4. 1 Cordination of Service Delivery and Enforcement	38,688,699	(14,700)	38,673,999	40,607,699	42,638,084
Total Expenditure of P.4	38,688,699	(14,700)	38,673,999	40,607,699	42,638,084
Programme 5: Disaster Risk Mitigation and Preparedness					
SP 5.1 Disaster Risk Mitigation and Preparedness	9,105,489	10,000,000	19,105,489	20,060,763	21,063,802
Total Expenditure of P.5	9,105,489	10,000,000	19,105,489	20,060,763	21,063,802
Programme 6: Alcoholics Drinks Control and Licencing					
SP6. 1 Disaster risk mitigation and Preparedness	4,800,000	900,000	5,700,000	5,040,000	5,292,000
Total Expenditure of P.5	4,800,000	900,000	5,700,000	5,040,000	5,292,000
Total Expenditure of Vote	791,455,001	8,809,500	800,264,501	839,332,726	881,299,362

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

Expenditure Classification	Budget Estimates	Variance	Budget Estimates supplementary 2	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	346,755,001	10,965,236	357,720,237	375,606,249	394,386,561
Compensation to Employees	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	112,695,388	10,965,236	123,660,624	129,843,655	136,335,838
Current Transfers Govt. Agencies					
Other Recurrent	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	444,700,000	(2,155,736)	442,544,264	464,671,477	487,905,051
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development	444,700,000	(2,155,736)	442,544,264	463,306,477	486,471,801
Total Expenditure of Vote	791,455,001	8,809,500	800,264,501	840,277,726	882,291,612

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

Expenditure Classification	Budget Estimates	Variance	Budget Estimates supplementary 2	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & Planning		-			
Current Expenditure	247,544,813	14,700	247,559,513	259,937,489	272,934,363
Compensation to Employees	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	13,485,200	14,700	13,499,900	14,174,895	14,883,640
Other Recurrent	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	437,500,000	(2,090,500)	435,409,500	457,179,975	480,038,974
Acquisition of Non-Financial Assets	-	-			
Other Development	437,500,000	(2,090,500)	435,409,500	457,179,975	480,038,974
Total Expenditure	685,044,813	(2,075,800)	682,969,013	717,117,464	752,973,337
Sub-Programme 1.1: General administration & planning		-			
Current Expenditure	247,544,813	14,700	247,559,513	259,937,489	272,934,363
Compensation to Employees	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	13,485,200	14,700	13,499,900	14,174,895	14,883,640
Other Recurrent	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	437,500,000	(2,090,500)	435,409,500	457,179,975	480,038,974
Acquisition of Non-Financial Assets		-			
Other Development	437,500,000	(2,090,500)	435,409,500	457,179,975	480,038,974

Expenditure Classification	Budget Estimates	Variance	Budget Estimates supplementary 2	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Total Expenditure	685,044,813	(2,075,800)	682,969,013	717,117,464	752,973,337
Programme 2: Participatory Development .& civic education		-			
Current Expenditure	52,316,000	-	52,316,000	54,931,800	57,678,390
Compensation to Employees		-			
Use of goods and services	52,316,000	-	52,316,000	54,931,800	57,678,390
Other Recurrent	-	-	-	-	-
Capital Expenditure	1,300,000	-	1,300,000	1,365,000	1,433,250
Acquisition of Non-Financial Assets		-			
Other Development	1,300,000	-	1,300,000		
Total Expenditure	53,616,000	-	53,616,000	56,296,800	59,111,640
Sub-Programme 2.1: Participatory Development & civic education		-			
Current Expenditure	52,316,000	-	52,316,000	54,931,800	57,678,390
Compensation to Employees	-	-	-		
Use of goods and services	52,316,000	-	52,316,000	54,931,800	57,678,390
Other Recurrent	-	-	-	-	-
Capital Expenditure	1,300,000	-	1,300,000	1,365,000	1,433,250
Acquisition of Non-Financial Assets		-		-	-
Other Development	1,300,000	-	1,300,000	1,365,000	1,433,250
Total Expenditure	53,616,000	-	53,616,000	56,296,800	59,111,640
Programme 3: Research, Documentation and Knowledge Management		-			
Current Expenditure	200,000	-	200,000	210,000	220,500
Compensation to Employees	-	-	-	-	-
Use of goods and services	200,000	-	200,000	210,000	220,500
Other Recurrent	-	-	-	-	-
Capital Expenditure	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development	-	-	-	-	-
Total Expenditure	200,000	-	200,000	210,000	220,500
Sub-Programme 3.1: Research, Documentation and Knowledge Management		-			
Current Expenditure	200,000	-	200,000	210,000	220,500
Compensation to Employees	-	-	-	-	-
Use of goods and services	200,000	-	200,000	210,000	220,500
Other Recurrent	-	-	-	-	-
Capital Expenditure	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development	-	-	-	-	-
Total Expenditure	200,000	-	200,000	210,000	220,500
Programme 4: Cordination of Service Delivery and Enforcement		-			
Current Expenditure	33,688,699	(14,700)	33,673,999	35,357,699	37,125,584
Compensation to Employees	-	-	-	-	-
Use of goods and services	33,688,699	(14,700)	33,673,999	35,357,699	37,125,584
Other Recurrent	-	-	-	-	-
Capital Expenditure	5,000,000	-	5,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development	5,000,000	-	5,000,000	5,250,000	5,512,500
Total Expenditure	38,688,699	(14,700)	38,673,999	40,607,699	42,638,084
Sub-Programme 4.1: Cordination of Service Delivery and Enforcement		-			
Current Expenditure	33,688,699	(14,700)	33,673,999	35,357,699	37,125,584
Compensation to Employees	-	-	-	-	-
Use of goods and services	33,688,699	(14,700)	33,673,999	35,357,699	37,125,584

Expenditure Classification	Budget Estimates	Variance	Budget Estimates supplementary 2	Projected Estimates	
	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Recurrent	-	-	-	-	-
Capital Expenditure	5,000,000	-	5,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets		-		-	-
Other Development	5,000,000	-	5,000,000	5,250,000	5,512,500
Total Expenditure	38,688,699	(14,700)	38,673,999	40,607,699	42,638,084
Programme 5: Disaster Risk Preparedness and Mitigation		-			
Current Expenditure	8,205,489	10,065,236	18,270,725	19,184,261	20,143,474
Compensation to Employees	-	-	-	-	-
Use of goods and services	8,205,489	10,065,236	18,270,725	19,184,261	20,143,474
Other Recurrent	-	-	-	-	-
Capital Expenditure	900,000	(65,236)	834,764	876,502	920,327
Acquisition of Non-Financial Assets		-		-	-
Other Development	900,000	(65,236)	834,764	876,502	920,327
Total Expenditure	9,105,489	10,000,000	19,105,489	20,060,763	21,063,802
Sub-Programme 5.1: Disaster Risk Preparedness and Mitigation		-			
Current Expenditure	8,205,489	10,065,236	18,270,725	19,184,261	20,143,474
Compensation to Employees	-	-	-	-	-
Use of goods and services	8,205,489	10,065,236	18,270,725	19,184,261	20,143,474
Other Recurrent	-	-	-	-	-
Capital Expenditure	900,000	(65,236)	834,764	876,502	920,327
Acquisition of Non-Financial Assets		-		-	-
Other Development	900,000	(65,236)	834,764	876,502	920,327
Total Expenditure	9,105,489	10,000,000	19,105,489	20,060,763	21,063,802
Programme 6: Alcoholic Drinks Control and Licencing		-			
Current Expenditure	9,600,000	1,800,000	11,400,000	11,970,000	12,568,500
Compensation to Employees	4,800,000	900,000	5,700,000	5,985,000	6,284,250
Use of goods and services	4,800,000	900,000	5,700,000	5,985,000	6,284,250
Other Recurrent	-	-	-	-	-
Capital Expenditure		-		-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development	-	-	-	-	-
Total Expenditure	4,800,000	900,000	5,700,000	5,040,000	5,292,000
Sub-Programme 6.1: Alcohol Drinks Control and Licencing		-			
Current Expenditure	4,800,000	900,000	5,700,000	5,985,000	6,284,250
Compensation to Employees	-	-	-	-	-
Use of goods and services	4,800,000	900,000	5,700,000	5,985,000	6,284,250
Other Recurrent	-	-	-	-	-
Capital Expenditure		-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Other Development		-	-	-	-
Total Expenditure	4,800,000	900,000	5,700,000	5,040,000	5,292,000

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

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

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

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

18.0 DEPARTMENT OF ICT, EDUCATION & INTERNSHIP

18.1 Department's Vision and Mission

Vision

Vision

To be the Department of Reference

Mission

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

Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

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

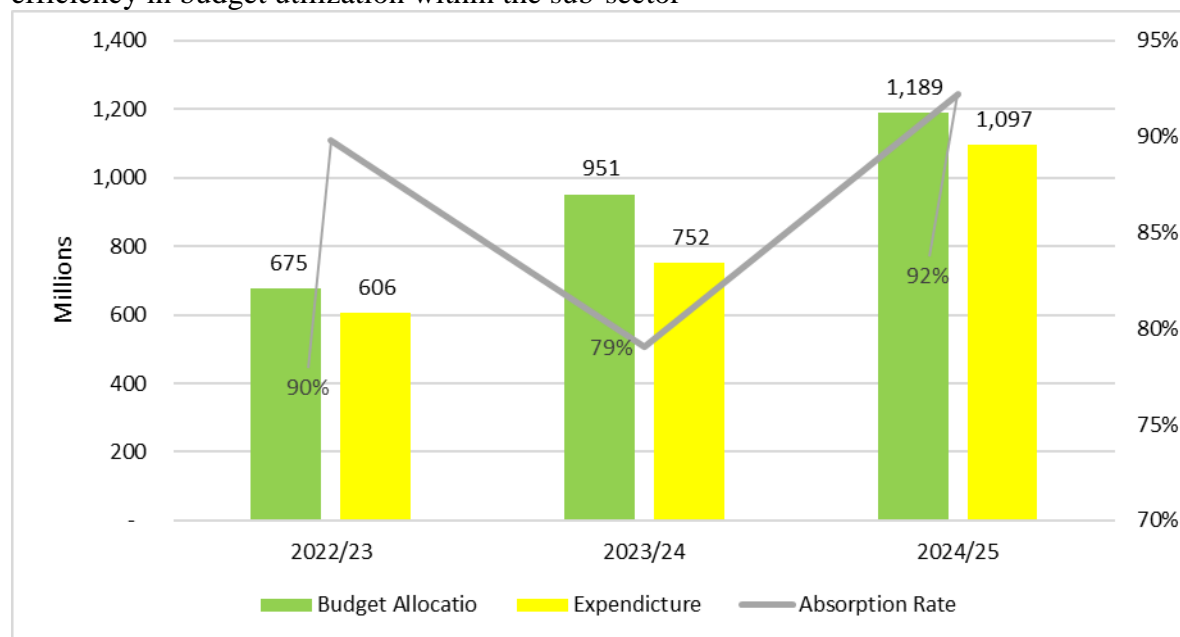


Figure 6: Education and Internship Sub Sector Performance

FY 2024/25 Non-Financial Performance

The department County Government completed the construction of new classrooms in 34 ECDE centres, with works ongoing in 8 additional centres, aimed at providing a conducive learning environment. 959 teachers were capacity built on nurturing care framework and CBC curriculum to enhance holistic approach in child development. To promote retention and transition to secondary and other training institutions, a total of 18,173 needy students were supported through bursaries, while 675 bright and needy students benefitted from scholarships.

The department recruited, placed and managed a total of 125 interns with an aim to equip them with skills to enhance their employability. 53 out of 61 Vocational Training Centres (VTCs) received capitation with an aim to subsidize training cost and enhance access to vocation training. 633 community members across 15 Community Information centres were trained on

ICT to boost ICT literacy levels. Kiangini Community Information Centre was equipped and operationalized to provide ICT training at the grassroots level.

Development Priorities for FY 2025/26

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

18.2 Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
Total Expenditure of P.1	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
Programme 2: Early childhood education						
SP1. 1 Early childhood education	197,694,178	211,999,923	(1,349,184)	210,650,739	221,183,276	232,242,440
Total Expenditure of P.1	197,694,178	211,999,923	(1,349,184)	210,650,739	221,183,276	232,242,440
Programme 3: Technical training & non formal education						
SP1. 1 Technical training & non formal education	40,971,549	79,265,361	(10,043,340)	69,222,021	72,683,122	76,317,278
Total Expenditure of P.1	40,971,549	79,265,361	(10,043,340)	69,222,021	72,683,122	76,317,278
Programme 4: Support to Education and library services						
SP1. 1 Support to education	155,636,857	31,179,000	(3,253,265)	27,925,735	29,322,022	30,788,123
Total Expenditure of P.1	155,636,857	31,179,000	(3,253,265)	27,925,735	29,322,022	30,788,123
Programme 5; ICT Infrastructure & Systems						

Programme/ Sub Programme	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Development						
SP3. 1 ICT Infrastructure & Systems Development	46,895,761	33,536,562	(1,438,347)	32,098,215	33,703,125	35,388,282
Total Expenditure of P.3	46,895,761	33,536,562	(1,438,347)	32,098,215	33,703,125	35,388,282
Programme 6; Internship, Mentorship and volunteerism						
Sub-Programme 6.1: Internship, Mentorship and volunteerism	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
Total Expenditure of P.6	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
Total Expenditure of Vote	1,188,923,637	1,101,332,886	(13,367,160)	1,087,965,726	1,142,364,012	1,199,482,213

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

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	941,752,087	809,670,727	3,621,920	813,292,647	853,957,279	896,655,143
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	19,407,766	18,095,762	2,829,012	20,924,774	21,971,013	23,069,563
Current Transfers Govt. Agencies						
Other Recurrent	207,586,437	69,861,200	792,908	70,654,108	74,186,813	77,896,154
Capital Expenditure	247,171,550	291,662,159	(16,989,080)	274,673,079	288,406,733	302,827,070
Acquisition of Non-Financial Assets						
Other Development	247,171,550	291,662,159	(16,989,080)	274,673,079	288,406,733	302,827,070
Total Expenditure of Vote	1,188,923,637	1,101,332,886	(13,367,160)	1,087,965,726	1,142,364,012	1,199,482,213

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

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	10,916,074	8,038,275	3,657,846	11,696,121	12,280,927	12,894,973
Other Recurrent	2,944,080	1,600,000	(100,000)	1,500,000	1,575,000	1,653,750
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
Sub-Programme 1.1: General administration & planning						
Current Expenditure	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	10,916,074	8,038,275	3,657,846	11,696,121	12,280,927	12,894,973
Other Recurrent	2,944,080	1,600,000	(100,000)	1,500,000	1,575,000	1,653,750
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-		-	-	-
Total Expenditure	728,618,038	731,352,040	3,557,846	734,909,886	771,655,380	810,238,149
Programme 2: Early childhood education						
Current Expenditure	19,846,371	18,309,687	1,650,816	19,960,503	20,958,528	22,006,455
Compensation to Employees	-	-		-	-	-
Use of goods and services	3,506,371	2,977,487	167,976	3,145,463	3,302,736	3,467,873
Other Recurrent	16,340,000	15,332,200	1,482,840	16,815,040	17,655,792	18,538,582
Capital Expenditure	177,847,807	193,690,236	(3,000,000)	190,690,236	200,224,748	210,235,986
Acquisition of Non-Financial Assets						
Other Development	177,847,807	193,690,236	(3,000,000)	190,690,236	200,224,748	210,235,986
Total Expenditure	197,694,178	211,999,923	(1,349,184)	210,650,739	221,183,276	232,242,440
Sub-Programme 2.1: Early childhood education						
Current Expenditure	19,846,371	18,309,687	1,650,816	19,960,503	20,958,528	22,006,455
Compensation to Employees	-	-		-	-	-
Use of goods and services	3,506,371	2,977,487	167,976	3,145,463	3,302,736	3,467,873
Other Recurrent	16,340,000	15,332,200	1,482,840	16,815,040	17,655,792	18,538,582
Capital Expenditure	177,847,807	193,690,236	(3,000,000)	190,690,236	200,224,748	210,235,986
Acquisition of Non-Financial Assets						
Other Development	177,847,807	193,690,236	(3,000,000)	190,690,236	200,224,748	210,235,986
Total Expenditure	197,694,178	211,999,923	(1,349,184)	210,650,739	221,183,276	232,242,440
Programme 3: Technical training & non formal education						
Current Expenditure	1,025,000	1,650,000	595,740	2,245,740	2,358,027	2,475,928
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	825,000	1,250,000	-	1,250,000	1,312,500	1,378,125
Other Recurrent	200,000	400,000	595,740	995,740	1,045,527	1,097,803
Capital Expenditure	39,946,549	77,615,361	(10,639,080)	66,976,281	70,325,095	73,841,350
Acquisition of Non-Financial Assets						
Other Development	39,946,549	77,615,361	(10,639,080)	66,976,281	70,325,095	73,841,350
Total Expenditure	40,971,549	79,265,361	(10,043,340)	69,222,021	72,683,122	76,317,278
Sub-Programme 3.1: Technical training & non formal education						
Current Expenditure	1,025,000	1,650,000	595,740	2,245,740	2,358,027	2,475,928
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	825,000	1,250,000	-	1,250,000	1,312,500	1,378,125
Other Recurrent	200,000	400,000	595,740	995,740	1,045,527	1,097,803
Capital Expenditure	39,946,549	77,615,361	(10,639,080)	66,976,281	70,325,095	73,841,350
Acquisition of Non-Financial Assets						
Other Development	39,946,549	77,615,361	(10,639,080)	66,976,281	70,325,095	73,841,350
Total Expenditure	40,971,549	79,265,361	(10,043,340)	69,222,021	72,683,122	76,317,278
Programme 4: Support to education and Library Services						
Current Expenditure	155,577,357	27,829,000	96,735	27,925,735	29,322,022	30,788,123

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	925,000	1,550,000	(100,000)	1,450,000	1,522,500	1,598,625
Other Recurrent	154,652,357	26,279,000	196,735	26,475,735	27,799,522	29,189,498
Capital Expenditure	59,500	3,350,000	(3,350,000)	-	-	-
Acquisition of Non-Financial Assets						
Other Development	59,500	3,350,000	(3,350,000)	-	-	-
Total Expenditure	155,636,857	31,179,000	(3,253,265)	27,925,735	29,322,022	30,788,123
Sub-Programme 4.1: Support to education and Library Services						
Current Expenditure	155,577,357	27,829,000	96,735	27,925,735	29,322,022	30,788,123
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	925,000	1,550,000	(100,000)	1,450,000	1,522,500	1,598,625
Other Recurrent	154,652,357	26,279,000	196,735	26,475,735	27,799,522	29,189,498
Capital Expenditure	59,500	3,350,000	(3,350,000)	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	59,500	3,350,000	(3,350,000)	-	-	-
Total Expenditure	155,636,857	31,179,000	(3,253,265)	27,925,735	29,322,022	30,788,123
Programme 5 ; ICT Infrastructure & Systems Development						
Current Expenditure	17,578,067	16,530,000	(1,438,347)	15,091,653	15,846,236	16,638,547
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,528,067	3,230,000	(796,810)	2,433,190	2,554,850	2,682,592
Other Recurrent	15,050,000	13,300,000	(641,537)	12,658,463	13,291,386	13,955,955
Capital Expenditure	29,317,694	17,006,562	-	17,006,562	17,856,890	18,749,734
Acquisition of Non-Financial Assets						
Other Development	29,317,694	17,006,562	-	17,006,562	17,856,890	18,749,734
Total Expenditure	46,895,761	33,536,562	(1,438,347)	32,098,215	33,703,125	35,388,282
Sub-Programme 5.1: ICT Infrastructure & Systems Development						
Current Expenditure	17,578,067	16,530,000	(1,438,347)	15,091,653	15,846,236	16,638,547
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,528,067	3,230,000	(796,810)	2,433,190	2,554,850	2,682,592
Other Recurrent	15,050,000	13,300,000	(641,537)	12,658,463	13,291,386	13,955,955
Capital Expenditure	29,317,694	17,006,562	-	17,006,562	17,856,890	18,749,734
Acquisition of Non-Financial Assets			-			
Other Development	29,317,694	17,006,562	-	17,006,562	17,856,890	18,749,734
Total Expenditure	46,895,761	33,536,562	(1,438,347)	32,098,215	33,703,125	35,388,282
Programme 6; Internship, Mentorship and volunteerism						
Current Expenditure	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	707,254	1,050,000	(100,000)	950,000	997,500	1,047,375
Other Recurrent	18,400,000	12,950,000	(740,870)	12,209,130	12,819,587	13,460,566
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
Sub-Programme 6.1: Internship, Mentorship and						

Expenditure Classification	Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
volunteerism						
Current Expenditure	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	707,254	1,050,000	(100,000)	950,000	997,500	1,047,375
Other Recurrent	18,400,000	12,950,000	(740,870)	12,209,130	12,819,587	13,460,566
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	19,107,254	14,000,000	(840,870)	13,159,130	13,817,087	14,507,941

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

DELIVERY UNIT	POSITION/ TITLE	J/G	IN POSITION	FY 2024/25 PROJECTED- KSH	FY 2025/26 PROJECTED- KSH	FY 2026/27 PROJECTED- KSH	FY 2027/28 PROJECTED- KSH
Administration	Member - County Executive Committee	T	1	6,428,693	8,223,062	8,634,215	9,065,926
Administration	County Chief Officer	S	2	9,677,446	12,378,603	12,997,533	13,647,409
Administration	Director of Administration	R	3	10,278,053	13,146,850	13,804,192	14,494,402
Education & Internship	Assistant Director - Education	P	1	2,382,902	3,048,015	3,200,415	3,360,436
ICT	Assistant Director ICT	P	1	2,382,902	3,048,015	3,200,415	3,360,436
Education & Internship	Librarian [1]	P	1	2,382,902	3,048,015	3,200,415	3,360,436
Education & Internship	Librarian [2]	N	2	3,461,318	4,427,437	4,648,809	4,881,249
Education & Internship	Principal Lecturer	N	1	1,730,659	2,213,718	2,324,404	2,440,625
ICT	Chief ICT Officer	M	2	2,797,974	3,578,941	3,757,889	3,945,783
Administration	Chief Office Administrator	M	1	1,420,617	1,817,138	1,907,995	2,003,395
Education & Internship	Chief Youth Polytechnic Instructor	M	1	1,620,417	2,072,706	2,176,341	2,285,158
Education & Internship	Senior Library Assistant	M	9	12,396,213	15,856,229	16,649,041	17,481,493
Education & Internship	Senior Education Officer	L	1	1,250,214	1,599,173	1,679,131	1,763,088
ICT	Senior ICT Assistant	L	1	1,250,214	1,599,173	1,679,131	1,763,088
ICT	Senior ICT Officer	L	5	6,251,070	7,995,862	8,395,655	8,815,437
Education & Internship	Senior Youth Polytechnic Instructor	L	5	6,251,070	7,995,862	8,395,655	8,815,437
Administration	Records Management Officer[1]	K	1	615,000	786,658	825,991	867,290
Education & Internship	Education Officer[1]	K	11	11,917,400	15,243,770	16,005,959	16,806,257
ICT	ICT Assistant[1]	K	1	1,030,762	1,318,467	1,384,390	1,453,610
ICT	ICT Officer	K	1	1,223,769	1,565,345	1,643,613	1,725,793
Education & Internship	Youth Polytechnic Instructor[1]	K	4	4,123,047	5,273,866	5,537,560	5,814,438
ICT	ICT Officer [2]	J	1	805,195	1,029,940	1,081,437	1,135,509
Administration	Chief Clerical Officer	J	1	898,645	1,149,473	1,206,947	1,267,294
ICT	ICT Assistant [2]	J	1	805,195	1,029,940	1,081,437	1,135,509
Education & Internship	Library Assistant [1]	J	6	5,391,869	6,896,840	7,241,682	7,603,766
Administration	Security Officer [2]	J	1	898,645	1,149,473	1,206,947	1,267,294
Education & Internship	Youth Polytechnic Instructor[2]	J	2	1,610,390	2,059,879	2,162,873	2,271,017
ICT	ICT Officer [3]	H	1	664,579	850,076	892,579	937,208
Education & Internship	Charge Hand II	H	1	664,579	850,076	892,579	937,208
Education & Internship	ECD Teacher [2]	H	208	118,513,741	151,593,152	159,172,809	167,131,450
ICT	ICT Assistant [3]	H	10	7,510,591	9,606,939	10,087,285	10,591,650
Administration	Senior Clerical Officer	H	2	1,343,372	1,718,332	1,804,248	1,894,461
Education & Internship	Youth Polytechnic Instructor[3]	H	72	48,107,982	61,535,823	64,612,614	67,843,245
Education & Internship	Artisans [1]	G	17	10,483,618	13,409,793	14,080,282	14,784,297
Education & Internship	ECD Teacher [3]	G	659	217,694,810	278,457,519	292,380,395	306,999,415
Administration	Office Administrative Assistant [3]	G	1	603,188	771,549	810,126	850,632
Education & Internship	Artisans [2]	F	18	8,876,311	11,353,857	11,921,549	12,517,627
Education & Internship	ECDE[3]	F	75	31,551,900	40,358,628	42,376,559	44,495,387
Administration	Clerical Officer[1]	F	1	617,402	789,730	829,217	870,678
Education & Internship	Cook[2]	F	2	1,092,052	1,396,865	1,466,708	1,540,043
Administration	Driver[1]	F	1	460,615	589,182	618,641	649,573

Administration	Senior Subordinate Staff	F	2	1,085,114	1,387,989	1,457,388	1,530,258
Education & Internship	Artisans [3]	E	28	11,984,820	15,330,008	16,096,509	16,901,334
Administration	Subordinate Staff [1]	E	1	481,256	615,584	646,363	678,681
Administration	Senior Driver[3]	D	1	856,076	1,095,022	1,149,773	1,207,262
Administration	Senior Support Staff	D	1	352,737	451,193	473,752	497,440

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

Programme	Delivery unit	Key Output	Key Performance Indicators	Baseline 2023/24	Planned Targets FY 2024/25	Planned Targets FY 2025/26	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Programme Name: Early Childhood Development								
SP 1.1: ECDE infrastructural development	ECDE and Support to Education	ECDE centres with new classrooms constructed to	No. of ECDE centres with new classrooms constructed	34	46	54	20	20
SP 1.2: ECDE Capitation	ECDE and Support to Education	ECDE learners supported with capitation	No. of ECDE learners benefiting from ECDE Capitation	38,728	39,426	40,000	50,000	53,000
SP 1.3: School feeding programme	ECDE and Support to Education	Learners benefiting from the school feeding programme	No. of ECDE learners under school feeding programme	0	39,426	894	50,000	53,000
Programme Name: Support to Education								
S.P. 2.1: Support to Education	ECDE and Support to Education	Needy students supported with bursaries	No. of bursary beneficiaries	14,388	17,000	300	0	0
		Needy students supported through scholarship	No. of scholarship beneficiaries	675	585	495	405	315
Programme Name: Vocational Training								
SP. 3.1: Vocational Training Centre	Vocational training	Vocational training centres upgraded through infrastructural development and equipping	No. of vocational training centres upgraded through infrastructural development and equipping	12	6	18	2	2
		Trainees benefiting from capitation	No. of trainees under capitation	4,417	4,716	5,000	8,000	10,000
		Youth trained and issued with start-up kits to start income generating activities	No. of youth trained in the VTCs and issued with startup kits	0	0	900		
Programme Name: ICT Training and Innovation Promotion								
ICT Training and Innovation promotion	ICT	Community Information Centre constructed and operationalized to support digital skill development	No. of new communication information centres constructed and operationalized to support digital skills development	1	1	1	3	3
	ICT	Members of the public trained on basic ICT skills	No. of individuals trained on basic ICT skills	549	616	700	700	700
Programme Name: Automation of Government Services ((Enterprise Resource Planning)								

Programme	Delivery unit	Key Output	Key Performance Indicators	Baseline 2023/24	Planned Targets FY 2024/25	Planned Targets FY 2025/26	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Automation & Service Delivery	ICT	Government services automated	Proportion of government services automated	30	50	60	65	85
Programme name: Internship, mentorship and volunteerism								
	Internship, Mentorship and Volunteerism	Youth benefiting from internship programme.	No. of youth engaged in internship programme	100	125	60	90	90

19.0 MAKUENI COUNTY FRUIT DEVELOPMENT AND MARKETING AUTHORITY

19.1 Department’s Vision and Mission

Vision

Transformed livelihoods of fruit farmers in Makueni County

Mission

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

19.1 Performance Overview and Background for Programme(s) Funding

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

Table 13; Makueni County Fruit Development and Marketing Authority Expenditure Analysis

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

County treasury 2025

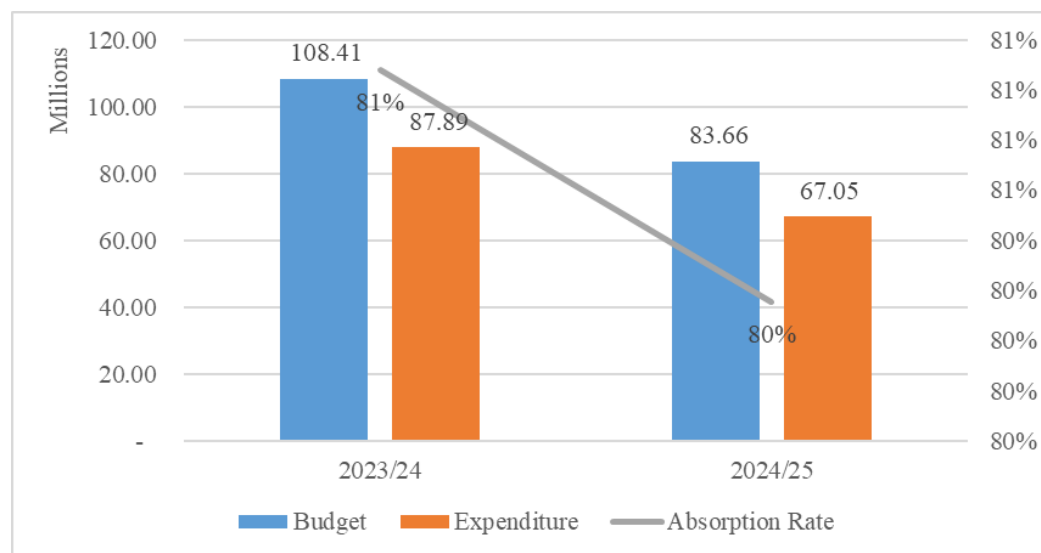


Figure 7; Expenditure analysis 2022/23 to 2024/25

County treasury 2026

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

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

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

Planned priority objectives and outputs for the 2025/26 Budget

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

19.2 Programme Objectives/Overall Outcome

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

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

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Revised Budget(1) Estimates		Revised Budget(2) Estimates	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
SP1. 1 Makueni Fruit Development and Marketing Authority	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
Total Expenditure of P.1	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
Total Expenditure of Vote	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Revised Budget(1) Estimates		Revised Budget(2) Estimates	FY 2026/27	FY 2027/28
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,457	40,792,980
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
Current Transfers Govt. Agencies						
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure	48,101,203	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
Acquisition of Non-Financial Assets						
Other Development	48,101,203	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
Total Expenditure of Vote	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849

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

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Revised Budget(1) Estimates		Revised Budget(2) Estimates	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,457	40,792,980
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure	48,101,203	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
Acquisition of Non-Financial Assets						
Other Development	48,101,203	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
Total Expenditure	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,457	40,792,980
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	48,101,203	50,050,222	13,000,000	63,050,222	66,202,733	69,512,870
Total Expenditure	83,656,423	87,050,657	13,000,000	100,050,657	105,053,190	110,305,849

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

Table 14: Makueni County Fruit Development and Marketing Authority Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Projected Target 2025/26	Projected Target 2026/27	projected Target 2027/28
Agribusiness and information management	Fruit processing	MCFDMA	Mangoes processed into Puree and RTD juice	Quantity of puree produced(drums)	3,000	1280	2800	1500	1600
				Quantity of RTD juice produced in MT	750	25	60	35	40
				Revenue Generated	100,000,00	35,932,588	70,840,000	80,980,000	91,800,000

20.0 MAKUENI COUNTY ASSEMBLY

Vision

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

Mission

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

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

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

Major achievements during the period under review

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

Constraints and challenges

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

- a) Inadequate resource envelop ceiling by the Commission of Revenue Allocation which has resulted in constrained oversight capability of the County Assembly.
- b) Inadequate office facilities to cater for Members of the County Assembly and Staff
- c) Lengthy procurement process, causing delay in budget implementation.
- d) Uncertainty as regards certain clauses of the PFM regulations and Procurement act 2015
- e) Inadequate support from IFMIS department especially as regards roll out of various modules on IFMIS, and the integration of IFMIS with the KRA I tax module

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

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

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

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

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

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

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

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

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

20.2. Programme Objectives

Programme	Objective
072100 P.1 Legislation, Oversight and Representation	To strengthen the capacity of Members of County Assembly to make laws, enhance their representative capacity, oversight over the County Government to ensure effective implementation of County Government functions and the County Budget for optimal use of public resources and enhanced accountability in governance.
072200 P. 2 General	To enhance professionalism, build human resource capacity and

Administration, Planning and Support Services	provide effective services to the Legislature to enable it meet its Constitutional mandate

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

Programme: 072100 P.1 Legislation, Oversight and Representation

Outcome: Enhanced democracy

Sub Programme: 072101 SP.1.1 Legislation and Representation

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

Programme: 072100 P.1 Legislation, Oversight and representation

Outcome: Good Governance

Sub Programme: 072102 SP. 1.2 Legislative Oversight

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
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204000200 Legislative County Assembly	Realist and Credible Budget	Firm expenditure Policies	Meeting Constitutional Deadline	Meeting Constitutional Deadline	Meeting Constitutional Deadline
		Taxation policies	Timely Approval of revenue raising bills	Timely Approval of revenue raising bills	Timely Approval of revenue raising bills
	Oversight over usage of Public Resources	PAC & PIC reports Committees' Audit Reports	25	30	35
	Enhanced Governance in Public Service	Reports of Vetting of State and Public Officers Committee Reports	5 90	8 100	10 110

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

Outcome: Efficient and effective Service delivery

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

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

Vote 3811 Makeni County Assembly

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

Programme	Projected Estimates	
	Budget	Estimates

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

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

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

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

072101 SP.1.1 Legislation and Representation

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

072102 SP. 1.2 Legislative Oversight

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

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

072100 P.1 Legislation, Oversight and Representation

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

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

072201 SP. 2.1 General Administration, Planning and support services

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

ANNEXTURES;

ANNEX 1: FY 2025/26 SUPPLEMENTARY BUDGET (2) ESTIMATES HEADQUARTER PROJECTS

The county will implement the following projects and programmes under the FY 2025/26 supplementary headquarter budget (2) estimates.

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Agriculture	All	Livestock Disease Control	7,000,000	7,000,000	-	7,000,000
	Agriculture	Countywide	Establishment of low pest zones		70,000	-	70,000
	Agriculture	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	4,000,000	3,000,000	-	3,000,000
	Agriculture	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	290,096,655	-	290,096,655
	Agriculture	All Wards	Kenya Agricultural Business Development Project (KABDP)	10,918,919	21,837,838	(21,837,838)	-
	Agriculture	All wards	Implement Animal Health and breeding program for all 30 wards for dairy and beef animals -Procure assorted livestock vaccines, vaccination equipment and supplies, veterinary supplies for animal health camps at Livestock sale yards, e-voucher for the program and procure refrigerators and freezers		21,172	(21,172)	0
	Agriculture	County wide	Artificial Insemination (AI)	2,000,000	-	-	-
	Agriculture	County wide	Fruit development programme		184,032	-	184,032
	Agriculture	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	5,000,000	-	5,000,000
	Agriculture	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)		197,800	-	197,800
	Agriculture	HQ	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI		375,550	(375,550)	-
	Agriculture	Kasikeu Nguumo Mbitini Kitise Kilungu	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms		139,437	-	139,437
	Agriculture	Kathonzweni	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kiosk)	10,000,000	-	-	-

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Agriculture	Kisau/Kiteta	Rehabilitate and maintain livestock sale yards- Tawa		-	-	-
	Agriculture	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	1,910,839	1,910,839	-	1,910,839
	Agriculture	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.		1,100,456	(369,479)	730,977
	Agriculture	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing		532,346	-	532,346
	Agriculture	mavindini,kalawa,nzakika,k ee,ilima,muka a,kiima kiu kalanzoni and kako waia	Grains development(greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet, electricity. Operations and Security)		381,220	-	381,220
	Agriculture	Mbitini	Operationalization of post harvest facility (cold room pack house) at Kavuthu in Mbitini ward		35,161	(12,161)	23,000
	Agriculture	Tulimani	Renovation and fencing of Tututha cooperative house to be a fertilizer depot-Fencing, Electric power supply and Renovation of the house	1,000,000	1,000,000	-	1,000,000
	Agriculture	Tulimani	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)		2,980,519	-	2,980,519
	Agriculture	Waia/Kako	Support to farmers - supply of manure-fuel	800,000	800,000	(800,000)	-
	Agriculture	Waia/Kako	Construction/ Ecavation of Farm ponds-(County Machinery)			800,000	800,000
	Agriculture		Agriculture extension programme	16,000,000	1,200,000	(31,736)	1,168,264
	Agriculture		IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)		3,858,090	(857,000)	3,001,090
	Agriculture		Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)		440,059	(440,059)	(0)
	Agriculture		Livestock Value Chain Support Project		21,485,520	(21,485,520)	-
	Agriculture		Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses		307,940	-	307,940
	Agriculture		Industrial crops development (coffee, macadamia) - Procure coffee seedlings, mulching material and manure for 4 cooperative coffee societies in Kilungu,Mbitini ,Mbooni and Mukaa wards		1,450,291	(1,450,291)	0
	Agriculture		Maintenance of low pest zones - procurement of low pest management technologies, and training farmers		223,039	-	223,039

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Agriculture Total			289,879,758	365,627,965	(46,880,806)	318,747,159
	Attorney	Ivingoni/Nzambani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	3000000	0		
	Attorney Total			3000000	0	0	0
	Devolution	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	352,500,000	-	352,500,000
	Devolution	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	37,500,000	75,000,000	(2,090,500)	72,909,500
	Devolution	HQ	KDSP-II Matching Grant	10,000,000	10,000,000	-	10,000,000
	Devolution	HQ	Fencing of Makindu Fire station(stalled)	900,000	900,000	(65,236)	834,764
	Devolution Total			400,900,000	438,400,000	(2,155,736)	436,244,264
	Education	Kikumbulyu North	Kikumbulyu North ECDE toilet	900,000	900,000	-	900,000
	Education	Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	2,500,000	-	2,500,000
	Education	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	2,000,000	2,000,000	-	2,000,000
	Education	Makindu	Kisingo CTTI Scholarships for 20 students	595,740	595,740	(595,740)	-
	Education	Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000	4,000,000	-	4,000,000
	Education		CTTI Development and capitation - Equipping of CTTIs (VTCs)	14,000,000	9,500,000	(1,543,340)	7,956,660
	Education		Government Automation -Government Automation	6,034,670	8,748,519	-	8,748,519
	Education		Construction of Uma Primary School ECDE - Mbooni	4,500,000	4,500,000	-	4,500,000
	Education		Government Automation		3,573,943	-	3,573,943
	Education		Government Automation - Government Automation - budget automation and education system		1,684,100	-	1,684,100
	Education		Government Automation -Government Automation - Other ICT programmes		-	-	-
	Education Total			34,530,410	38,002,302	(2,139,080)	35,863,222
	Emali-Sultan Municipality	All Wards	Preparation of Municipal Spatial Plan	9,800,000	9,800,000	-	9,800,000
	Emali-Sultan Municipality	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000	2,500,000	-	2,500,000
	Emali-Sultan Municipality	Emali/Mulala & Kasikeu	Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000	950,000	-	950,000
	Emali-Sultan Municipality	Kasikeu	ICT hub and Recreation Center	2,500,000	500,000	-	500,000
	Emali-Sultan Municipality	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)		500,000	-	500,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Emali-Sultan Municipality	Mbitini & Emali/Mulala	Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000	6,000,000	-	6,000,000
	Emali-Sultan Municipality	NZAKIKA, Kasikeu & Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kikumini Market	3,000,000	2,000,000	(2,000,000)	-
	Emali-Sultan Municipality	NZAKIKA, Kasikeu & Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kwa Ndava Market			3,000,000	3,000,000
	Emali-Sultan Municipality		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771	37,167,542	-	37,167,542
	Emali-Sultan Municipality		Sultan Hamud floodlight	3,000,000	3,000,000	-	3,000,000
	Emali-Sultan Municipality		Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000	2,000,000	-	2,000,000
	Emali-Sultan Municipality		Fencing and roofing of Water tanks in Emali Business Center	2,000,000	2,000,000	-	2,000,000
	Emali-Sultan Municipality		Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000	2,000,000	-	2,000,000
	Emali-Sultan Municipality		Installation of CCTV surveillance at critical points in Emali Town	1,500,000	-	-	-
	Emali-Sultan Municipality		Youth empowerment - Sports and Talent Development	1,000,000	1,000,000	-	1,000,000
	Emali-Sultan Municipality		Rehabilitation of Emali recreation park	200,000	500,000	-	500,000
	Emali-Sultan Municipality		Opening and unclogging of drainage systems	-	696	-	696
	Emali-Sultan Municipality		Purchase of market cleaning equipment and protective gear		75,200	-	75,200
	Emali-Sultan Municipality Total			56,533,771	69,993,438	1,000,000	70,993,438
	Finance		Supplementary Projects for poor and marginalised areas	36,252,124	44,559,274	(1,555,943)	43,003,330
	Finance		Equipping and fencing of County Treasury - Water tower, fencing, equipping boardroom, store, and warehouse shelves and roofing of containers	10,000,000	-	-	-

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Finance		IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	-	1,815,188	-	1,815,188
	Finance Total			46,252,124	46,374,461	(1,555,943)	44,818,518
	Fruit Development Authority	All wards	Purchase of mangoes for puree production	13,920,000	13,920,000	6,221,280	20,141,280
	Fruit Development Authority	All wards	Ready to drink juice(RTD) production	13,446,000	-	-	-
	Fruit Development Authority	All wards	Puree production	12,408,931	12,408,931	7,386,720	19,795,651
	Fruit Development Authority	All wards	Purified drinking water production	3,193,291	-	3,282,931	3,282,931
	Fruit Development Authority	HQ	Quality Management Certifications	3,442,000	3,442,000	-	3,442,000
	Fruit Development Authority	HQ	RTD juice production		-	9,654,455	9,654,455
	Fruit Development Authority		Policy & legal framework	3,912,953	1,900,000	(608,000)	1,292,000
	Fruit Development Authority		RTD line Modification	1,305,000	1,305,000	-	1,305,000
	Fruit Development Authority		Energy Audit	435,000	435,000	-	435,000
	Fruit Development Authority		Blow Moulding Machine		8,398,511	(8,398,511)	-
	Fruit Development Authority		Tetra Pak Juice		5,500,000	(4,538,875)	961,125
	Fruit		Rebranding		1,600,000	-	1,600,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Development Authority						
	Fruit Development Authority		Bottle Store Flooring		1,140,780	-	1,140,780
	Fruit Development Authority Total			52,063,174	50,050,222	13,000,000	63,050,222
	Gender	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization	-	19,692	-	19,692
	Gender	All wards	KYISA Games- facilitating activities for county teams in KYISA games		419,580	-	419,580
	Gender	All wards	GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Support: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners		414,785	(175,184)	239,601
	Gender	County Wide	Youth empowerment programme		188,000	(2,756)	185,244
	Gender	Emali Mulala	Makueni Child Protection Centre	2,000,000	3,787,058	(78)	3,786,980
	Gender	Emali Mulala	Upgrading mulala play ground		157,623	-	157,623
	Gender	Ivingoni/Nzambani	Construction of Talent Centre	5,000,000	-	-	-
	Gender	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Kshs.500,000.00	1,000,000	1,000,000	-	1,000,000
	Gender	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)	2,000,000	2,000,000	-	2,000,000
	Gender	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172	430,172	-	430,172
	Gender	Mbitini	Mbeletu playground	3,500,000	3,500,000	-	3,500,000
	Gender	Thange	Support to groups (Public address systems)	1,000,000	1,000,000	-	1,000,000
	Gender	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000	1,000,000	-	1,000,000
	Gender		KYISA Games	20,000,000	-	-	-
	Gender		Sport Development programme	9,000,000	-	-	-
	Gender		Supa Cup	9,000,000	-	-	-
	Gender		Youth empowerment-Boda Boda support programme	3,000,000	-	-	-
	Gender		Gender based violence Mitigation Programme	2,000,000	-	-	-
	Gender		Youth Empowerment-Makueni youth fair)	2,000,000	-	-	-
	Gender		Ultra poor graduation model	1,953,500	-	-	-

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender		Pwd empowerment support programme	1,000,000	-	-	-
	Gender		Makueni County Empowerment Fund	1,000,000	-	-	-
	Gender		Sport Development		517,011	-	517,011
	Gender		Gender Based Violence programmes		47,225	(4,525)	42,700
	Gender		Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)		2,289,539	-	2,289,539
	Gender Total			64,883,672	16,770,684	(182,543)	16,588,141
	Health	0	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	12,636,000	-	12,636,000
	Health	All Wards		0	-	90,000,000	-
	Health	County wide	Upgrading of six model health facilities (one model health facility per sub county) through equipping, adequate staffing and renovations to provide comprehensive health care services	9,000,000	9,000,000	-	9,000,000
	Health	County wide	Purchase of medical Equipment	5,000,000	7,142,330	-	7,142,330
	Health	County wide	Universal health care programme	-	4,199,830	-	4,199,830
	Health	County wide	Purchase of medical Equipment		1,159,977	-	1,159,977
	Health	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	113,700,000	-	113,700,000
	Health	HQ	DANIDA- Primary healthcare in devolved context	23,341,500	23,341,500	-	23,341,500
	Health	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and ICU expansion	-	4,380,529	-	4,380,529
	Health	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others		31,119	-	31,119
	Health	HQ	Conditional Grant - for COVID 19 Emergency response -		16,547,338	-	16,547,338
	Health	HQ	Infrastructure improvement for Health Facilities-AIA		3,333,117	-	3,333,117
	Health	Ivingoni/Nthongoni	Construction of Outpatient block at Nthongoni Health Center	10,000,000	-	-	-
	Health	Kako/Waia	Kako health center Construction of administration block block	3,940,000	3,940,000	-	3,940,000
	Health	Kalawa	Kathulumbi- Solarization	2,200,000	2,200,000	(2,200,000)	-
	Health	KiimaKiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,477,500	1,477,500	-	1,477,500
	Health	Kikumbulyu North	Kisayani Health Centre - construction of a observation room	10,000,000	4,500,000	(4,500,000)	-
	Health	Kikumbulyu North	Kanyungu Dispenasry - Repairs		2,000,000	(2,000,000)	-
	Health	Kilungu	Kyanganda Health Facility – construction of staff quarters	985,000	985,000	(985,000)	-
	Health	Kitise/Kithuki	Kithuki Health centre	1,584,790	1,584,790	(1,584,790)	-

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Kitise/Kithuki	Electrification and construction of a latrine in Manza Dispensary	1,000,000	1,000,000	-	1,000,000
	Health	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity	1,379,000	1,379,000	(1,379,000)	-
	Health	Masongaleni	Yikivuthi Dispensary - Tiling and Fencing	1,477,500	1,477,500	-	1,477,500
	Health	Mbitini	Mbenuu health centre - renovation of the facility	4,000,000	4,000,000	-	4,000,000
	Health	Mbooni	Completion & equipping of Mbooni isolation ward		24,000	-	24,000
	Health	Mbooni	Completion & equipping of Mbooni isolation ward		17,401,436	-	17,401,436
	Health	Nzaui/Kilili/Kalamba	Construction of maternity block at Matiliku Sub County Hospital	2,500,000	2,500,000	(2,500,000)	-
	Health	Nzaui/Kilili/Kalamba	Matiliku Sub County Hospital - Extension of Outpatient Block	1,500,000	1,500,000	(1,500,000)	-
	Health	Nzaui/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block		119,450	-	119,450
	Health	Thange	Kyaani Dispensary - construction of Maternity wing	2,955,000	2,955,000	-	2,955,000
	Health	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	10,000,000	10,000,000	-	10,000,000
	Health	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000	3,920,000	-	3,920,000
	Health	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,880,000	3,880,000	-	3,880,000
	Health	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	3,246,818	3,246,818	-	3,246,818
	Health	Ukia	Construction of Laboratory at Kyambeke health center	2,000,000	2,000,000	(2,000,000)	-
	Health	Ukia	Nthangu dispensary-Purchase of a land and upgrading to a health center	1,000,000	1,000,000	(1,000,000)	-
	Health	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital		-	-	-
	Health	Wote/Nziu	Nziu Health Centre-Installation of solar power	2,500,000	2,500,000	(2,500,000)	-
	Health	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000	1,500,000	-	1,500,000
	Health		Essential medicines and medical supplies-AIA	250,000,000	250,000,000	-	250,000,000
	Health		Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182,388,000	182,388,000	-	182,388,000
	Health		SHIF/SHA Reimbursements	77,612,000	167,612,000	-	167,612,000
	Health		Doctor Salary Arrears	30,568,273	30,568,273	-	30,568,273
	Health		Purchase and installation of mortuary fridges	10,000,000	-	-	-
	Health		Upgrading Kibwezi Sub County Hospital - theatre block, toilets, landscaping and rehabilitation unit	5,000,000	6,450,000	(6,450,000)	-
	Health		Nutrition Programme - matching grant	2,000,000	2,000,000	-	2,000,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health		Nutrition Programme - matching grant		3,229,494	-	3,229,494
	Health		Feasibility and operationalization of Model Health Centers		16,850	-	16,850
	Health		Establishment of Level III in Wote		3,000,000	-	3,000,000
	Health		MCRH Morgue Fridges - AIA		20,000,000	-	20,000,000
	Health		Universal Health Care Registration Fees		-	-	-
	Health Total			794,291,381	937,826,851	61,401,210	909,228,061
	Lands	99000000	Resolution of boundary and land ownership disputes and issuance of public utilities' title		108,987	-	108,987
	Lands	Emali/Mulala	Purchase of land for Mulala Playground	500,000	500,000	(500,000)	-
	Lands	HQ	Survey for titling of Wote and Matiliku Townships	3,000,000	3,000,000	-	3,000,000
	Lands	HQ	Conservation	1,000,000	-	-	-
	Lands	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary	500,000	500,000	(500,000)	-
	Lands	Ivingoni/Nzambani	Purchase of land for Kambu market shed	5,000,000	-	-	-
	Lands	Ivingoni/Nzambani	Survey and titling		2,000,000	-	2,000,000
	Lands	Kilungu	Rehabilitation of Nthunguni Gulley	1,000,000	1,000,000	(1,000,000)	-
	Lands	Kilungu	Purchase of land		107,400	-	107,400
	Lands	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme		25,219	-	25,219
	Lands	Ukia	Purchase of land for Itangini Market	4,200,000	4,200,000	(4,200,000)	-
	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	297,928,473	-	297,928,473
	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	88,000,000	164,951,310	9,284,820	174,236,130
	Lands		IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)- Urban Institutional Grant(UIG)	35,000,000	37,690,700	-	37,690,700
	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	12,205,805	-	12,205,805
	Lands		CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	11,000,000	15,467,052	-	15,467,052
	Lands		Operationalization of Kee-Mbooni Municipality	8,000,000	5,051,065	-	5,051,065
	Lands		Climate change Fund Board	6,000,000	6,007,641	-	6,007,641
	Lands		Survey of Tawa Township	4,000,000	4,000,000	-	4,000,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Lands		Survey for titling of Wote and Kibwezi Town	4,000,000	3,000,000	-	3,000,000
	Lands		Issuance of Kikima township title deeds	3,500,000	2,400,000	(2,400,000)	-
	Lands		Opening up of Kikima town roads	1,500,000	1,100,000	-	1,100,000
	Lands		Conditionall allocation ; 20% Share of Mineral Royalties	99,857	199,714	-	199,714
	Lands		Climate change Fund Board		476,730	-	476,730
	Lands		CCIS FLLoCA Matching Grant		49,420	-	49,420
	Lands		CCRI FLLoCA Matching Grant		24,887,650	-	24,887,650
	Lands		FLOCA Funding		633,126	-	633,126
	Lands Total			330,046,292	587,490,292	684,820	588,175,112
	Sand Authority	Mbooni	Survey and construction of sand dam		-	-	-
	Sand Authority	Kiimakiu/Kalanzoni	Rehabilitation and Catchment conservation of Ikaasu earthdam	5,000,000	5,000,000	-	5,000,000
	Sand Authority	Kiimakiu/Kalanzoni	Rehabilitation and Catchment conservation of Kwa Kaveki Earthdam	5,000,000	-	-	-
	Sand Authority	Kiimakiu/Kalanzoni	Rehabilitation and catchment conservation of Iswii earthdam		3,000,000	(3,000,000)	-
	Sand Authority	Kiimakiu/Kalanzoni	Construction of kwa Malong'a Sand Dam			3,000,000	3,000,000
	Sand Authority		Pilot sand value addition in CTTIs and Purchase of cabro-making machine	8,000,000	-	-	-
	Sand Authority		Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000	2,000,000	-	2,000,000
	Sand Authority		Ringfence accrued revenue program for commercial sites-Ikaasu 10 acre catchment restoration through terracing and grass reseeding	2,000,000	-	-	-
	Sand Authority		20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self help group)	1,000,000	1,000,000	-	1,000,000
	Sand Authority		Ringfence accrued revenue program for commercial sites-Marwa earthdam catchment restoration through 2 kilometer terracing, grass reseeding and tree planting	1,000,000	-	-	-
	Sand Authority Total			24,000,000	11,000,000	-	11,000,000
	Trade	HQ	Construction of Kathwonzeni Market Toilet	1,000,000	1,000,000	-	1,000,000
	Trade	HQ	Cultural sites infrastructure improvement	1,000,000	1,000,000	(1,000,000)	-
	Trade	HQ-Nguumo	Nguumo modern carwash	1,000,000	-	-	-
	Trade	HQ-Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market		1,000,000	(1,000,000)	-
	Trade	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward	50,000,000	74,650,000	-	74,650,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Trade	Kithungo/Kitundu	Construction of Yang'ang'a public toilet	750,000	750,000	250,000	1,000,000
	Trade	Mukaa	Construction of Maiani Market Shade	3,500,000	3,500,000	-	3,500,000
	Trade	Nguumo	Construction of a public toilet at Kiunduani market	2,000,000	-	-	-
	Trade		Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu, Kambu, Kikima, Kibwezi)	3,250,000	4,732,487	-	4,732,487
	Trade		MSMEs Development programme (Parasol, Apron/dustcoats, tables)	3,000,000	1,000,000	(200,000)	800,000
	Trade		Cultural sites and infrastructure improvement	3,000,000	1,000,000	-	1,000,000
	Trade		Cottage/Jua kali industry development (2 per sub county)	2,000,000	1,000,000	(300,000)	700,000
	Trade		Tourism infrastructure improvement at Makongo solar and tanks	2,000,000	-	-	-
	Trade		Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama, kitise, Kalawani, kalawa, Malili, Tawa, Makindu, Machinery)	2,000,000	2,024,007	(44,000)	1,980,007
	Trade		County signage and branding	2,000,000	1,000,000	(1,000,000)	-
	Trade		Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,000,000	1,585,300	(300,000)	1,285,300
	Trade		Nunguni Business Centre and Town Infrastructure Upgrade		1,904,054	(27,000)	1,877,054
	Trade		Emali wholesale market(KDSP Project)		201,241	-	201,241
	Trade		Tourism infrastructure improvement		2,564,880	-	2,564,880
	Trade		ESP Markets		878,500	-	878,500
	Trade Total			77,500,000	99,790,470	(3,621,000)	96,169,470
	Transport	HQ	Roads Maintenance Fuel Levy	146,891,738	355,582,206	(208,690,468)	146,891,738
	Transport	HQ	Roads improvement Programme			7,000,000	7,000,000
	Transport	Ilima	Construction of Kithioni drift -	15,000,000	15,000,000	-	15,000,000
	Transport	Kako Waia	Roads improvement Programme-Opening of Kwa Kiuaani-Kitongu-Mukio-Kwa Ndung	3,000,000	3,000,000	-	3,000,000
	Transport	Kalawa	Mutembuku Floodlight	500,000	500,000	-	500,000
	Transport	Kikumbulyu North	Muangueni drift -Construction of drifts		2,000,000	-	2,000,000
	Transport	Kilungu	REREC Matching Grant	2,000,000	2,000,000	(2,000,000)	-
	Transport	Kilungu	Road improvement-NYS/MTF	1,000,000	1,000,000	-	1,000,000
	Transport	Kilungu	Opening of Itambani -Kilisa road	500,000	500,000	-	500,000
	Transport	Kithungo/Kitundu	Roads improvement Programme	2,500,000	2,500,000	-	2,500,000
	Transport	Kitise/Kithuki	Construction of Londokwe Drift -	7,500,000	7,500,000	-	7,500,000
	Transport	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school	500,000	500,000	-	500,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
			junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.				
	Transport	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. 10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Gradding of Kiambani Schools play fields.	4,890,000	4,890,000	-	4,890,000
	Transport	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa mwevyo road opening	2,500,000	2,500,000	1,400,000	3,900,000
	Transport	Mukaa	Road improvement programme	3,000,000	3,000,000	-	3,000,000
	Transport	Nguu/Masumba	Construction of Kitende Drift -	14,000,000	14,000,000	-	14,000,000
	Transport	Thange	Installation of floodlight at Utithi and Yumbuni	600,000	600,000	-	600,000
	Transport	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift -Opening, grading and structures -	9,000,000	9,000,000	(9,000,000)	-
	Transport	Wote/Nziu	Construction of Kyambui Drift -	5,000,000	5,000,000	-	5,000,000
	Transport		Rural Electrification Programme - REREC Matching grant	30,000,000	30,000,000	-	30,000,000
	Transport		Maintenance of street/flood lights- Climate action	10,000,000	10,000,000	-	10,000,000
	Transport		Maintenance of Electric Fence	6,000,000	6,000,000	-	6,000,000
	Transport		Green energy promotion	3,500,000	1,500,000	-	1,500,000
	Transport		Housing Programme	1,000,000	1,000,000	-	1,000,000
	Transport		Construction of Mbulutini Ndauni drift		4,900,000	(4,900,000)	-
	Transport		Mbulutini drift- (Construction of a drift and maintenance of			4,900,000	4,900,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
			Mbitini roads - spot murraming kwa Kavuna to Barazani and protection works at Kitulani-yumbuni primary)				
	Transport		Housing Levy Fund			1,987,622	1,987,622
	Transport		Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)		196,558	-	196,558
	Transport Total			268,881,738	482,668,764	(209,302,846)	273,365,918
	Water	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries		4,000,000	-	4,000,000
	Water	Emali/Mulala	Drilling of Emali Town Borehole	2,000,000	2,000,000	-	2,000,000
	Water	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls	3,994,680	3,994,680	-	3,994,680
	Water	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	15,000,000	10,000,000	-	10,000,000
	Water	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	5,000,000	-	5,000,000
	Water	HQ	Feasibility for Distribution of Mzima Springs Water	5,000,000	4,000,000	(4,000,000)	-
	Water	HQ	Turkish Cooperation and Coordination Agency(TIKA)	4,200,000	-	-	-
	Water	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	4,000,000	4,000,000	-	4,000,000
	Water	HQ	Irrigation Development Programme	2,000,000	2,000,000	-	2,000,000
	Water	HQ	Water Development Programme - Water Development Programme	-	-	3,000,000	3,000,000
	Water	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)		751,159	-	751,159
	Water	HQ	project feasibility studies - project feasibility studies		0	-	0
	Water	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000	2,000,000	-	2,000,000
	Water	Kako/waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu		1,980,240	-	1,980,240
	Water	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery		2,500,000	-	2,500,000
	Water	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	5,000,000	5,000,000	-	5,000,000
	Water	Kiimakiu/Kalanzoni	Water Treatment & Distribution of Katilini Earth Dam Water Project	24,230,000	-	-	-
	Water	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole		1,000,000	-	1,000,000
	Water	Kikumini/Muvau	Ndukuma Earthdam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area		200,000	-	200,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1		2,147,965	(2,147,965)	-
	Water	Kisau/Kiteta	Distribution of Kyala Earth Dam Water Project	12,000,000	-	-	-
	Water	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme	5,770,750	5,770,750	-	5,770,750
	Water	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market		20,530	-	20,530
	Water	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	4,000,000	4,000,000	(500,000)	3,500,000
	Water	Makindu	Construction of Drift, Sump, Pumping Systems, and distribution in Ngakaa Dam in partnership with NDMA	15,000,000	-	-	-
	Water	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000	7,500,000	-	7,500,000
	Water	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	3,182,060	2,382,060	-	2,382,060
	Water	Mavindini	Yekanga Borehole - Drilling, equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	3,123,760	3,123,760	-	3,123,760
	Water	Mavindini	Drilling of Kitumbai Borehole	2,000,000	2,000,000	-	2,000,000
	Water	Mavindini	Water improvement		800,000	-	800,000
	Water	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset)		35,032,206	-	35,032,206
	Water	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471	792,471	-	792,471
	Water	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole		291,200	-	291,200
	Water	Nguu/Masumba	Kikuu - Kiangini Water Project		3,700,000	-	3,700,000
	Water	Nzau/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea- Kyuasini - Matiliku Market	1,280,000	1,280,000	-	1,280,000
	Water	Tulimani	Expansion of Kooi earthdam	3,000,000	3,000,000	-	3,000,000
	Water	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	2,000,000	2,000,000	-	2,000,000
	Water	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10,000,000	10,000,000	-	10,000,000
	Water	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2	5,000,000	6,700,000	-	6,700,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	3,500,000	3,500,000	-	3,500,000
	Water	Wote/Nziu	Drilling of SEKU Wote University borehole	2,000,000	-	-	-
	Water	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000	1,000,000	-	1,000,000
	Water	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization		4,026,044	-	4,026,044
	Water		Water project security systems	5,000,000	4,700,000	-	4,700,000
	Water					2,147,965	2,147,965
	Water		Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole		255,266	-	255,266
	Water		Athi-Tunguni Water Project - Floating platoon		1,500,000	-	1,500,000
	Water		Operationalization of Kiosks and distribution of Ndukuma		8,000,000	-	8,000,000
	Water		Water improvement - water tanks and Water Service providers (WSP) Support			4,000,000	4,000,000
	Water		Maintenance of boreholes and improvement of water system		3,000,000	-	3,000,000
	Water		Soil, Water and Biota environmental assessment for Thange Petroleum Spill		256,140	-	256,140
	Water		K-WASH		-	160,000,000	160,000,000
	Water		Conservation Fee to Kenya Forest Service(KFS)-Mulima Water Project			250,000	250,000
	Water Total			172,312,318	165,204,471	162,750,000	327,954,471
	Wote Municipality		Purchase of Wote Bus park land	40,000,000	42,000,000	(42,000,000)	-
	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20,083,771	40,168,831	-	40,168,831
	Wote Municipality		Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27solar powered floodlight maintenance	9,000,000	9,000,000	-	9,000,000
	Wote Municipality		Installation of 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kiniu	6,300,000	6,300,000	-	6,300,000
	Wote Municipality		Roads improvement program across the municipality	5,000,000	5,000,000	-	5,000,000
	Wote Municipality		Supply of skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mbuvo 1, Kathonzweni 1, Kwa Kathoka 1, Kalamba 1, Kilili 1, Kilala 1 and Kako 1) -Branded skip bins, 4-5 tonnes capacity	3,200,000	3,200,000	-	3,200,000
	Wote Municipality		Construction of exhaustible pit latrine at upendo,muusini	2,000,000	1,000,000	-	1,000,000

No	Department	Ward	Vote Head	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Wote Municipality		Construction of canopy for Mukuyuni Market Shed	1,000,000	1,000,000	-	1,000,000
	Wote Municipality		Construction of modern Boda Boda sheds in Wote town	1,000,000	1,000,000	-	1,000,000
	Wote Municipality		Renovation of kako market shed	1,000,000	1,000,000	-	1,000,000
	Wote Municipality		Opening and unclogging of drainage systems	500,000	500,000	-	500,000
	Wote Municipality		Development and enforcement of Municipal Plans and Development control		27,736	-	27,736
	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)		1,215	-	1,215
	Wote Municipality		Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market		1,006,366	-	1,006,366
	Wote Municipality		Construction of Modern Toilet at Kapeo		-	-	-
	Wote Municipality		Construction of bodaboda sheds		111,732	-	111,732
	Wote Municipality		Repair of Green Park Borehole		388,490	-	388,490
	Wote Municipality		Profiling nature based enterprises and risk analysis		-	-	-
	Wote Municipality		Drainage improvement and Murrumingof Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murruming		150,977	-	150,977
	Wote Municipality Total			89,083,771	111,855,348	(42,000,000)	69,855,348
	Grand Total			2,704,158,408	3,421,055,266	(69,001,924)	3,262,053,342

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

The following ward projects and programmes will be implemented in the FY 2025/26 Supplementary Budget (2) estimates

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Emali/Mulala	Emali	Rehabilitation of Kwa Nzele water sump tank - Rehabilitation of the sump tank and water distribution	6,000,000	6,000,000	-	6,000,000
	Transport	Emali/Mulala	Emali	Installation of drift at Tutini-Kwa Maima road - Installation of drift -	5,500,000	5,500,000	-	5,500,000
	Transport	Emali/Mulala	Mulala	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures -	4,000,000	4,000,000	-	4,000,000
	Education	Emali/Mulala	Mulala	Ngelenge ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,500,000	-	3,500,000
	Transport	Emali/Mulala	Both	Road Maintenance of ward access roads(NYS) and road opening	2,500,000	2,850,000	-	2,850,000
	Gender	Emali/Mulala	Both	Sports Development -Ligi Mashinani	2,000,000	-	-	-
	Trade	Emali/Mulala	Emali	Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	2,000,000	2,000,000	-	2,000,000
	Agriculture	Emali/Mulala	Both	Support to Emali/Mulala farmers SACCO-Funding the SACCO	1,000,000	1,000,000	-	1,000,000
	Agriculture	Emali/Mulala	Both	Poultry chain value chain development-Purchase of incubators for registered youth groups	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender	Emali/Mulala	Both	Purchase of Chairs and Tents	1,000,000	1,000,000	-	1,000,000
	Health	Emali/Mulala	Mulala	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization	1,000,000	1,000,000	-	1,000,000
	Health	Emali/Mulala	Emali	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	1,000,000	1,000,000	(1,000,000)	-
	Health	Emali/Mulala	Mulala	Primary Health Care	1,000,000	1,000,000	-	1,000,000
	Transport	Emali/Mulala	Mulala	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	1,000,000	1,000,000	(1,000,000)	-
	Transport	Emali/Mulala	Mulala	Kwa Kausha Mulala Road Structures -	1,000,000	1,000,000	-	1,000,000
	Transport	Emali/Mulala	Mulala	Mulala primary bridge/welfare culvert	700,000	350,000	(350,000)	-
	Gender	Emali/Mulala	Both	PWD Economic empowerment program -Income generating activities for mapped PWDs	500,000	-	-	-
	Gender	Emali/Mulala	Both	Training and issuance of driving licences-Tractor operators	300,000	-	-	-
	Water	Emali/Mulala		Emali Chiefs Borehole		406,439	-	406,439
	Attorney	Emali/Mulala	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Gender	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	-	500,000
	Gender	Emali/Mulala		Boda-boda Shades		500,000	-	500,000
	Gender	Emali/Mulala		PWD Support – support PWDs with assorted Assistive Devices		7,520	-	7,520

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender	Emali/Muala		Purchase of public address system		7,558	-	7,558
	Gender	Emali/Muala		Emali mechanics support program		500,000	-	500,000
	Health	Emali/Muala		Mwanyani Model Health Centre - Construction of new staff quarters.		2,903,747	-	2,903,747
	Health	Emali/Muala		Medical Bills		776,556	-	776,556
	Transport	Emali/Muala		Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni- mungetheele road		196,760	-	196,760
	Transport	Emali/Muala		Emali street lights rehabilitation		60,000	-	60,000
	Lands	Emali/Muala		Land succession program, survey and titling		1,437,840	(1,167,840)	270,000
	Water	Emali/Muala	3110504	Distribution of Mumbuni samp(Solarisation and distribution at source)		266,367	-	266,367
	Water	Emali/Muala	3110504	Feasibility study of Muooni Mega dam		1,000,000	-	1,000,000
	Water	Emali/Muala		Kwa Maima earth dam - Dam Wall, Reservoir, Draw-off System, Cattle water trough, Fence, Communal water point/kiosk and access road to the Dam.		2,000,000	-	2,000,000
	Water	Emali/Muala		Solarisation and equipping of Emali Township Borehole		1,912,286	-	1,912,286
	Water	Emali/Muala		Matiku/Kwa kasoda tanks		299,900	-	299,900
	Water	Emali/Muala		Drilling and Equipping of Emali Rehabilitation Centre Borehole		100,000	-	100,000
	Attorney	Emali/Muala	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Emali/Muala			36,000,000	46,074,972	(3,517,840)	42,557,13

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		la Total						2
	Water	Ilima	Kilungu	Mukilitwa Sand Dam Water Project -Water distribution to kwa chief, markets and Kavatanzou Pri and Kavatanzou Secondary schools and Kavatanzou dispensary	4,000,000	4,000,000	(4,000,000)	-
	Water	Ilima	Ilima	Kyambeke Borehole water Project -Distribution to kyambeke level iv hospital, markets up to ndolo School	4,000,000	4,000,000	-	4,000,000
	Education	Ilima	Kilungu	Isovy ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,500,000	-	3,500,000
	Education	Ilima	Ilima	Kyakatoni ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,500,000	-	3,500,000
	Transport	Ilima	Kilungu	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	3,000,000	-	3,000,000
	Transport	Ilima	Ilima	Mwaani matwiku kyakatoni kyambeke,kwakongo	3,000,000	3,000,000	-	3,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) -				
	Agriculture	Ilima	Both	Fertilizer Depot -Completion of Wautu proposed depot structure	2,500,000	2,500,000	-	2,500,000
	Health	Ilima	Kilungu	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre	2,500,000	2,500,000	-	2,500,000
	Transport	Ilima	Both	Construction of Kiusyi Drift at Munyolis corner-0.5M and installation of culverts along Kikuswi-Ivaini-Kivani Road- 1.5M -	2,000,000	2,000,000	-	2,000,000
	Agriculture	Ilima	Both	Avocado Value Chain -Supply of Locally sourced certified seedling (Kshs. 0.5 for grafting (labour) and Kshs. 1m for purchase of locally sourced certified seedlings)	1,500,000	1,500,000	-	1,500,000
	Gender	Ilima	Both	Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium	1,500,000	-	-	-
	Gender	Ilima	all	purchase of six 100 seater tents and seats (all branded) for six self help groups	1,500,000	1,500,000	-	1,500,000
	Education	Ilima		Electification of Nzukini CTTI (REREC matching grant)	1,000,000	1,000,000	(1,000,000)	-
	Education	Ilima	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Ilima		fuel for Levelling of Isovya playground (using county machinery)	500,000	500,000	-	500,000
	Health	Ilima	2211031	Medical bills and surgical implants	-	1,024,932	-	1,024,932
	Education	Ilima		Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)		103,431	-	103,431
	Education	Ilima		Inyokoni ECDE – Construction of two class rooms		104,222	-	104,222

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				with office and store, water harvesting (10,000 ltrs water tank)				
	Education	Ilima		Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)		75,963	-	75,963
	Gender	Ilima		Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)		984,850	-	984,850
	Gender	Ilima		Purchase of tents and chairs for organized groups		-	-	-
	Gender	Ilima		Boda boda training and licensing		190,000	-	190,000
	Health	Ilima		Kyambeke Health Centre – upgrading of the facility		118,868	-	118,868
	Health	Ilima		Upgrading of Kyang’a Dispensary – construction of staff quarters		-	-	-
	Transport	Ilima		grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road		67,846	-	67,846
	Water	Ilima	3110504	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary		378,252	-	378,252
	Water	Ilima	3110504	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.		6,169,529	-	6,169,529
	Water	Ilima		Kiusyi water project – intake enhancement, submersible pump & control pannel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at mwaani market		100,000	-	100,000
	Attorney	Ilima	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Agriculture	Ilima		AI Development		329,685	-	329,685
	Gender	Ilima		Sports development – Ward Tournament		300,000	-	300,000
	Health	Ilima		Mwaani Dispensary – construction of galley		961,125	-	961,125
	Transport	Ilima		Market lighting – Mutini, Musalala and Kwa Mwove markets		1,421,746	-	1,421,746
	Attorney	Ilima	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Ilima Total			36,000,000	46,830,449	(5,000,000)	41,830,449
	Education	Ivingoni/Nzambani	Nthongoni	Construction of Kiunduani ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,300,000	3,300,000	-	3,300,000
	Education	Ivingoni/Nzambani	Nzambani	Construction of Kiambani ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritings	3,300,000	3,300,000	-	3,300,000
	Gender	Ivingoni/Nzambani	Both	Makutano talent centre - Terraces	3,000,000	3,000,000	(3,000,000)	-
	Transport	Ivingoni/Nzambani	Nzambani	Gravelling from Ndivuni ECDE - Lutheran -	3,000,000	3,000,000	-	3,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		zambani		subcounty county offices - kwa nthuku- strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -				
	Water	Ivingoni/N zambani	Nthongoni	Distribution of Mikuyuni BH	3,000,000	3,000,000	-	3,000,000
	Water	Ivingoni/N zambani	Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	3,000,000	3,000,000	-	3,000,000
	Health	Ivingoni/N zambani	Both	Support for CHPs-Purchase of bicycles for the CHPs mobility	2,900,000	4,900,000	-	4,900,000
	Agriculture	Ivingoni/N zambani	Both	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture and mangoes)	2,000,000	2,000,000	-	2,000,000
	Education	Ivingoni/N zambani	Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000	2,000,000	-	2,000,000
	Water	Ivingoni/N zambani	Nthongoni	Drilling of manyatta BH	2,000,000	2,000,000	-	2,000,000
	Water	Ivingoni/N zambani	Nzambani	UTU distribution to Yumbuni Market (water kiosk)	2,000,000	2,000,000	-	2,000,000
	Gender	Ivingoni/N zambani	Both	Ligi Mashinani, men, women and youth groups empowerment	1,500,000	-	-	-
	Health	Ivingoni/N zambani	Nzambani	Renovation of Nzeveni health centre maternity - Partitioning of rooms, painting , ceiling and toilet construction	1,500,000	1,500,000	-	1,500,000
	Transport	Ivingoni/N zambani	Nthongoni	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling -	1,500,000	1,500,000	(1,500,000)	-
	Education	Ivingoni/N zambani	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Health	Ivingoni/N	Nthongoni	Fencing Mang'elete -Fencing & installation of gate	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		zambani						
	Gender	Ivingoni/N zambani		Sports and Youth development Programme-Ligi Mashinani/Supa Cup		56,346	-	56,346
	Gender	Ivingoni/N zambani		Youth empowerment programme (Ujuzi Teke Teke)		315,849	-	315,849
	Gender	Ivingoni/N zambani		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		8,498	-	8,498
	Transport	Ivingoni/N zambani		Road improvement(Matulani roads)		14,530	-	14,530
	Transport	Ivingoni/N zambani		Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road		72,631	-	72,631
	Transport	Ivingoni/N zambani		County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-		93,130	-	93,130
	Transport	Ivingoni/N zambani		Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market		68,472	-	68,472
	Transport	Ivingoni/N zambani		Opening of Muthingiini-Nzambani roads		34,244	-	34,244
	Transport	Ivingoni/N zambani		Murraming of Yimbuvu-Kwa Muma-Mbotela Market		34,675	-	34,675
	Transport	Ivingoni/N zambani		Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini		93,000	-	93,000
	Transport	Ivingoni/N zambani		Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini		118,246	-	118,246
	Transport	Ivingoni/N zambani		Opening of Kwa Masaa road l		72,000	-	72,000
	Transport	Ivingoni/N zambani		Murramig of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road		53,258	-	53,258
	Water	Ivingoni/N zambani		Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be		74,072	-	74,072

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				connected include Mwisiwa- NTHONGONI Regina-Kitumbi- Mwanzia-Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita syano-Kitheini-				
	Water	Ivingoni/N zambani		Kwa Kalekye borehole - Kiosks and Extension of pipeline to muthingiini-kwa mbata- makokani-mbenuu and Nzambani,Construction of Water points and tank		75,000	-	75,000
	Water	Ivingoni/N zambani		Drilling of Nzambani Borehole		136,860	-	136,860
	Water	Ivingoni/N zambani		Water improvement/design		684,159	-	684,159
	Water	Ivingoni/N zambani		Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam		1,420,411	-	1,420,411
	Attorney	Ivingoni/N zambani		Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		3,000,000	-	3,000,000
		Ivingoni/N zambani Total			36,000,000	42,925,381	(4,500,000)	38,425,381
	Agriculture	Kako/Waia		Establish Satellite Fertiliser at Wambiti-Electrification		0	174,267	174,267
	Gender	Kako/Waia		Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiyukilya Kwa Aka Nduluku CBO) and 223 Chairs		636,049	-	636,049
	Gender	Kako/Waia		Construction of Boda boda Shed			50,000	50,000
	Gender	Kako/Waia		PWD Assistive Devices			6,020	6,020
	Transport	Kako/Waia		Road improvement		60,000	-	60,000
	Transport	Kako/Waia		Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF		225,607	-	225,607
	Transport	Kako/Waia		Road improvement programme (Machine hire - MTF)		130,660	-	130,660
	Transport	Kako/Waia		Installation of floodlights in Kitongu market-REREC		63,676	-	63,676

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Grant				
	Transport	Kako/Waia		Routine maintenance of Kako/Waia ward access roads		36,659	-	36,659
	Lands	Kako/Waia		Construction of toilet at Mukuku Dispensary		-	-	-
	Water	Kako/Waia	3110504	Kavingiliti earthdam - in house machines		199,568	-	199,568
	Water	Kako/Waia		Miau earth dam - Rising main to kwa katheo and water distribution network to nhangathini,kitandi Ctti,ngovu and mba makets, construction of 5No. water kiosks and installation of water tank for each kiosk, construction of 1No. 50 cubic metres masonry storage tank, water distribution to 2No. schools(Miau Primary School and Miau Secondary School)		553,973	-	553,973
	Water	Kako/Waia		Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.		80,000	-	80,000
	Water	Kako/Waia		Drilling and capping of Kathamba borehole - inhouse works		-	-	-
	Water	Kako/Waia		Water improvement programme		276,776	-	276,776
	Education	Kako/Waia	Waia	Construction of Nduluku VTC dinning Hall - Construction of a dinning hall	5,000,000	5,000,000	-	5,000,000
	Education	Kako/Waia	Kako	Construction of Mituvu ECDE class -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	4,250,000	-	4,250,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Education	Kako/Waia		Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	4,250,000	-	4,250,000
	Water	Kako/Waia	Waia	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of kisoj Munyao Health center and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	4,000,000	4,000,000	-	4,000,000
	Water	Kako/Waia	Kako	Distribution of Miau earthdam water project, Distribution to Kwa katheo,Construction of masonry tank and extension to Mba, Nthangathini amd Ngovu	4,000,000	4,000,000	-	4,000,000
	Transport	Kako/Waia		Road improvement-Hire of motor grader and shovel	2,500,000	2,500,000	-	2,500,000
	Transport	Kako/Waia	Waia	Opening of Mithumo- Kaseveni Road -Road opening	2,000,000	2,000,000	-	2,000,000
	Transport	Kako/Waia	Kako	Kaiti-Uviluni-Mbimbini-Kyaume road opening -Light grading and Road-Runoff harvesting -	2,000,000	2,000,000	-	2,000,000
	Gender	Kako/Waia	Both	Ligi Mashinani -Ligi Mashinani	1,500,000	-	-	-
	Agriculture	Kako/Waia	Both	Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain	1,000,000	1,000,000	-	1,000,000
	Education	Kako/Waia	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Transport	Kako/Waia	Both	Road improvement-Routine Maintenance	1,000,000	1,000,000	-	1,000,000
	Lands	Kako/Waia		Operationalization of Mbooni - Kee Municipality	1,000,000	1,000,000	-	1,000,000
	Lands	Kako/Waia		Sand Dams conservation	1,000,000	1,000,000	(1,000,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Sand Authority	Kako/Waia		Sand Dams conservation			1,000,000	1,000,000
	Attorney	Kako/Waia	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,500,000	-	1,500,000
	Attorney	Kako/Waia	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	-	-	-
		Kako/Waia Total			36,000,000	36,762,969	230,287	36,993,256
	Health	Kalawa	Kalawa	Kalawa Sub-county hospital X-ray building - Construction and equipping of x-ray facility	5,000,000	5,000,000	(5,000,000)	-
	Water	Kalawa	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	4,000,000	(4,000,000)	-
	Water	Kalawa	Kathulumbi	AKWASH Project – (a. Extension line from Katoloka to Kathongo (1 Kiosk at Kathongo); b. Extension line from Kwa Kaoka to Kyanganga AIC (1 Kiosk); c. Extension line from Katoloka to Kakuli; and d. Extension line from Syongungi Market to Munyuni Market)	4,000,000	4,000,000	-	4,000,000
	Health	Kalawa	Kalawa	Ngunini Dispensary - construction of a new dispensary and a toilet	3,500,000	3,500,000	(3,500,000)	-
	Transport	Kalawa	All	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	3,000,000	-	3,000,000
	Transport	Kalawa	All	Opening,grading & critical spot murraming of Ngunini-Ngamu road,Unyeeo-Syotuvali road,Kamutonye-Syongungi road,Ndauni-Katangini road,Kinze road,Nganwa road -	3,000,000	3,000,000	-	3,000,000
	Agriculture	Kalawa	Both	Subsidized farm mechanization -Provision of	2,000,000	2,000,000	-	2,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				machines for farming				
	Education	Kalawa	Kalawa	Construction of ECDE Centre at Muambani - Construction of one class	1,500,000	1,500,000	(1,500,000)	-
	Education	Kalawa	Kathulumbi	Construction of ECDE at Mutembuku -Construction of one class	1,500,000	1,500,000	(1,500,000)	-
	Gender	Kalawa	Both	Ligi Mashinani	1,500,000	-	-	-
	Health	Kalawa	Kathulumbi	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	1,500,000	1,500,000	-	1,500,000
	Education	Kalawa	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Transport	Kalawa	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams -	1,000,000	1,000,000	(1,000,000)	-
	Transport	Kalawa	Kathulumbi	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -	1,000,000	1,000,000	(1,000,000)	-
	Gender	Kalawa	Both	PWDS Sports development	500,000	-	-	-
	Gender	Kalawa	Kalawa	Construction of a toilet at Kalawa play grounds	500,000	500,000	-	500,000
	Gender	Kalawa	Both	Leveling of playgrounds fuel for County machines	500,000	500,000	(500,000)	-
	Agriculture	Kalawa		Establish Satellite Fertiliser Depot		174,267	-	174,267
	Education	Kalawa		Kasooni ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10.,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting		2,846,875	-	2,846,875
	Education	Kalawa		Mutanda CTTI - Construction of a twin workshop		844,298	-	844,298
	Gender	Kalawa		PWD support-Assistive Devices -Support PWDs with		482,500	-	482,500

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				assorted assistive devices				
	Health	Kalawa		Kathulumbi - Equipping		1,978,762	-	1,978,762
	Health	Kalawa		Kalawa Sub County Hospital - Solarization		3,799,488	-	3,799,488
	Trade	Kalawa		Kinze Market toilet		500,000	-	500,000
	Trade	Kalawa		Syotuvuli market toilet		28,319	-	28,319
	Transport	Kalawa		Inhouse works - Bush clearing and spot murraming		400,890	-	400,890
	Water	Kalawa	3110504	Kwa Muthama Earthdam – desilting, hire of machinery		20,000	-	20,000
	Water	Kalawa		Katukulu Earth dam		1,500,000	-	1,500,000
	Attorney	Kalawa	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Attorney	Kalawa	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Kalawa Total			36,000,000	46,575,400	(18,000,000)	28,575,400
	Water	Kasikeu	Kasikeu	Mumela Borehole -Drilling, Equipping and Distribution	3,500,000	3,500,000	-	3,500,000
	Water	Kasikeu	Kiou	Mutanda Borehole -Drilling, Equipping and Distribution	3,500,000	3,500,000	-	3,500,000
	Agriculture	Kasikeu	Both	Completion of Kasikeu Milling Plant -Installation of tunnels connecting the packaging house, Installation of machines, Construction of a toilet, Purchase of water tanks and Installation of Gutters ,construction of packaging house and purchase and distribution of certified seeds	3,000,000	3,000,000	(3,000,000)	-
	Education	Kasikeu	Kasikeu	Kasikeu ICT hub -Construction of ICT Centre, an office and Resource Centre/Social hall and purchase of 10,000L tank and 20 chairs.	3,000,000	3,000,000	-	3,000,000
	Gender	Kasikeu	Both	Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Kasikeu	Kiou	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	3,000,000	(3,000,000)	-
	Transport	Kasikeu	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	3,000,000	-	3,000,000
	Gender	Kasikeu	Both	Support to Organized group(Women and Elderly) - Provision of Chairs and tents	2,000,000	2,000,000	-	2,000,000
	Emali-Sultan Municipality	Kasikeu	Kiou	Survey and Planning of Sultan Hamud town - Completion of Cadastral survey and planning of Sultan Hamud town	2,000,000	2,000,000	-	2,000,000
	Education	Kasikeu	Both	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory	1,500,000	1,500,000	(1,500,000)	-
	Health	Kasikeu	Kiou	Upgrading and equipping of Kiou Top Dispensary - Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks	1,500,000	1,500,000	-	1,500,000
	Health	Kasikeu	Kasikeu	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	1,500,000	1,800,000	-	1,800,000
	Finance	Kasikeu	Both	Maintenance of Critical Infrastructure	1,000,000	1,000,000	-	1,000,000
	Education	Kasikeu	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Trade	Kasikeu	Kasikeu	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	750,000	750,000	-	750,000
	Trade	Kasikeu	Kiou	Kima Public Toilet -Construction of Kima Market Public toilet	750,000	750,000	-	750,000
	Gender	Kasikeu	Both	Support for PWDs and OVCs -Provision of assistive devices	500,000	500,000	-	500,000
	Health	Kasikeu	Kiou	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	500,000	500,000	-	500,000
	Agriculture	Kasikeu	3110504	Agricultural productivity programme - Purchase of		-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Bac hoe				
	Agriculture	Kasikeu	3110504	Rehabilitation of Kasikeu stock yard and toilet.		454,275	(454,275)	-
	Education	Kasikeu		Ngiluni ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting		53,004	-	53,004
	Gender	Kasikeu		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Health	Kasikeu		Completion of Kiou Dispensary block, staff house and water tanks		0	-	0
	Health	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.		201,301	(101,301)	100,000
	Health	Kasikeu		Muua Dispensary -Equipping of a laboratory.		1,000,000	-	1,000,000
	Health	Kasikeu		Payings of medical Bills for patients in the ward		417,934	101,301	519,235
	Transport	Kasikeu		Road improvement and maintenance		151,088	-	151,088
	Transport	Kasikeu		Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road		18,080	-	18,080
	Transport	Kasikeu		Machine Hire and Fueling for kasikeu ward access roads		92,413	-	92,413
	Transport	Kasikeu		Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima		36,229	-	36,229
	Transport	Kasikeu		Repair and Maintenance of flood lights		400,000	-	400,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Kasikeu		Drainage works Kwa Malenge		200,000	-	200,000
	Lands	Kasikeu		Planning of Kayata market		74,162	-	74,162
	Water	Kasikeu	3110504	Drilling, equipping and distribution of Masokani borehole		150,000	-	150,000
	Water	Kasikeu		Mikuyu 2 Water Project. - Construction of a 50m ³ water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,50m ³ water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,		220,000	-	220,000
	Attorney	Kasikeu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Attorney	Kasikeu		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		806,953	-	806,953
	Attorney	Kasikeu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Kasikeu Total			36,000,000	38,057,939	(7,954,275)	30,103,664
	Transport	Kathonzwani	Kathonzwani	installation of culverts and Gabbions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani- kwa Kavivya - Nguthunu Culverts (c) Kiteii- kwa Jimmy culvert (d) Kwa isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road -	3,000,000	3,000,000	-	3,000,000
	Water	Kathonzwani	Mbuvo	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre	3,000,000	3,000,000	-	3,000,000
	Water	Kathonzwani	Kathonzwani	Matinga 1 dam -Additional solar, Plastic elevated tank-24M ³ , Rehabilitation of the rising main and distribute water to Ikaasu,kwa Kilai and Ituka Villages	3,000,000	3,000,000	-	3,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Education	Kathonzweni	Mbuvo	Mutini ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	-
	Education	Kathonzweni	Kathonzweni	Kavumbu 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	-	-	-
	Education	Kathonzweni	Mbuvo	Syethe ECDE- Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	-	-
	Education	Kathonzweni	Kathonzweni	Kathonzweni CTTI -Construction of two workshops	2,500,000	2,500,000	(2,500,000)	-
	Transport	Kathonzweni	Both	Machine hire for opening of roads across the ward	2,300,000	2,300,000	-	2,300,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		ni						
	Transport	Kathonzweni	Both	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	2,000,000	-	2,000,000
	Water	Kathonzweni	Both	Maintenance and fueling of Ward backhoe	2,000,000	2,000,000	-	2,000,000
	Water	Kathonzweni	Kathonzweni	Solarization and equipping of Kathamboni Borehole	2,000,000	2,231,000	-	2,231,000
	Water	Kathonzweni	Kathonzweni	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.	2,000,000	2,000,000	-	2,000,000
	Education	Kathonzweni	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kathonzweni	Both	Youth Sports development	1,000,000	-	-	-
	Health	Kathonzweni	Kathonzweni	Kathonzweni health centre -Completion and Equipping	1,000,000	1,000,000	-	1,000,000
	Health	Kathonzweni	Mbuvo	Mbuvo health centre -Compeltion and Equipping	1,000,000	1,000,000	-	1,000,000
	Lands	Kathonzweni	Kathonzweni	Abattoir -Buy land to construct an abattoir	1,000,000	1,000,000	-	1,000,000
	Gender	Kathonzweni	Both	New Project: Supply of Tents and Chairs (Four 50 seater tent)	600,000	600,000	-	600,000
	Gender	Kathonzweni	Both	UPG Programme.(PLWD Households)	350,000	-	-	-
	Transport	Kathonzweni	Kathonzweni	Installation of Security Lights at Ikaasu Market	350,000	450,000	-	450,000
	Gender	Kathonzweni	Both	Support to organised Youth Group Programme	250,000	-	-	-
	Gender	Kathonzweni	Kathonzweni	Facilitation of ID Cards replacement and registration	150,000	-	-	-
	Agriculture	Kathonzweni		Feasibility study and designs for Kathonzweni		49,920	-	49,920

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		ni		livestock abattoir				
	Agriculture	Kathonzweni		Agricultural development(Subsidized AI services)		622,160	-	622,160
	Agriculture	Kathonzweni		Training of young Agripreneurs		174,267	(148,701)	25,566
	Education	Kathonzweni		Kaiani ECDE Centre -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting		1,845,777	-	1,845,777
	Education	Kathonzweni	Mbuvo	Mutini ECDE -Construction of 2no. ECDE Classroom		2,500,000	-	2,500,000
	Education	Kathonzweni	Kathonzweni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom		2,500,000	-	2,500,000
	Education	Kathonzweni	Mbuvo	Syethe ECDE- Construction of 2 no. ECDE Classroom		2,500,000	-	2,500,000
	Gender	Kathonzweni		Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD		35,027	-	35,027
	Gender	Kathonzweni		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Gender	Kathonzweni		Youth Economic Empowerment (Ujuzi Teke Teke)		400,000	-	400,000
	Health	Kathonzweni		Kathonzweni Health Centre -Construction and Equipping of Laboratory		2,112,185	-	2,112,185
	Health	Kathonzweni		Upgrading of Mbuvo Health Centre to model health centre		1,922,493	-	1,922,493

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Kathonzweni		Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary		481,888	-	481,888
	Trade	Kathonzweni		Construction of a public toilet at Kavumbu Market		25,580	-	25,580
	Transport	Kathonzweni		Opening, grading and road structures of Londokwe-Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi- Kateiko- Mwisa- Itumbule- Kasayani-Kyemole road(Machine Hire)		105,835	-	105,835
	Transport	Kathonzweni		Gravelling, Culverts, gabions and drifts at Kathonzweni –Kathamboni spill way		169,967	-	169,967
	Transport	Kathonzweni		Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau, Kavumbu and Kiluluini markets		1,038,000	-	1,038,000
	Transport	Kathonzweni		Fuel for routine maintenance of Kathonzweni ward access roads		43,014	-	43,014
	Lands	Kathonzweni		Fuel for desilting of londokwe dam using county machinery - climate change initiative		1,418,520	-	1,418,520
	Lands	Kathonzweni		Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund		2,000,000	-	2,000,000
	Water	Kathonzweni		Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main		1,963,049	-	1,963,049
	Attorney	Kathonzweni		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		805,253	-	805,253
		Kathonzweni Total			36,000,000	50,276,435	(2,648,701)	47,627,734
	Water	Kee	Kee/Kivani	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages	4,000,000	4,000,000	-	4,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Kee	Watema	Drilling and Equipping of Kwa Nzulu borehole - Drilling, Equipping and Distribution	4,000,000	4,000,000	-	4,000,000
	Education	Kee	Kee/Kivani	Mwea VTC Dormitory -Construction of a dormitory	3,000,000	3,000,000	-	3,000,000
	Gender	Kee	Watema	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000	3,000,000	-	3,000,000
	Transport	Kee	Both	Roads improvement programme -Kee Ward - machine hire and fuel	3,000,000	3,000,000	-	3,000,000
	Agriculture	Kee	Both	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000	2,500,000	-	2,500,000
	Education	Kee	Kee/Kivani	Kyamwalye ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Education	Kee	Watema	Kitandi ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Transport	Kee	Kee/Kivani	Construction of Mbuini Drift and Installation of	2,500,000	2,500,000	(2,500,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
			i	gabions at Kwa Peter Mwisa Kimwatho -				
	Education	Kee	Both	School feeding programme -School feeding for ECDE children	1,500,000	1,500,000	-	1,500,000
	Water	Kee	Both	Water Improvement Programme	1,500,000	-	-	-
	Education	Kee	Both	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kee	Both	Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralypics)	1,000,000	-	-	-
	Transport	Kee	Kee/Kivani	Solarisation of Kee Model Health Centre	1,000,000	1,000,000	-	1,000,000
	Gender	Kee	Both	Youth empowerment -Driving course	700,000	-	-	-
	Agriculture	Kee	Both	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000	500,000	-	500,000
	Gender	Kee	Both	Youth empowerment -Computer training	300,000	-	-	-
	Finance	Kee		Ward fuel for Maintenance and repair of critical ward infrastructure		396,800	-	396,800
	Agriculture	Kee		Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility		500,000	(325,733)	174,267
	Agriculture	Kee		Ward based SACCO		340,511	-	340,511
	Education	Kee		Kivai ECDE Centre -Construction of ECDE classroom		891,212	-	891,212
	Gender	Kee		Tents and chairs- For SHGs		24,029	-	24,029
	Gender	Kee		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		7,878	-	7,878
	Gender	Kee		Youth Empowerment Programme-Issuance of Driving licenses		122,000	-	122,000
	Health	Kee		Upgrading of Mutulani Dispensary-		1,313,911	-	1,313,911
	Health	Kee		Upgrading of Mutulani dispensary with ashpit, incinerator,laboratory equipping and staff quarters		1,347,992	-	1,347,992
	Health	Kee		Construction of Kivani staff quarters		1,023,990	-	1,023,990

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Kee		Kasunguni Dispensary-fencing and construction of an incinerator		1,398,900	-	1,398,900
	Health	Kee		Medical Bills and Implants		400,000	-	400,000
	Health	Kee		Medical Bills and Implants		400,000	(400,000)	-
	Trade	Kee		Construction of Kola Sanitation block (shelved) and water storage		79,945	-	79,945
	Transport	Kee		Installation of street lights in markets		16,704	-	16,704
	Transport	Kee		Solar market lighting		2,100,000	-	2,100,000
	Transport	Kee		Drainage structures on roads		62,564	-	62,564
	Transport	Kee		Machine hire (wet rate)-Grader MTF, Grading of roads		14,700	-	14,700
	Transport	Kee		Road improvement programme-Fuel		375,500	-	375,500
	Transport	Kee		Construction of drainage structures at Kitandi-Muusini-Kakisya-Munyuni-Nguluni Road		39,700	-	39,700
	Transport	Kee		Road Improvement programme-CDD			600,000	600,000
	Water	Kee	3110504	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall		431,357	-	431,357
	Water	Kee	3110504	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)		2,000,648	-	2,000,648
	Water	Kee	3110504	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo		14,000	(14,000)	-
	Water	Kee		Ngiitini borehole Solarization and distribution - Solarization, elevated storage tank and distribution of the water to Kivani clusters (Ngiitini, Kyuluni and Kyangungi villages) each village served by a water kiosk		256,136	(79,936)	176,200
	Water	Kee		Water improvement programmes		685,450	-	685,450
	Water	Kee		Kyamyatu earthdam-Desilting of Kyamyatu earth dam		2,954,636	-	2,954,636
	Water	Kee		Kithuni Borehole – Equipping and Distribution - Equipping with solar pumping system and Distribution		1,436,656	-	1,436,656

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				of water to Kithuni dispensary and Kithuni shopping centre and mavuu village with 2No Water Kiosks				
	Water	Kee		Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward		1,932,958	(506,064)	1,426,894
	Attorney	Kee	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,500,000	-	1,500,000
	Agriculture	Kee	2211399	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs		248,212	-	248,212
	Attorney	Kee	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	-	-	-
		Kee Total			36,000,000	53,316,389	(3,225,733)	50,090,656
	Water	KiimaKiu/ Kalanzoni	Ngaamba	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3 masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation	6,000,000	6,000,000	-	6,000,000
	Water	KiimaKiu/ Kalanzoni	Malili	Distribution of Katilini water project-Rising main to Kiima Kiu hill, Distribution network, Construction of treatment plant, Construction of silt traps and pump set installation	6,000,000	6,000,000	-	6,000,000
	Education	KiimaKiu/ Kalanzoni	Malili	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	3,700,000	-	3,700,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Education	KiimaKiu/ Kalanzoni	Ngaamba	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	3,700,000	-	3,700,000
	Gender	KiimaKiu/ Kalanzoni	All	Purchase of 12 Branded 100 seater tents and chairs for 12 self-help groups (Ngaamba Welfare Association, Kalemwani CBO, Marwa CBO, Kalanzoni CBO, Kiu-Joint Welfare, Nzeveni welfare, Kyeni kya Tangu welfare, Kyakima self help group, Utui Museo self help group, Kwa Miu Joint welfare, Kwa Ngumu Self help group, Naumi CBO)	3,000,000	3,000,000	-	3,000,000
	Health	KiimaKiu/ Kalanzoni	Ngaamba	Itumbule Health centre-Maternity block at Itumbule health centre	3,000,000	4,600,000	-	4,600,000
	Transport	KiimaKiu/ Kalanzoni	Malili	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uiini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga dam- Masaani - Heavy grading -	2,100,000	2,100,000	-	2,100,000
	Agriculture	KiimaKiu/ Kalanzoni	Malili	Malili town stockyard -Fencing of stockyard	2,000,000	2,000,000	(2,000,000)	-
	Education	KiimaKiu/ Kalanzoni	Ngaamba	Marwa CTTI -Twin workshop construction	1,600,000	-	-	-
	Education	KiimaKiu/ Kalanzoni	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	KiimaKiu/	Both	Ligi Mashinani -sports development	1,000,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		Kalanzoni						
	Gender	KiimaKiu/ Kalanzoni	Malili	Levelling of Kiima Kiu Play ground	1,000,000	1,000,000	-	1,000,000
	Gender	KiimaKiu/ Kalanzoni	Both	First edition of marathon	500,000	-	-	-
	Gender	KiimaKiu/ Kalanzoni	Both	PWD mapping -mapping and registration	500,000	-	-	-
	Water	KiimaKiu/ Kalanzoni	Malili	Rehabilitation of Mbondoni borehole-Purchase and installation of solar panels and Rewiring	500,000	500,000	-	500,000
	Health	KiimaKiu/ Kalanzoni	Ngaamba	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	400,000	400,000	-	400,000
	Health	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.		70,240	-	70,240
	Education	KiimaKiu/ Kalanzoni		Kwa Ndeke ECDE - Construction of double classroom with an office and store		67,133	-	67,133
	Education	KiimaKiu/ Kalanzoni		Construction of Mwanyani ECDE		21,416	-	21,416
	Gender	KiimaKiu/ Kalanzoni		Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals(support of Kshs. 400,000 to ASU team playing Division 1 for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel)		200,000	-	200,000
	Gender	KiimaKiu/		PWD support-Assistive Devices -Support PWDs with		482,500	-	482,500

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		Kalanzoni		assorted assistive devices				
	Gender	KiimaKiu/ Kalanzoni		Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)		-	-	-
	Gender	KiimaKiu/ Kalanzoni		Purchase of tent for Ngondini village SHG			250,000	250,000
	Gender	KiimaKiu/ Kalanzoni		Purchase of tent for Manyanzani SHG			250,000	250,000
	Gender	KiimaKiu/ Kalanzoni		Purchase of tent for Kyamuumba village SHG			250,000	250,000
	Gender	KiimaKiu/ Kalanzoni		Purchase of PA system for Kwangumu youth group			250,000	250,000
	Trade	KiimaKiu/ Kalanzoni		Construction of a public toilet at Marwa Market		52,929	(32,929)	20,000
	Trade	KiimaKiu/ Kalanzoni		Construction of public toilet at Ngiini Playground		53,859	(25,859)	28,000
	Trade	KiimaKiu/ Kalanzoni		Construction of Ulu public toilet		55,019	-	55,019
	Trade	KiimaKiu/ Kalanzoni		Construction of Public toilet at Kwa DC		50,031	(30,031)	20,000
	Trade	KiimaKiu/ Kalanzoni		Construction of Mavivye public toilet		52,752	(27,752)	25,000
	Trade	KiimaKiu/ Kalanzoni		Construction of Kiu market public toilet		52,661	(2,661)	50,000
	Transport	KiimaKiu/ Kalanzoni		Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)		12,506	-	12,506
	Transport	KiimaKiu/ Kalanzoni		Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road		132,868	-	132,868
	Transport	KiimaKiu/ Kalanzoni		Kwa loa and Kwa Mamuu culvert			394,232	394,232

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	KiimaKiu/ Kalanzoni	3110504	Katatu dam –desilting by using – county machines		64,406	-	64,406
	Water	KiimaKiu/ Kalanzoni		Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)		6,249,692	(275,000)	5,974,692
	Water	KiimaKiu/ Kalanzoni		Desilting of Kwa Loa Earthdam		124,886	-	124,886
	Water	KiimaKiu/ Kalanzoni		Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee		1,843,268	(1,000,000)	843,268
	Water	KiimaKiu/ Kalanzoni		Kwa Ngumu Borehole-Repair		307,405	-	307,405
		KiimaKiu/ Kalanzoni Total			36,000,000	43,893,570	(2,000,000)	41,893,570
	Transport	Kikumbulyu North	Both	Machine hire and culverts:Grading of Kiaoni-Kitulani-Kingutheni-Freetown malembwa road, Makaani-GNCA-Kingutheni-Ngaikini-Kwa Kituku road, Masalani-Ithumula-Milu-Kanyungu-Cutline-Machine hire and culverts,Grading of Kiaoni-Kitulani-Kingutheni-Freetown malembwa road, Makaani-GNCA-Kingutheni-Ngaikini-Kwa Kituku road, Masalani-Ithumula-Milu-Kanyungu-Cutline	10,200,000	-	-	-
	Water	Kikumbulyu North	Kathyaka/ Ndetani	Construction of a masonry tank at Ndetani (225 cubic meter capacity) - KIBMAWASCO	4,000,000	4,000,000	-	4,000,000
	Water	Kikumbulyu	Kathyaka/	Construction of a masonry tank at Kisayani (225 cubic	4,000,000	4,000,000	-	4,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		u North	Ndetani	meter capacity) - KIMAWASCO				
	Water	Kikumbulu North	Kathyaka/Ndetani	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	4,000,000	4,000,000	(4,000,000)	-
	Education	Kikumbulu North	Ngulu	ECDE Makaani -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,500,000	-	3,500,000
	Gender	Kikumbulu North	Both	Ajira kwa vijana -Ajira kwa vijana	2,000,000	-	-	-
	Health	Kikumbulu North	Ngulu	Construction of Kathyaka Maternity Block	2,000,000	3,000,000	-	3,000,000
	Agriculture	Kikumbulu North	Both	Galla goats for PWDs -Galla goats for PWDs in the ward	1,000,000	1,000,000	-	1,000,000
	Education	Kikumbulu North	Both	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kikumbulu North	Both	Ligi Mashinani -Ligi Mashinani	1,000,000	-	-	-
	Gender	Kikumbulu North	Both	Tents and Chairs-4 tents and 400 chairs	1,000,000	1,000,000	-	1,000,000
	Health	Kikumbulu North	Both	Purchase of Bycecles for CHVs	1,000,000	1,000,000	-	1,000,000
	Health	Kikumbulu North	Both	Contracted Hospital Staff	720,000	720,000	-	720,000
	Water	Kikumbulu North	Both	Water connection from KIBMAWASCO line to Kisayani, Kathyaka and Kiaoni dispensaries -Water	300,000	300,000	-	300,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				connection from Kimawasco line to Kisayani, Kathyaka and Kiaoni dispensaries				
	Health	Kikumbulu North	Both	Medical Bills	280,000	980,000	-	980,000
	Health	Kikumbulu North	2211031	Medical bills and surgical implants	-	272,776	-	272,776
	Gender	Kikumbulu North		Sports and Youth development- Ujuzi teketeke		300,000	-	300,000
	Gender	Kikumbulu North		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Health	Kikumbulu North		Health implants to ward		896,710	-	896,710
	Transport	Kikumbulu North		Machine hire		212,096	-	212,096
	Transport	Kikumbulu North		Kiaoni flood light		79,990	-	79,990
	Transport	Kikumbulu North		Kisayani street light		1,970,000	-	1,970,000
	Transport	Kikumbulu North		Kathyaka Flood lights		209,247	-	209,247
	Water	Kikumbulu North		Kilisa water tank reseivoir.		37,037	-	37,037
	Agriculture	Kikumbulu North		Matching grant to the Ward Agricultural SACCO		159,489	-	159,489
	Transport	Kikumbulu North		Machine hire.		3,500,000	-	3,500,000
	Transport	Kikumbulu North		Installation of culverts in various roads within the ward		4,600,000	-	4,600,000
	Transport	Kikumbulu North		Street lights - Kisayani		1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Kikumbulu North		Road opening (Hire of shovel)		1,100,000	-	1,100,000
	Water	Kikumbulu North	3110504	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution		2,700,000	-	2,700,000
	Water	Kikumbulu North	3110504	Construction of Kathyaka Masonry tank/ under KIBMAWASCO		4,320,000	-	4,320,000
	Water	Kikumbulu North		Water connection from Utafiti to Kwa Masaku - Kibmawasco		1,500,000	-	1,500,000
	Water	Kikumbulu North		Purchase of Water tanks - Kibmawasco		300,000	-	300,000
		Kikumbulu North Total			36,000,000	48,139,845	(4,000,000)	44,139,845
	Health	Kikumbulu south	2211031	Medical bills and surgical implants	-	66,302	-	66,302
	Attorney	Kikumbulu south	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Water	Kikumbulu south	Kalungu/N gandani	KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani,solarization and extension of water pipeline from Kalungu to Ilingoni,Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni watertank pipeline	5,000,000	5,000,000	-	5,000,000
	Gender	Kikumbulu south	Both	Ligi Mashinani -Support teams with playing kits (uniforms and balls) ,Support to youth groups and Support to ward leagues	3,000,000	-	-	-
	Education	Kikumbulu south	Mikuyuni/ Mbuinzau	Makelezuni 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	2,500,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Transport	Kikumbulyu south	Kalungu/Ngandani	Kikukbulyu south REREC grant -Electrification of households in Upper Kalungu and Kasemeini Clusters	2,000,000	2,000,000	(2,000,000)	-
	Education	Kikumbulyu south	Both	Ward Bursary - Award of Bursaries	1,850,000	3,350,000	(3,350,000)	-
	Transport	Kikumbulyu south	Mikuyuni/Mbuinzau	Ithambaume drift -Excavation and installation of gabions along 42 to kalungu road -	1,500,000	-	-	-
	Transport	Kikumbulyu south	Mikuyuni/Mbuinzau	Kibwezi roads improvement programme -Spot murraming of Kibwezi- london road and other feeder roads within ngumbe and kikoo area.	1,500,000	1,500,000	-	1,500,000
	Water	Kikumbulyu south	Mikuyuni/Mbuinzau	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	1,500,000	1,500,000	(1,500,000)	-
	Finance	Kikumbulyu south	Both	Maintenance of Critical Infrastructure	1,000,000	1,000,000	-	1,000,000
	Agriculture	Kikumbulyu south	Both	Support to Kikumbulyu Farmer's SACCO -NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains	1,000,000	1,000,000	650,000	1,650,000
	Agriculture	Kikumbulyu south	Wardwide	Galla Goats (She goats)	1,000,000	1,000,000	-	1,000,000
	Education	Kikumbulyu south	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kikumbulyu south	Wardwide	Support to the elderly (Blankets and mattresses)	1,000,000	1,000,000	-	1,000,000
	Health	Kikumbulyu south	Both	Equipping of Mbuinzau and Kalungu dispensaries laboratory -Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Kikumbulu south	Both	Issuance of bicycles to CHP'S (mobility) in Kikukbulyu south ward -- Supply of bicycles to CHP'S in Kikukbulyu south ward	1,000,000	1,000,000	-	1,000,000
	Health	Kikumbulu south	Both	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills	1,000,000	1,000,000	-	1,000,000
	Transport	Kikumbulu south	Kalungu/N gandani	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road -	1,000,000	1,000,000	(1,000,000)	-
	Transport	Kikumbulu south	Kalungu/N gandani	Rehabilitation of Kwa Kalungu- Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu- Kyanginywa - Masalani road - MTF -	1,000,000	1,000,000	(1,000,000)	-
	Transport	Kikumbulu south	Wardwide	Clean cooking (gas cylinders)	1,000,000	1,000,000	2,000,000	3,000,000
	Water	Kikumbulu south	Wardwide	Purchase of 5000l water tanks to groups (climate change adaptaion)	1,000,000	1,000,000	-	1,000,000
	Health	Kikumbulu south	Both	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	720,000	360,000	-	360,000
	Education	Kikumbulu south	Mikuyuni/ Mbuinzau	Construction of Mutokwe ECDE Toilet -Construction of Mutokwe ECDE 3 door toilet	700,000	700,000	-	700,000
	Devolution	Kikumbulu south	Both	Civic Education Programme	500,000	500,000	-	500,000
	Gender	Kikumbulu south	Both	PWD assistive device	500,000	500,000	-	500,000
	Health	Kikumbulu south	Kalungu/N gandani	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	500,000	500,000	-	500,000
	Transport	Kikumbulu south	Kalungu/N gandani	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki -	500,000	500,000	(500,000)	-
	Gender	Kikumbulu south		Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	400,000	400,000	(400,000)	-
	Gender	Kikumbulu	Wardwide	facilitation to the issuance of IDs and Birth certificates	330,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		u south						
	Gender	Kikumbulyu south		Ujuzi Teketeke - Salon kits			450,000	450,000
	Gender	Kikumbulyu south		Ujuzi Teketeke - Cameras and communication gadgets			150,000	150,000
	Gender	Kikumbulyu south		Support to groups with 4 tents			600,000	600,000
	Gender	Kikumbulyu south		Safety support to Boda Boda			1,500,000	1,500,000
	Gender	Kikumbulyu south		Support to Groups with Gas cylinders		21,671	-	21,671
	Gender	Kikumbulyu south		Plastic chairs for FBOs		25,445	-	25,445
	Gender	Kikumbulyu south		Support to Bodaboda (Purchase of motorbikes for Bodaboda)		2,500,000	-	2,500,000
	Gender	Kikumbulyu south		Support to elderly		482,500	-	482,500
	Gender	Kikumbulyu south		Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000		1,384,879	-	1,384,879
	Health	Kikumbulyu south		Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility		-	319,100	319,100
	Health	Kikumbulyu south		Implants and hospital bills		960,051	(319,100)	640,951
	Health	Kikumbulyu south		Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators		438,406	-	438,406
	Transport	Kikumbulyu south		opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road		60,024	-	60,024
	Transport	Kikumbulyu		Routine maintenance of Kikukbulyu south ward		244,696	-	244,696

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		u south		access roads				
	Transport	Kikumbulyu south		REREC matching grant (AIC Mbeetwani and surrounding villages)		55,980	-	55,980
	Water	Kikumbulyu south		Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk		1,000,000	-	1,000,000
	Attorney	Kikumbulyu South	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Kikumbulyu south Total			36,000,000	39,549,954	(4,400,000)	35,149,954
	Devolution	Kilungu	Both	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices) -Construction of Ward headquarter Offices to host all the ward Head of Departments (HoD). The offices to have common store and Kitchen. The offices to have an ICT centre with WIFI and a mini hall of 50 seater.	4,000,000	4,000,000	-	4,000,000
	Gender	Kilungu	All	Purchase of 14 no of 100 brabded Tents and Chairs	3,500,000	3,500,000	-	3,500,000
	Finance	Kilungu	Both	Maintenance of Critical Infrastructure -repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	3,000,000	3,000,000	-	3,000,000
	Education	Kilungu	Kikoko	Construction of an ECDE Class Kisekini - Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000	3,000,000	-	3,000,000
	Transport	Kilungu	Kikoko	Domino - Kithangathini - Mbuini - Kisyani Road- Construction of a drift at Kithangathini river, Digging of drainage,Full Murraming and compacting,Grading (parts),Concrete Works and Beaconing -	3,000,000	3,000,000	-	3,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Kilungu	Kikoko	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	2,500,000	2,500,000	-	2,500,000
	Gender	Kilungu	Both	Ligi mashinani and awards-Awards, Health cover (first aid kit),Training of Coaches and Refs,Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics	2,000,000	-	-	-
	Health	Kilungu	Kithembe	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	2,000,000	2,000,000	-	2,000,000
	Transport	Kilungu	Kithembe	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage,Grading, Murraming and Compacting and Concrete works -	2,000,000	2,000,000	(2,000,000)	-
	Water	Kilungu	Kithembe	Nduu Water Project -Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa Ndeke rising main distribution line and return line.	2,000,000	2,000,000	-	2,000,000
	Transport	Kilungu	Kithembe	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting,Concrete works and Beaconing -	1,500,000	1,500,000	(1,500,000)	-
	Agriculture	Kilungu	Kithembe	Dairy Value Chain -AI services including Farmers' capacity building	1,000,000	1,000,000	-	1,000,000
	Agriculture	Kilungu	Kikoko	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	1,000,000	1,000,000	-	1,000,000
	Gender	Kilungu	Both	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	1,000,000	-	-	-
	Health	Kilungu	Kithembe	Fencing with a gate Kwa-Mukuta Dispensary including the Hospital chapel-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	1,000,000	1,000,000	-	1,000,000
	Health	Kilungu	Kithembe	Fencing with a Gate of Kaia Dispensary-Chain link	1,000,000	1,000,000	(1,000,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs				
	Health	Kilungu	Both	Relief Fund -Hospital waiving of bills to the needy hospitalized	1,000,000	1,000,000	-	1,000,000
	Transport	Kilungu	Kithembe	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murraming and Compacting,Concrete works and Beaconing -	1,000,000	1,000,000	(1,000,000)	-
	Education	Kilungu	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	500,000	-	500,000
	Education	Kilungu		Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting		1,657,123	-	1,657,123
	Gender	Kilungu		Youth empowerment(Training and licensing of Boda Boda Riders and car driving)		1,400,000	-	1,400,000
	Health	Kilungu		Mutungu Health centre - Medical Bills for the needy cases and PWDs		14,132	-	14,132
	Transport	Kilungu		Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)		48,602	-	48,602
	Transport	Kilungu		Road improvement – fuel/Machine hire		3,757,610	-	3,757,610
	Transport	Kilungu		Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murraming of kwa muloki-kwa esther-kwa kamusyi, AIC Nunguni-Mutungu Hospital-kwa Ebenezer-kwa		4,600,000	-	4,600,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				PK-Kwa ndeke-mwanyani kisyulya-kiumoni-kithembe GFBC-kwa Josia Mwangangi				
	Transport	Kilungu		Kithangathini – Kisyani – nduu Sunday school road – concrete works		78,068	-	78,068
	Transport	Kilungu		Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions		122,291	-	122,291
	Transport	Kilungu		Kitituni – Nyaani Road – construction of gabions		25,477	-	25,477
	Transport	Kilungu		Kilungu – Kimandeni Road - construction of Gabions		13,580	-	13,580
	Transport	Kilungu		Routine maintenance of Kilungu access roads(Fuel)		85,600	-	85,600
	Transport	Kilungu		Routine maintenance of roads-Fuel		27,229	-	27,229
	Water	Kilungu		Ndiani water project – 2km raising main, (utumo umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.		1,973,000	-	1,973,000
	Agriculture	Kilungu	2211399	Avocado Value Chain development		402,480	-	402,480
		Kilungu Total			36,000,000	47,205,191	(5,500,000)	41,705,191
	Water	Kisau/Kiteta	Kisau	Kinze Water project-Distribution	7,000,000	7,000,000	-	7,000,000
	Transport	Kisau/Kiteta	Both	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	4,000,000	4,000,000	-	4,000,000
	Transport	Kisau/Kiteta	Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - thwake road. - NYS	4,000,000	4,000,000	-	4,000,000
	Education	Kisau/Kiteta	Kiteta	Construction and equipping of Muutini ECDE-Class construction,latrine and playground	3,000,000	3,000,000	-	3,000,000
	Education	Kisau/Kiteta	Kisau	Construction and equipping of Iviani ECDE-Class construction,latrine and playground	3,000,000	3,000,000	-	3,000,000
	Health	Kisau/Kiteta	Kisau	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	3,000,000	3,000,000	(1,700,558)	1,299,442

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Finance	Kisau/Kiteta	Both	Maintenance of Critical Infrastructure	2,000,000	2,000,000	-	2,000,000
	Transport	Kisau/Kiteta	Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -	1,500,000	1,500,000	-	1,500,000
	Transport	Kisau/Kiteta	Kisau	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures -	1,500,000	1,500,000	(1,500,000)	-
	Education	Kisau/Kiteta	Kiteta	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000	1,000,000	-	1,000,000
	Education	Kisau/Kiteta	Both	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kisau/Kiteta	Both	Ligi-Mashinani	1,000,000	-	-	-
	Transport	Kisau/Kiteta	Kiteta	Construction of Boda Boda Shed at Kwa Ndunda and Ngoni market	1,000,000	1,000,000	-	1,000,000
	Lands	Kisau/Kiteta	Both	Operationalization of Mbooni - Kee Municipality	1,000,000	1,000,000	-	1,000,000
	Agriculture	Kisau/Kiteta	Both	Mango production and storage support and poultry farming.Mango(fruit fly traps and cold storage)and supply with chicks	500,000	500,000	-	500,000
	Agriculture	Kisau/Kiteta	Kisau	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard	500,000	500,000	(500,000)	-
	Education	Kisau/Kiteta		Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.		159,758	-	159,758
	Gender	Kisau/Kiteta		Construction of Ngoni Bodaboda shade		100,899	(100,899)	-
	Gender	Kisau/Kiteta		Kiteta Playground		99,923	-	99,923
	Gender	Kisau/Kiteta		Sports Development Programme- Levelling of Iviani,			100,899	100,899

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		a		Kivani and Kiteta layground				
	Transport	Kisau/Kiteta		Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets		3,000,000	-	3,000,000
	Water	Kisau/Kiteta		Ndumanu earth dam		100,000	-	100,000
	Water	Kisau/Kiteta		Kithongo borehole		2,255,359	-	2,255,359
	Water	Kisau/Kiteta		Syumbe borehole		22,884	-	22,884
	Water	Kisau/Kiteta		Water improvement in Kiamani and Kyome market(tank and accessories), Kyala self help group/ Sinai self help group/Mulunga self help group (generator and pipes)		772,309	-	772,309
	Water	Kisau/Kiteta		Kamen Self Help Group- Water improvement fund		409,374	-	409,374
	Attorney	Kisau/Kiteta	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)		1,000,000	-	1,000,000
	Attorney	Kisau/Kiteta	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	1,000,000	-	-	-
		Kisau/Kiteta Total			36,000,000	41,920,506	(3,700,558)	38,219,949
	Attorney	Kithungo/Kitundu		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		396,303	-	396,303
	Transport	Kithungo/Kitundu	Kithungo/Mataa	Bush Clearing and heavy grading of Kithungo-Katumani-Mukuyuni-Katumani-Kithangaini-Katitu road-Widening,grading and drainage structure -	4,000,000	4,000,000	(4,000,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Kithungo/Kitundu	Kitundu/Utangwa	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures -	4,000,000	4,000,000	-	4,000,000
	Transport	Kithungo/Kitundu	Kithungo/Mataa	Construction of a drift at Kyevutula -	4,000,000	4,000,000	-	4,000,000
	Water	Kithungo/Kitundu	Kithungo/Mataa	Mutooni borehole water project-Equipping and distribution of water to Kithungo primary,secondary and market,Mutooni village and Munyuuka primary	4,000,000	4,000,000	-	4,000,000
	Agriculture	Kithungo/Kitundu		Rehabilitation of Uvuu Coffee Factory	3,000,000	3,000,000	-	3,000,000
	Education	Kithungo/Kitundu	Kitundu/Utangwa	Nthaani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Education	Kithungo/Kitundu	Kithungo/Mataa	Syathani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Education	Kithungo/Kitundu	Kithungo/Mataa	Muvuti ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet,	2,500,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Transport	Kithungo/Kitundu	Both	Installation of floodlights at Nthengo, Syathani and Kalambya markets	2,100,000	2,100,000	-	2,100,000
	Gender	Kithungo/Kitundu	Both	Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000	-	-	-
	Gender	Kithungo/Kitundu	Both	Purchase of tents and chairs to groups -Mbu ya Kilamitho SHG, Nthaani SHG, Wikwayo Ngai ya Kati SHG, Atumia ma Kilenge SHG, Inee ya Muvaa SHG and Kaliani Welfare SHG	1,500,000	1,500,000	-	1,500,000
	Health	Kithungo/Kitundu	Kitundu/Utangwa	Rehabilitation of Kitundu Dispensary	1,500,000	1,500,000	(1,500,000)	-
	Education	Kithungo/Kitundu	Both	Youth Empowerment-2Jijiri Programme(KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Education	Kithungo/Kitundu	Kithungo/Mataa	Installation of Rain Water goods, chairs, play equipment, fitting of shelves in store and 10,000 liters water tank at Kyambwika ECDE	500,000	500,000	-	500,000
	Gender	Kithungo/Kitundu	Both	PWDs Mapping	500,000	-	-	-
	Transport	Kithungo/Kitundu	Both	Paving of Katunyoni Market to Kwa Yula footpath	400,000	400,000	(400,000)	-
	Agriculture	Kithungo/Kitundu		Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery		87,508	-	87,508
	Gender	Kithungo/Kitundu		Support to registered groups(Tents and Chairs)- Witiko wa Uvuu SHG, Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu		75,600	-	75,600

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				SHG,Kiia United SHG,Wendo wa Linga SHG				
	Gender	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	-	60,000
	Gender	Kithungo/Kitundu		PWD support-Assistive Devices - Support PWDs with assorted assistive devices		482,500	-	482,500
	Health	Kithungo/Kitundu		Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity		191,075	-	191,075
	Trade	Kithungo/Kitundu		Construction of sanitation block at Kitundu market and Kilyungi Market		144,585	-	144,585
	Transport	Kithungo/Kitundu		Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa Iwalkanga Road		219,912	-	219,912
	Transport	Kithungo/Kitundu		Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road		81,783	-	81,783
	Transport	Kithungo/Kitundu		Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets		172,972	-	172,972
	Transport	Kithungo/Kitundu		Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)		200,000	-	200,000
	Transport	Kithungo/Kitundu		Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)		81,046	-	81,046
	Water	Kithungo/Kitundu		Kiumi Water Project - Rehabilitation of Kitundu – kilyungi pipeline and extension to water distribution network to ithembo. construction of 1No. water kiosk at ithembo. market to be served is kilyungu and ithemboni shopping centre and 2No.schools (Kilyungi secondary school and Kilyungi primary school). Replacement of water storage tank at for kiumbuni		64,635	-	64,635

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				water kiosk.				
	Water	Kithungo/Kitundu		Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Construction of 3No. water kiosks at Kyambwika , Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market		55,324	-	55,324
	Gender	Kithungo/Kitundu		Levelling of Kusyongali playground		34,554	-	34,554
	Attorney	Kithungo/Kitundu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Sucession Support and Land Survey)		500,000	-	500,000
	Attorney	Kithungo/Kitundu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Sucession Support and Land Survey)	500,000	-	-	-
		Kithungo/Kitundu Total			36,000,000	36,347,797	(5,900,000)	30,447,797
	Water	Kitise/Kithuki	Kithuki	Kwa Nzeki/Makovo earth dam –reconstruction of embankment, repair of spill way, desilting and expansion ,construction of check dams ,fencing and draw-off system.	6,000,000	6,000,000	-	6,000,000
	Water	Kitise/Kithuki	Kitise	a) Kitise water project -Replacement 3 inch rising main pipeline from Katangini treatment works to Yikitise primary school. b) Construction of elevated steel tank at Yikitise primary school and ejecting to distribution lines c) NB: The funding is a top up to the current project funding.	5,300,000	5,300,000	-	5,300,000
	Transport	Kitise/Kithuki	Other	Road Improvement-NYS	4,500,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		uki						
	Water	Kitise/Kithuki	Kithuki	Solarization and installation of water Pump at Kwambila Earth Dam and extension of the same project from Kiuuku Market to Kasayani Market and also from Kiuuku Market to Bosnia	4,200,000	4,200,000	-	4,200,000
	Water	Kitise/Kithuki	Kitise	Rehabilitation of Maana Ana earth dam -Desilting , reshaping of embarkment, spillway and check dams	4,000,000	-	-	-
	Education	Kitise/Kithuki	Kitise	Construction of Mikauni ecde centre -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Education	Kitise/Kithuki	Kithuki	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,500,000	-	2,500,000
	Agriculture	Kitise/Kithuki	Both	a) Livestock development-Pasture provision, AI services , trainings and value addition b) Bee keeping -Provision of beehives, protective	2,000,000	2,000,000	-	2,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				gears, training, value addition and marketing				
	Education	Kitise/Kithuki	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Kitise/Kithuki	Both	Sports Development -Ligi Mashinani	1,000,000	-	-	-
	Lands	Kitise/Kithuki	Kithuki	Kwa Muthembwa Sand dam	1,000,000	1,000,000	-	1,000,000
	Health	Kitise/Kithuki	Both	Medical Bills	650,000	650,000	-	650,000
	Gender	Kitise/Kithuki	Both	Sports Development -Ward Tournament	500,000	-	-	-
	Gender	Kitise/Kithuki	Both	Pwd support -Mapping and assessment of pwds	500,000	-	-	-
	Transport	Kitise/Kithuki	Other	Floodlight at Kasayani Market	350,000	350,000	-	350,000
	Agriculture	Kitise/Kithuki	3110504	Operationalization of Kikome Irrigation Scheme (stalled project)		818,843	-	818,843
	Agriculture	Kitise/Kithuki	3110504	Kikome Irrigation scheme		54,000	-	54,000
	Transport	Kitise/Kithuki		Construction of road structures (Culverts and Drifts)		0	-	0
	Transport	Kitise/Kithuki		Construction of kwa Kalelo - Winzeni drift		(0)	-	(0)
	Transport	Kitise/Kithuki		REREC matching grand (for Kitise and Kithuki subwards)		(0)	-	(0)
	Transport	Kitise/Kithuki		Road opening - Kyuasi - Londokwe and From Mutikati - Kikwasu - Winzeni road		2,000,000	-	2,000,000
	Water	Kitise/Kithuki		Rehabilitation of Maana Ana earth dam - Desilting, reshaping of embarkment, spillway, check dams and		4,000,000	(4,000,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				draw point and desilting of Tuma earth dam				
	Agriculture	Kitise/Kithuki		Training of young Agripreneurs		25,566	-	25,566
	Gender	Kitise/Kithuki		Construction of public dias (Jukwaa) at Kitise Market		81,011	-	81,011
	Gender	Kitise/Kithuki		Rehabilitation of Kitise Market public dias		999,700	-	999,700
	Gender	Kitise/Kithuki		Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals		200,000	-	200,000
	Gender	Kitise/Kithuki		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		7,744	-	7,744
	Gender	Kitise/Kithuki		Youth Empowerment- Ujuzi Teke Teke		800,000	-	800,000
	Health	Kitise/Kithuki		Medical Bills and Implants		221,406	-	221,406
	Transport	Kitise/Kithuki		Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwanja)		2,997,634	-	2,997,634
	Transport	Kitise/Kithuki		Construction of high mast floodlight at Yinthungu market		30,985	-	30,985
	Transport	Kitise/Kithuki		Rehabilitation of 4 solar floodlights		1,000,000	-	1,000,000
	Transport	Kitise/Kithuki		construction of Keywalls at Athiani-Kikome road		161,600	-	161,600
	Transport	Kitise/Kithuki		Construction of key walls along Athiani - mwania - Kikome - Kwa Nyaa road		1,000,000	(1,000,000)	-
	Transport	Kitise/Kithuki		Flood light at muangeni Market		350,000	-	350,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		uki						
	Water	Kitise/Kithuki		Kwa mbila earthdam -Distribution from Kiambani to Kiuuku		30,000	-	30,000
	Water	Kitise/Kithuki		Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement		1,449,350	-	1,449,350
	Water	Kitise/Kithuki		Kitise water project - Upgrading of 3" rising main		-	-	-
	Water	Kitise/Kithuki		Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)		414,100	-	414,100
	Water	Kitise/Kithuki		Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)		750,000	-	750,000
	Water	Kitise/Kithuki		Mukameni B Borehole - Purchase and installation of motor		10,000	-	10,000
	Attorney	Kitise/Kithuki		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		537,704	-	537,704
		Kitise/Kithuki Total			36,000,000	45,939,642	(5,000,000)	40,939,642
	Water	Makindu	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	5,700,000	5,700,000	(3,800,000)	1,900,000
	Transport	Makindu	Both	Road maintenace - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy –Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani mrkt – Kwa Kitonyi – Mombasa road Ikoyo.	4,700,000	4,700,000	-	4,700,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katumani – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptised Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiembeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote/Nziu road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.				
	Lands	Makindu	Makindu	Makindu town planning -Survey, beaconing and titling	4,000,000	-	-	-
	Health	Makindu	Both	Hospital Bills and implants	3,000,000	3,000,000	-	3,000,000
	Health	Makindu	Both	Recruitment of casual staff (4 nurses) in health facilities within the Ward	3,000,000	3,000,000	-	3,000,000
	Water	Makindu	Kiboko/ Twaandu	Syengoni BH- equipping	2,700,000	2,700,000	-	2,700,000
	Finance	Makindu	Both	Maintenance of Critical Infrastructure	2,000,000	2,000,000	-	2,000,000
	Gender	Makindu	Both	Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward	2,000,000	-	-	-
	Health	Makindu	Both	Kavete dispensary and Kai dispensary -conversion of one room to lab and equipping at both facilities, Electrification of kai Dispensary and renovation of Kavete dispensary	2,000,000	2,000,000	-	2,000,000
	Water	Makindu	Kiboko/ Twaandu	Rehabilitation and extension of Katheani and Kwa Mbuli BH	1,600,000	1,600,000	-	1,600,000
	Gender	Makindu	Both	PWDs support -Provision of chicks & beehives-	1,300,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				poultry & Apiculture				
	Education	Makindu	Both	Youth Empowerment - 2Jajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Makindu	Both	Ligi Mashinani -Facilitation of sports through cash awards and equipment	1,000,000	-	-	-
	Transport	Makindu	Both	Gravelling and spot murraming of at least 6 spots of roads, trenches and areas affected by rains within Makindu ward.	1,000,000	1,000,000	-	1,000,000
	Education	Makindu		Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 1No. Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting		2,319,240	-	2,319,240
	Health	Makindu		Hospital bills and implants		1,450,720	-	1,450,720
	Transport	Makindu		Roads improvement programme(Fuel)		344,920	-	344,920
	Transport	Makindu		Purchase of a 3phase transformer and connection to 120 homes		2,500,000	-	2,500,000
	Transport	Makindu		Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa matatu stages to Unisacco microfinance		1,000,000	-	1,000,000
	Lands	Makindu		Beaconing and issuance of title deeds.		2,561,466	(2,200,000)	361,466
	Water	Makindu	3110504	Athi Tunguni water project- Additional funding to facilitate implementation to scope		2,175,126	-	2,175,126
	Water	Makindu		Excavation of Syengoni earth dam		1,309,020	-	1,309,020
	Water	Makindu		Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.		500,000	-	500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Makindu		Installation of Kanaani water project pump of a 20m ³ /h three-phase and extension of 1.6 km to Ikoyo		1,750,000	-	1,750,000
	Water	Makindu		Kiboko Twaandu water project KPLC bill payment		19,970	-	19,970
	Attorney	Makindu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Attorney	Makindu	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Makindu Total			36,000,000	43,630,462	(6,000,000)	37,630,462
	Water	Masongale ni		Ulilinsi Borehole -Equipping, purification and distribution	8,000,000	8,000,000	(2,818,421)	5,181,579
	Water	Masongale ni		Kativani borehole -Rehabilitation, purification and Distribution	7,000,000	7,000,000	(5,443,123)	1,556,877
	Transport	Masongale ni		Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road -	3,500,000	3,500,000	(3,500,000)	-
	Education	Masongale ni		Ndauni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	2,400,000	-	2,400,000
	Education	Masongale ni		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	2,400,000	2,400,000	-	2,400,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Education	Masongale ni		Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	2,400,000	-	2,400,000
	Education	Masongale ni		Iongoni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	2,400,000	-	2,400,000
	Water	Masongale ni		Maluini/Miangeni - Kwa kamii water project by KIMAWASCO	1,500,000	1,500,000	-	1,500,000
	Education	Masongale ni		Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Masongale ni		Sports and Ligi Mashinani	1,000,000	-	-	-
	Gender	Masongale ni		Support social empowerment economic programs - tents and chairs to groups	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender	Masongale ni		Training and issuance of driving liscences	1,000,000	-	-	-
	Gender	Masongale ni		Purchase of plastic chairs for churches	900,000	900,000	-	900,000
	Agriculture	Masongale ni		Masongaleni Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers	500,000	500,000	-	500,000
	Health	Masongale ni	Both	Support of community health promoters mobility – purchase of bicycles	500,000	500,000	-	500,000
	Lands	Masongale ni		Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)	500,000	500,000	-	500,000
	Gender	Masongale ni	Both Subwards	Purchase of Tents		106,390	-	106,390
	Gender	Masongale ni		Purchase of blankets-Heavy duty		115,608	-	115,608
	Health	Masongale ni	Mukaange	Yikivuthi Dispensary -Tiling and Fencing		22,500	-	22,500
	Health	Masongale ni	Both sub wards	Medical Bills		473,447	-	473,447
	Trade	Masongale ni	Mukaange	Construction of a three door latrine at Utini Market		34,778	-	34,778
	Transport	Masongale ni		Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.		27,132	-	27,132
	Transport	Masongale ni	Both sub wards	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikita, Kasua ngove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masaku ndogo. 2. Kithiiiani Ulilinsi road. 3. Rhodah Kavusya Miumoni road. 4. Wandei Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni		89,708	-	89,708

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				roads.				
	Transport	Masongale ni	Both sub wards	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yiki vuthi, Utiini, Kithyululu, Wandei, mwaani Masaku ndogo.		83,929	-	83,929
	Transport	Masongale ni	Both Subwards	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets		650,000	-	650,000
	Transport	Masongale ni		Installation of culverts in various roads within the ward		700,000	-	700,000
	Water	Masongale ni	Mukaange	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO		5,115,704	-	5,115,704
	Water	Masongale ni	Kyumani	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO		1,316,381	-	1,316,381
		Masongale ni Total			36,000,000	42,735,578	(11,761,544)	30,974,034
	Agriculture	Mavindini		Youth in Agriculture project		59,426	-	59,426
	Education	Mavindini		Methovini Ecde -Construction of 2no. ECDE Classrooms with an office, 3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No. lockable metallic cabinets, 2No. Wooden Desks, 2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting		2,656,052	-	2,656,052
	Gender	Mavindini		Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure		33,676	-	33,676
	Gender	Mavindini		Sports and Youth development Programme - Youth,		45,385	-	45,385

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals				
	Health	Mavindini		Upgrading of Mavindini Health center		34,681	-	34,681
	Trade	Mavindini		Construction of a Public Toilet at Yemulwa Market		700,000	-	700,000
	Transport	Mavindini		Road improvements (Hire of machinery)		3,307,315	-	3,307,315
	Transport	Mavindini		Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)		254,820	-	254,820
	Transport	Mavindini		Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road		47,094	-	47,094
	Transport	Mavindini		Opening and grading of Wito Farm-Mbavini- Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road		170,864	-	170,864
	Transport	Mavindini		Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road		60,182	-	60,182
	Transport	Mavindini		Fuel for Grading of roads using County Machinery		210,772	-	210,772
	Water	Mavindini		Water improvement programme		1,259,455	-	1,259,455
	Water	Mavindini		Nthunguni Borehole -Drilling, Solarization and Distribution of Nthunguni borehole		4,700,000	-	4,700,000
	Water	Mavindini		Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	5,000,000	5,000,000	-	5,000,000
	Health	Mavindini	Mavindini	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	4,000,000	4,000,000	-	4,000,000
	Water	Mavindini		Nthunguni Borehole -Drilling and solarization of Nthunguni borehole	4,000,000	-	-	-
	Education	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	3,600,000	3,600,000	-	3,600,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Transport	Mavindini		Road maintenance across ward	3,300,000	3,300,000	-	3,300,000
	Gender	Mavindini		Sports -Supply of sports gear and Award of cash prizes	2,000,000	-	-	-
	Transport	Mavindini		Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls -	2,000,000	2,000,000	(2,000,000)	-
	Transport	Mavindini		Road structures at Wito farm,Mbavani,Kaiani,Sinai Road -	1,700,000	1,700,000	-	1,700,000
	Gender	Mavindini		Mavindini Playground -Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000	1,500,000	-	1,500,000
	Health	Mavindini	Kanthuni	Kanthuni Dispensary -Renovation of Kanthuni dispensary	1,500,000	1,500,000	-	1,500,000
	Transport	Mavindini		Kwa Ndungulu-kwa Joel-kwa Ndeme-nzeveni catholic-kwa Letu-kwa muthoka-ngei road - Installation of road structures: culverts and key walls - RM:F	1,500,000	1,500,000	-	1,500,000
	Transport	Mavindini		Kwa muthuka-yembondo road through Kwa mwania and Kwa wewa -Installation of road structures: culverts and key walls -	1,500,000	1,500,000	-	1,500,000
	Agriculture	Mavindini		Value chain mango farming and goat rearing -Funding Mavindini farmer's Sacco so that farmer's can take out a loan and enhance the value chain	1,000,000	1,000,000	-	1,000,000
	Education	Mavindini		Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Agriculture	Mavindini		Extension services -Provision of extension services	700,000	-	-	-
	Gender	Mavindini		PWD -Provision of PWD assistive devices	700,000	700,000	-	700,000
	Devolution	Mavindini		Mavindini Ward administrator's office -Furnishing of Mavindini ward admin's office and kanthuni's sub ward admin's office	500,000	500,000	-	500,000
	Transport	Mavindini		Roads maintenance (Fuel)	500,000	500,000	-	500,000
	Agriculture	Mavindini	2211399	Pasture Development		-	-	-
		Mavindini Total			36,000,000	42,839,722	(2,000,000)	40,839,722
	Transport	Mbitini	Mutyambua	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - buthani - Kiuani road -- Grading,Murraming and Construction of road structures -	4,500,000	4,500,000	-	4,500,000
	Agriculture	Mbitini	Both	Supply of certified maize seeds -distribution of ceryified maize seeds Duma 43 to farmers accross the ward	4,000,000	4,000,000	-	4,000,000
	Gender	Mbitini	Kyemundu	Levelling of Kyemundu play ground-Levelling - Construction of soil erosion protection works	4,000,000	-	-	-
	Education	Mbitini	Mutyambua	Construction of Kithatha ECDE class -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	3,600,000	-	3,600,000
	Education	Mbitini	Kyemundu	Construction of Manooni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store,	3,600,000	3,600,000	-	3,600,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Education	Mbitini	Kyemundu	Construction of Mbuveni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	3,600,000	-	3,600,000
	Transport	Mbitini	Both	Maintenace of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumani, Mungyani, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines -	2,200,000	2,200,000	(2,200,000)	-
	Gender	Mbitini	Mutyambua	Levelling of Mutyambua Primary school playground and construction of protection works	2,000,000	2,000,000	-	2,000,000
	Gender	Mbitini	Mutyambua	Vulueni play ground-Levelling and Construction of protection works	2,000,000	2,000,000	-	2,000,000
	Transport	Mbitini	Mbitini	Opening of roads - NYS 1. kithumani-katundu road 2. Barazani- kwa ndolo-kwa mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road	1,500,000	1,500,000	-	1,500,000
	Education	Mbitini	Both	Youth Empowerment - 2Jiajiri Programme (KCB	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Matching Grant)				
	Gender	Mbitini	Both	Enhance support of youth activities through Ligi Mashinani	1,000,000	-	-	-
	Gender	Mbitini	Mbitini	tents and chairs	1,000,000	1,000,000	-	1,000,000
	Transport	Mbitini	Mbitini	Grading and murruming, Mutyambua market and kwakomu-iani road	800,000	800,000	-	800,000
	Gender	Mbitini	Both	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	500,000	500,000	-	500,000
	Gender	Mbitini	Both	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	500,000	300,000	-	300,000
	Gender	Mbitini	Both	Issuance of birth certificates -Issuance of birth certificates across the ward	200,000	-	-	-
	Education	Mbitini	38100410	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks		28,321	-	28,321
	Education	Mbitini		Ngoto ECDE -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double seesaw); Display soft Pin board, White Board & Mark-Pens and ; Branding, Publicity and Signwriting		138,711	-	138,711
	Gender	Mbitini		Mbeletu playground -Levelling and protection works		1,362,079	-	1,362,079
	Gender	Mbitini		Purchase of chairs and Tents		159,468	-	159,468
	Gender	Mbitini		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Gender	Mbitini		Levelling of Mbeletu play ground-Drainage works and access culverts		800,000	-	800,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Mbitini		Fencing of Mutyambua Health Center		984,486	-	984,486
	Transport	Mbitini		Mbulutini drift- Construction of a drift		7,650,000	(7,650,000)	-
	Transport	Mbitini		Mbulutini drift- (Construction of a drift and maintenance of Mbitini roads - spot murraming kwa Kavuna to Barazani and protection works at Kitulani-yumbuni primary)			7,650,000	7,650,000
	Transport	Mbitini		Installation of highmast floodlight at Mutyambua market		70,138	-	70,138
	Transport	Mbitini		Road Improvement (Fuel)		13,839	-	13,839
	Transport	Mbitini		Road maintenance – (Fuel)		76,944	-	76,944
	Transport	Mbitini		Opening of roads Kithumani – Muamani road		23,461	-	23,461
	Transport	Mbitini		Road improvement (MTF)		46,336	-	46,336
	Transport	Mbitini		Roads maintenance		1,201,129	-	1,201,129
	Water	Mbitini	3110504	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project		2,066,150	-	2,066,150
	Water	Mbitini		Distribution of Ilengeni water - Feasibility survey, survey and design, construction of distribution pipeline to Masue, Construction of water kiosk, installation of 10,000 m3 plastic tank		472,903	-	472,903
	Water	Mbitini		Mbuthani water sump repair and extension to Kwa Mavoo		548,887	-	548,887
		Mbitini Total			36,000,000	46,725,351	(2,200,000)	44,525,351
	Transport	Mbooni	Both	Kikima Town/Markets Development Program -Phased programme.- Cabro paving Kikima victoria hotel- KNUT offices, machakos and Tawa busparks, walkway construction from KCB to Amazon petrol station and Markets street lighting	10,000,000	10,000,000	-	10,000,000
	Education	Mbooni	Both	Kikima Town ECDE center -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit	4,500,000	4,500,000	-	4,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Transport	Mbooni	Both	Roads Maintenance/grading/murraming programme - Routine road maintenance, construction of road structures such as culverts and drifts and murraming	4,000,000	4,000,000	-	4,000,000
	Water	Mbooni	Kyuu/Nze veni	Kyambui Water Project -Construction of masonry tank at Misakwani and water distribution to Mutwii-Nguunguu- coffee factory - Mutea and Thaathaini	3,000,000	3,000,000	-	3,000,000
	Gender	Mbooni	Both	Rehabilitation of Kyangoma playing ground- Phase 2 - basket ball pitch, stone pitching, construction of podium and toilets and greening	2,000,000	2,000,000	-	2,000,000
	Transport	Mbooni	Both	Roads Opening Programme -Opening of new roads in the ward	2,000,000	-	-	-
	Water	Mbooni	Mbooni	Kikima Water Project -Rehabilitation of pipeline, servicing of pumps, desilting and improvement of water weir	2,000,000	2,000,000	-	2,000,000
	Agriculture	Mbooni	Both	Dairy Development Programme -Provision of subsidized Artificial Insemination services	1,000,000	1,000,000	-	1,000,000
	Agriculture	Mbooni	Both	Agriculture Development Programme -Provision of certified seeds (Maize and beans }, supply of certified Avocado and Macadamia seedlings	1,000,000	1,000,000	-	1,000,000
	Agriculture	Mbooni	Both	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the sacco	1,000,000	1,000,000	-	1,000,000
	Education	Mbooni	Mbooni	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the	1,000,000	1,000,000	-	1,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				dormitory				
	Education	Mbooni	Both	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Mbooni	Both	Sports Development Programme -Support sport activities in the ward	1,000,000	-	-	-
	Gender	Mbooni	Both	Support to organized groups- Path from poverty - Purchase of water tanks for the group members	1,000,000	1,000,000	-	1,000,000
	Gender	Mbooni	Both	PWD Empowerment programme -Registration of PWDs in the ward	500,000	-	-	-
	Agriculture	Mbooni	2211399	Agriculture Development Programme		100,000	-	100,000
	Agriculture	Mbooni		Revitalize Kikima dairy cooperative and Provision of AI services		935,746	-	935,746
	Education	Mbooni		Yatwa ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting		2,700,563	-	2,700,563
	Gender	Mbooni		Support to organized groups: water harvesting tanks from path poverty Kenya.		99,020	-	99,020
	Gender	Mbooni		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		7,985	-	7,985
	Transport	Mbooni		Installation of street lights phase 2 around Kikima market to mukonde stretch, Construction of market perimeter fencing, Construction of concrete box covered drainage channels and Cabro paving of the		88,031	-	88,031

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				market				
	Transport	Mbooni		Opening of New roads		11,124	-	11,124
	Transport	Mbooni		Kikima town and Markets improvement programme		2,000,000	(1,400,000)	600,000
	Transport	Mbooni		hire of machines - opening of roads - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church		1,500,000	-	1,500,000
	Transport	Mbooni		Installation of road structures - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church		500,000	-	500,000
	Lands	Mbooni		Mbooni – Kee Municipality		86,505	-	86,505
	Lands	Mbooni		Kyaavua Village Land Clinic, Mapping and titling		112,041	-	112,041
	Water	Mbooni	3110504	Rehabilitation of Mulima earth dam		760,960	-	760,960
	Water	Mbooni	3110504	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village		1,193,805	-	1,193,805
	Attorney	Mbooni	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Agriculture	Mbooni	2211399	Dairy farming and livestock keeping		27,960	-	27,960
	Attorney	Mbooni	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Mbooni Total			36,000,000	42,623,739	(1,400,000)	41,223,739
	Water	Mtito/Andei	Mtito andei	Mangelete water project -Establishment of water pipeline to Nzayo solarization and pumping,construction of masonry tanks and supply of water tanks platform	6,000,000	6,000,000	-	6,000,000
	Education	Mtito/Andei	mtito andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	3,500,000	3,500,000	(3,500,000)	-
	Education	Mtito/Andei		Construction of Mbwetwani ECDE classrooms - Construction of 2no. ECDE Classrooms with an office	3,500,000	3,500,000	-	3,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				& 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				
	Water	Mtito/Andei	kambu	Kambu-Kitengeei water project -Establishing of water pipeline to Nzoila and mitooni-Construction of water kiosks and water tanks	3,000,000	3,000,000	-	3,000,000
	Education	Mtito/Andei	Both	Construction of Miamba ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	2,500,000	-	2,500,000
	Education	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	2,500,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Signwritin				
	Education	Mtito/Andei		Construction of Kambili ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	2,500,000	-	2,500,000
	Transport	Mtito/Andei	Both	Road opening - Hire of equipment	2,500,000	2,500,000	-	2,500,000
	Transport	Mtito/Andei	Both	Hire of National Youth Service (NYS) machines.	2,000,000	2,450,000	-	2,450,000
	Lands	Mtito/Andei	Both	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	2,000,000	-	2,000,000
	Education	Mtito/Andei	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Mtito/Andei	Both	Youth Empowerment Mashinani-Sports development - Ligi Mashinani	1,000,000	-	-	-
	Gender	Mtito/Andei	Both	Youth Empeworment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000	600,000	-	600,000
	Transport	Mtito/Andei	kambu	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	600,000	-	600,000
	Water	Mtito/Andei	Both	kwa Martha Earthdam canal construction	400,000	400,000	-	400,000
	Agriculture	Mtito/Andei	2211399	Green grams value chain development		979,822	-	979,822
	Agriculture	Mtito/Andei		Provision of Gala goat		900,000	-	900,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		i						
	Education	Mtito/Andei	38100603	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank		382,478	-	382,478
	Gender	Mtito/Andei		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Gender	Mtito/Andei		Support to groups-Catering and Tents and Chairs and hire of NYS machines		100,000	-	100,000
	Health	Mtito/Andei		Medical bills		480,330	-	480,330
	Transport	Mtito/Andei		Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti		35,678	-	35,678
	Transport	Mtito/Andei		Hire of road mantainance equipment		24,720	-	24,720
	Transport	Mtito/Andei		Instalation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets		3,000,000	-	3,000,000
	Transport	Mtito/Andei		Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets		1,065,000	-	1,065,000
	Transport	Mtito/Andei		Hire of road mantainance equipment		111,807	-	111,807
	Water	Mtito/Andei	3110504	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)		67,000	-	67,000
	Water	Mtito/Andei	3110504	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.		100,000	-	100,000
	Gender	Mtito/Andei	Both	Support to organized groups- Purchase of tents and Chair	2,400,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		Mtito/Andei Total			36,000,000	43,279,335	(3,500,000)	39,779,335
	Water	Mukaa	Kitaingo	Nzaini water project Phase 1 -Pumping system and solarization, pumping line to Kingalani top (2.5km) and a return line (2.5km). Storage tank at Kingalani. Distribution to Uvou village, Kitonguni, Kimia village and Upete market	7,000,000	7,000,000	-	7,000,000
	Water	Mukaa	Mukaa	Kwa Kaketa water project phase II -Pump line to Thumbi masonry tank, return line, gravity line from Thumbi to Kwa Malelu through Kyangala market with construction of kiosks and installation of water tanks.	7,000,000	7,000,000	(7,000,000)	-
	Education	Mukaa	Mukaa	Kwa Malelu ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,000,000	4,000,000	-	4,000,000
	Agriculture	Mukaa	Both	Provision of certified seeds (maize and beans)adaptive to Mukaa climate. -Purchase and distribution of adequate certified seeds(maize and beans). Distribution to be done before the onset of rain season.	3,000,000	3,000,000	-	3,000,000
	Transport	Mukaa	Both	Road maintenance across the ward	3,000,000	3,000,000	-	3,000,000
	Health	Mukaa	Kitaingo	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	2,500,000	2,500,000	-	2,500,000
	Health	Mukaa	Mukaa	Mutiluni dispensary patients' toilet, maternity water tower with installation of a tank -Construction of	1,500,000	1,500,000	-	1,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				patients' toilet, installation of a maternity water tower including a tank.				
	Education	Mukaa	Both	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Mukaa	Both	Mukaa sports development programme (Ligi Mashinani) -Purchase of sport items, cash awards and training of coaches	1,000,000	-	-	-
	Health	Mukaa	Kitaingo	Equipping of Kamuthini dispensary laboratory	1,000,000	1,000,000	-	1,000,000
	Transport	Mukaa	Both	Hire of County Machinery	1,000,000	1,000,000	-	1,000,000
	Sand Authority	Mukaa	Both	Conservation	1,000,000	1,000,000	-	1,000,000
	Agriculture	Mukaa	Both	Fuel for Excavation of farm ponds	750,000	750,000	-	750,000
	Water	Mukaa	Both	Rehabilitation of Kwa Kulundu Borehole	250,000	250,000	-	250,000
	Health	Mukaa	2211031	Medical bills and surgical implants	-	133,000	-	133,000
	Agriculture	Mukaa	2211399	Avocado development Programme		141,408	-	141,408
	Agriculture	Mukaa	2211399	Establishment of Mukaa ward tree nurseries		60,000	-	60,000
	Agriculture	Mukaa	2211399	Fruit development- Avocado and mango value chains		2,400,000	-	2,400,000
	Agriculture	Mukaa		Distribution of certified seed (Maize and beans) adaptive to Mukaa climate		102,165	-	102,165
	Education	Mukaa	38100203	construction of Kitaingo CTTI workshops and power connection		1,078,870	-	1,078,870
	Gender	Mukaa		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		5,573	-	5,573
	Health	Mukaa		Medical Bills and Surgical Implants			859,272	859,272
	Trade	Mukaa		Uvete market shed (Construction of worktops, compartments)		109,824	-	109,824
	Trade	Mukaa		Construction of sanitation block at Kilome market		78,827	-	78,827
	Transport	Mukaa		Heavy grading, murraming and drainage works on Mukaa-Uvete road		169,250	-	169,250
	Transport	Mukaa		Kiongwani-Mwaani- Kitonguni- Uvete Road		167,739	-	167,739

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Murraming, grading, drainage structures				
	Transport	Mukaa		Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road		3,998,890	-	3,998,890
	Transport	Mukaa		Hire of machinery for Mukaa ward access roads		64,842	-	64,842
	Transport	Mukaa		Road improvement		1,280,346	-	1,280,346
	Lands	Mukaa		Construction of Enzai Market Public Toilet		-	-	-
	Sand Authority	Mukaa		Construction of sand dam at Munakye river			845,560	845,560
	Water	Mukaa	3110504	Drilling and distribution of Maiani Borehole		2,365,680	-	2,365,680
	Water	Mukaa		Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabilitation of kiosk at Kaembeni		474,272	(374,272)	100,000
	Water	Mukaa		Kaketa water project - Phase 1; Sand dam wall raising, disilting, fencing, construction of a 50m3sump draw-off, installation of a pumping system, installation of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.		585,000	(485,000)	100,000
	Water	Mukaa		Construction of Water tank at Kiongwani primary for Kwa Kakue water project		845,560	(845,560)	-
	Attorney	Mukaa	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		2,000,000	-	2,000,000
	Health	Mukaa		Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)		29,542	-	29,542
	Attorney	Mukaa	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	-	-	-
		Mukaa Total			36,000,000	49,090,787	(7,000,000)	42,090,787

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Attorney	Muvau/Kikumini		Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Transport	Muvau/Kikumini	All	Roads Maintenance -MTF	5,500,000	5,500,000	-	5,500,000
	Water	Muvau/Kikumini		Ndukuma Dam - Water distribution	4,500,000	4,500,000	-	4,500,000
	Water	Muvau/Kikumini		Drilling, distribution of Nzueni borehole -Drilling, solarization and pumping unit, fencing of the solar structure, rehabilitation of existing structures raising line from Beach to Nzueni hill 1.5 km and return pipe and masonry tank 50m³. 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction	4,000,000	4,000,000	-	4,000,000
	Transport	Muvau/Kikumini	Muvau	Opening and grading of roads -Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Mukeba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani- Kwa kithuka - Kithoni - Soweto - Ndukuma - Kaseve	3,000,000	3,000,000	-	3,000,000
	Transport	Muvau/Kikumini	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 CTI.	3,000,000	3,000,000	-	3,000,000
	Water	Muvau/Kikumini		Kambi mawe borehole (ENI CSR) -Distribution line from Kambi Mawe catholic to Nursery, raising pipeline from source to kwa metho hill, rehabilitation	3,000,000	3,000,000	(3,000,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				of storage tanks and kiosks and return pipe for community distribution				
	Education	Muvau/Kikumini		Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	2,000,000	-	2,000,000
	Education	Muvau/Kikumini		Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	2,000,000	-	2,000,000
	Education	Muvau/Kikumini		Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	2,000,000	-	2,000,000
	Education	Muvau/Kikumini		Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	1,500,000	-	1,500,000
	Education	Muvau/Kikumini		Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Muvau/Kikumini		Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	1,000,000	-	-	-
	Transport	Muvau/Kikumini	Muvau	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,000,000	1,201,928	-	1,201,928
	Agriculture	Muvau/Kikumini		Rabies vaccination	500,000	500,000	-	500,000
	Education	Muvau/Kikumini		Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000	500,000	-	500,000
	Water	Muvau/Kikumini		Itaa Water Project	500,000	500,000	-	500,000
	Gender	Muvau/Kikumini		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		7,502	-	7,502
	Transport	Muvau/Kikumini		Routine maintenance of Muvau/kikumini ward access		860,120	-	860,120

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		umini		roads (Machine Hire)MTF				
	Transport	Muvau/Kikumini		Opening of access roads - MTF		50,000	-	50,000
	Transport	Muvau/Kikumini		Road Structures		284,393	-	284,393
	Transport	Muvau/Kikumini		Ngomeni key wall and murrarming		100,000	-	100,000
	Water	Muvau/Kikumini	3110504	Construction of Thwake Sand Dam		3,992,900	-	3,992,900
	Water	Muvau/Kikumini		Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.		340,000	-	340,000
	Water	Muvau/Kikumini		Mutemwa Borehole - Equipping, fencing and distribution		450,411	-	450,411
	Water	Muvau/Kikumini		Kwa Muia Earth Dam - desilting.		1,422,960	-	1,422,960
	Water	Muvau/Kikumini		Kwa Mwenga Borehole - Installation of Pumping unit, Flashing		20,000	-	20,000
	Water	Muvau/Kikumini		Distribution of Water from Itaa Borehole to Kwa Kiviku		50,000	-	50,000
	Health	Muvau/Kikumini		Mumbuni Health Center		979,389	-	979,389
	Health	Muvau/Kikumini		Kikumini Model health center		2,074,869	-	2,074,869
	Lands	Muvau/Kikumini		Climate Change initiative		65,566	-	65,566
	Attorney	Muvau/Kikumini		Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Muvau/Kikumini Total			36,000,000	45,900,038	(3,000,000)	42,900,038

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Nguu/Masumba	Nguu	Katulani Dispensary -Construction of outpatient block and latrine	4,000,000	4,000,000	-	4,000,000
	Water	Nguu/Masumba	Nguu	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution	3,500,000	3,500,000	-	3,500,000
	Water	Nguu/Masumba	Masumba	Kakili Borehole-installation of submassive pump and Solarization	3,500,000	3,500,000	-	3,500,000
	Water	Nguu/Masumba	Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution -Sump, rehabilitation, solarization, equipping Distribution line to Kitende,Kwa Mtungu and Mii Rehabilitation of Itulu line	3,500,000	3,500,000	-	3,500,000
	Education	Nguu/Masumba	Nguu	Mbukani ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,250,000	3,250,000	-	3,250,000
	Education	Nguu/Masumba	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),	3,250,000	3,250,000	-	3,250,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Display soft board and Branding, Publicity and Signwriting				
	Gender	Nguu/Masumba	Nguu	Construction of Nguu Playground(Running tracks, Football goal posts, drainage systems, basketball and volleyball courts and nets)	3,000,000	-	-	-
	Education	Nguu/Masumba	Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000	2,000,000	-	2,000,000
	Transport	Nguu/Masumba	Both	Road maintenance programme (grading)	2,000,000	2,000,000	-	2,000,000
	Transport	Nguu/Masumba	Both	Road improvement programme opening-NYS/MTF	2,000,000	2,000,000	-	2,000,000
	Gender	Nguu/Masumba	Both	Sports development Ligi Mashinani	1,700,000	-	-	-
	Education	Nguu/Masumba	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Nguu/Masumba	Both	Ajira kwa vijana - Metre drains on ward roads	1,000,000	-	-	-
	Health	Nguu/Masumba	Nguu	Fencing and gate at Mbulutini Dispensary	1,000,000	1,000,000	(1,000,000)	-
	Gender	Nguu/Masumba	Both	Facilitation of IDs & Birth Registration	300,000	-	-	-
	Education	Nguu/Masumba	38100407	Completion of Kwa Matungu classes		110,213	-	110,213
	Education	Nguu/Masumba	38100407	Kwa Matungu CTTI		686,240	-	686,240
	Education	Nguu/Masumba	38100407	Kwa Matungu CTTI-Purchase of Land		300,000	-	300,000
	Education	Nguu/Masumba		Matutu ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the		86,959	-	86,959

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				stores,2No.lockable metallic cabinets,2No. Wooden Desks, 2No. Wooden armchairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, play equipment 4-piece set (double swing, slide, climbing frame and double seesaw), Display soft board and Branding, Publicity and Signwriting				
	Gender	Nguu/Masumba		Masumba playground (Fencing, shade, levelling and construction of a toilet)		193,182	-	193,182
	Gender	Nguu/Masumba		'Youth Development through empowerment-Ujuzi teketeke'		103,850	-	103,850
	Gender	Nguu/Masumba		Vololo Playground		3,000,000	-	3,000,000
	Health	Nguu/Masumba		Thithi Dispensary		869,470	-	869,470
	Health	Nguu/Masumba		Masumba Dispensary -Rehabilitation & renovation works		20,000	-	20,000
	Health	Nguu/Masumba		Medical Bills		392,353	-	392,353
	Transport	Nguu/Masumba		Survey of roads		100,000	-	100,000
	Transport	Nguu/Masumba		Roads opening across the ward(Machine Hire-MTF)		100,000	-	100,000
	Transport	Nguu/Masumba		Opening grading murraming and drainage works of Makutano, kyaani kiyani vololo rd		3,000,000	-	3,000,000
	Transport	Nguu/Masumba		Road Improvement, Light Grading		107,891	-	107,891
	Transport	Nguu/Masumba		Kanyiliilya - ilivini road- installation of culverts		63,580	-	63,580
	Water	Nguu/Masu	3110504	Thithi borehole		80,000	-	80,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		mba						
	Water	Nguu/Masumba	3110504	Ndovoini Borehole- Installation of a casing, pump, motor and solarization		50,000	-	50,000
	Gender	Nguu/Masumba		PWD Assistive Devices			4,480	4,480
	Gender	Nguu/Masumba		Support to the elderly through issuance of blankets			300,000	300,000
	Attorney	Nguu/Masumba	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000	-	1,000,000
	Attorney	Nguu/Masumba	Both	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	-	-	-
		Nguu/Masumba Total			36,000,000	39,263,738	(695,520)	38,568,218
	Water	Nguumo	Syumile/Ndovoini	Tunguni borehole water project-Equiping and distribution and elavated tower and storage tanks	5,000,000	5,000,000	(5,000,000)	-
	Water	Nguumo	Kaunguni /Muuni	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	4,000,000	4,000,000	-	4,000,000
	Transport	Nguumo	Both	Muundani- Kilema- Wayona- Kituamba-Mutantheu- kwa Mwangu- Tuanga Rd (19Km).-	3,500,000	3,500,000	-	3,500,000
	Transport	Nguumo	Both	Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed church-Dotcom- kwa Mulwa road (12km) -	3,000,000	3,000,000	(3,000,000)	-
	Lands	Nguumo	Both	Town planning of Kiunduani Town	3,000,000	3,000,000	-	3,000,000
	Water	Nguumo	Kaunguni /Muuni	Kyandulu Borehole - Pipeline extension to Kibarani - Kyusyani - Syiembeni villages	3,000,000	3,000,000	-	3,000,000
	Education	Nguumo	Kaunguni /Muuni	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	2,500,000	2,500,000	-	2,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				(10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin				
	Education	Nguumo	Syumile/Ndovoini	Wayona ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	2,500,000	-	2,500,000
	Health	Nguumo	Syumile/Ndovoini	Syumile health centre -renovations	2,500,000	2,500,000	-	2,500,000
	Health	Nguumo	Kaunguni/Muuni	Kaunguni health centre -Renovation and upgrading	2,500,000	2,500,000	-	2,500,000
	Gender	Nguumo	Both	Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000	-	-	-
	Education	Nguumo	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Nguumo	Both	Ajira Kwa Vijana	1,000,000	-	-	-
	Transport	Nguumo	Both	Fuel for road opening using county machinery	1,000,000	1,000,000	-	1,000,000
	Education	Nguumo		Construction of 1 ECDE class at Katangini		1,000,000	-	1,000,000
	Gender	Nguumo		Gender and social services-PWD-Assistive devices, assessment and registration		140,140	(140,000)	140
	Health	Nguumo		Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)		2,707,175	-	2,707,175

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Nguumo		hospitals bills and implants		1,602,340	-	1,602,340
	Trade	Nguumo		Uvileni market toilet		400,588	-	400,588
	Transport	Nguumo		Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road		50,855	-	50,855
	Transport	Nguumo		Road improvement (Fuel/Machine Hire)		29,276	-	29,276
	Transport	Nguumo		Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheeu Road		257,722	-	257,722
	Transport	Nguumo		Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road		93,352	-	93,352
	Transport	Nguumo		Installation of a flood light at Kiunduani market		105,816	-	105,816
	Transport	Nguumo		Grading, murraming and construction of drainage system in Kiunduani market.		195,139	-	195,139
	Transport	Nguumo		Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road		206,055	-	206,055
	Transport	Nguumo		Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.		85,125	-	85,125
	Transport	Nguumo		Routine maintenance of Nguumo ward access roads-Machine Hire.		88,100	-	88,100
	Lands	Nguumo		Survey of Muuni subward		-	-	-
	Lands	Nguumo		Purchase of land for Kiunduani livestock yard.		2,000,000	-	2,000,000
	Water	Nguumo	3110504	Desilting of Sekeleni earthdam		263,096	-	263,096
	Water	Nguumo	3110504	Athi river water project-Distribution of Athi river water project from Athi		4,700,000	-	4,700,000
	Water	Nguumo		Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa kaviti area to Ilatu area		5,642,262	-	5,642,262
	Water	Nguumo		Construction of water stand at Kwangala borehole (Kaunguni)		300,800	-	300,800

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Water	Nguumo		Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole		371,200	-	371,200
		Nguumo Total			36,000,000	53,739,041	(8,140,000)	45,599,041
	Transport	Nzaui/Kilili/Kalamba	Both	Hire of shovel and grader for Road maintenance	4,000,000	-	-	-
	Water	Nzaui/Kilili/Kalamba	Nzaui	Kwa Ndule Water Sum(New Project) -Construction of sump and distribution of water to Kasevini	3,000,000	3,000,000	(1,300,000)	1,700,000
	Gender	Nzaui/Kilili/Kalamba	Both	Purchase of tents and chairs to groups	2,515,000	3,005,000	(475,000)	2,530,000
	Education	Nzaui/Kilili/Kalamba	Nzaui	Kilili ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,400,000	2,400,000	-	2,400,000
	Health	Nzaui/Kilili/Kalamba	Both	Surgical implants and employment of a nurse and a nutritionist	1,920,000	1,920,000	-	1,920,000
	Transport	Nzaui/Kilili/Kalamba	Both	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets	1,665,000	1,665,000	(1,665,000)	-
	Agriculture	Nzaui/Kilili/Kalamba	Both	Supply of manure and seedlings -Supply of farm inputs	1,500,000	1,500,000	-	1,500,000
	Water	Nzaui/Kilili/Kalamba	Kalamba	Kasooni Water Project -Distribution of the water	1,500,000	1,500,000	-	1,500,000
	Education	Nzaui/Kilili/Kalamba	Kalamba	Kwa Kalui ECDE -Construction of an additional classroom	1,200,000	1,200,000	-	1,200,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Nzau/Kilili/Kalamba	Nzau	Kwa Mbithi drift -Installation of a drift -	1,200,000	1,200,000	(1,200,000)	-
	Agriculture	Nzau/Kilili/Kalamba	Both	Support to formation and operationalization of Ward Agricultural Sacco (NAVCD) -Formation of Sacco to drive agricultural production and marketing	1,000,000	1,000,000	-	1,000,000
	Education	Nzau/Kilili/Kalamba	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Nzau/Kilili/Kalamba	Both	Sports development -Support to teams in sporting leagues and marathon	1,000,000	-	-	-
	Transport	Nzau/Kilili/Kalamba	Both	Clean cooking (gas cylinders) - Matching Grant	1,000,000	1,000,000	-	1,000,000
	Transport	Nzau/Kilili/Kalamba	Both	Road maintenance/spot murruming/sand to public institutions	1,000,000	-	-	-
	Water	Nzau/Kilili/Kalamba	Nzau	Kwa Kitoo borehole- solarization	900,000	900,000	(900,000)	-
	Water	Nzau/Kilili/Kalamba	Kalamba	Mbiuni borehole- solarization and distribution to katulye	900,000	-	-	-
	Water	Nzau/Kilili/Kalamba	Nzau	Distribution of Ithetheni water project to maviaume,kwa kitengi and nthiiiani	900,000	900,000	-	900,000
	Transport	Nzau/Kilili/Kalamba		Kithoni Drift construction -	600,000	600,000	(600,000)	-
	Water	Nzau/Kilili/Kalamba	Both	Extension of Ndumoni Borehole pipeline	600,000	600,000	-	600,000
	Gender	Nzau/Kilili/Kalamba	Both	PWD support -Purchase of assistive devices	500,000	-	-	-
	Health	Nzau/Kilili/Kalamba	Nzau	Renovation of Kalima,kilili and Nzeeni Dispensaries	500,000	-	-	-
	Transport	Nzau/Kilili/Kalamba	kalamba	Njau drift -	500,000	500,000	(500,000)	-
	Transport	Nzau/Kilili	Nzau	kwa kimeu drift -	500,000	500,000	(500,000)	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		/Kalamba						
	Water	Nzaui/Kilili /Kalamba	Nzaui	Kwa koki,isololo water project	500,000	600,000	930,000	1,530,000
	Water	Nzaui/Kilili /Kalamba	kalamba	Rehabilitation of Yanthooko water project	500,000	-	-	-
	Water	Nzaui/Kilili /Kalamba	Kalamba	Njau water sump	500,000	-	-	-
	Water	Nzaui/Kilili /Kalamba	kalamba	Solarization of kwa mutavi borehole	500,000	600,000	(600,000)	-
	Water	Nzaui/Kilili /Kalamba		Kwa DC borehole- solarization	500,000	700,000	(700,000)	-
	Water	Nzaui/Kilili /Kalamba		Solarization of kwa king'oo borehole	500,000	700,000	(700,000)	-
	Gender	Nzaui/Kilili /Kalamba	Both	Facilitation of IDs and Birth Certificate registration	300,000	-	-	-
	Water	Nzaui/Kilili /Kalamba		Repair and solarization of Kalima borehole	200,000	-	-	-
	Water	Nzaui/Kilili /Kalamba		Repair and solarization of Muthwani borehole	200,000	900,000	(900,000)	-
	Water	Nzaui/Kilili /Kalamba	Nzaui	Kikwasuni Borehole- repair and solarization	200,000	-	-	-
	Health	Nzaui/Kilili /Kalamba	2211031	Medical bills and surgical implants	-	543,595	-	543,595
	Agriculture	Nzaui/Kilili /Kalamba		Transportation of Manure (Fuel)		-	214,000	214,000
	Education	Nzaui/Kilili /Kalamba		Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)		2,376,000	-	2,376,000
	Education	Nzaui/Kilili /Kalamba		Maumi ECDE (One classroom with electrical conduit and lockable cabinet)		2,376,000	-	2,376,000
	Education	Nzaui/Kilili		Construction of ECDE class at Kalamba Pri.Sch		1,200,000	-	1,200,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		/Kalamba						
	Gender	Nzaui/Kilili /Kalamba		Tents and Chairs to five groups		1,206,250	-	1,206,250
	Gender	Nzaui/Kilili /Kalamba		Support to Youth Groups		850,000	-	850,000
	Gender	Nzaui/Kilili /Kalamba		Support to Women Groups		454,260	-	454,260
	Gender	Nzaui/Kilili /Kalamba		Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish		500,000	-	500,000
	Gender	Nzaui/Kilili /Kalamba		PWD support - Start-up capital		500,000	-	500,000
	Health	Nzaui/Kilili /Kalamba		Surgical Implants		240,200	-	240,200
	Transport	Nzaui/Kilili /Kalamba		Rehabilitation of market lighting (Mulika Mwizi) and street lightings		200,000	-	200,000
	Transport	Nzaui/Kilili /Kalamba		Road maintenance/spot murruming/sand to public institutions (Fuel Kshs.500,000 for Sand and the rest fuel for county machinery)		1,603,715	-	1,603,715
	Transport	Nzaui/Kilili /Kalamba		Hire of shovel and grader for road maintenance(Fuel) -Dry rate		4,000,000	-	4,000,000
	Transport	Nzaui/Kilili /Kalamba		Market lighting -Installation of lighting at Jasho, Wee, Mathanguni and Kwa Mutavi Markets			1,665,000	1,665,000
	Lands	Nzaui/Kilili /Kalamba		Planting of trees -Climate change fund		700,000	-	700,000
	Lands	Nzaui/Kilili /Kalamba		Ndumoni dispensary (purchase of land		200,000	-	200,000
	Lands	Nzaui/Kilili /Kalamba		Mulata dispensary (purchase of land)		75,000	(75,000)	-
	Lands	Nzaui/Kilili /Kalamba		Mulata dispensary (survey)			75,000	75,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Lands	Nzaui/Kilili /Kalamba		Survey of public utilities and roads		200,000	-	200,000
	Water	Nzaui/Kilili /Kalamba	3110504	Drilling of Kanzili borehole		(343,000)	-	-
	Water	Nzaui/Kilili /Kalamba	3110504	Drilling of Ngaa borehole		(343,000)	-	-
	Water	Nzaui/Kilili /Kalamba	3110504	Drilling of Mbiuni borehole		(343,000)	-	-
	Water	Nzaui/Kilili /Kalamba		Purchase of 5000L water tanks		450,000	-	450,000
	Water	Nzaui/Kilili /Kalamba		Supply of water tanks to water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects and other projects		500,000	(500,000)	-
	Water	Nzaui/Kilili /Kalamba		Repair of Kalima borehole		200,000	(200,000)	-
	Water	Nzaui/Kilili /Kalamba		Rehabilitation of Mbulutini and connection to Njau pipeline		500,000	-	500,000
	Water	Nzaui/Kilili /Kalamba		Kikwasuni borehole-repair(Manual pump)		200,000	(200,000)	-
	Water	Nzaui/Kilili /Kalamba		Supply of FLOCCA water to Kalima		470,000	(470,000)	-
	Water	Nzaui/Kilili /Kalamba		Solarization of kwa mutavi borehole			1,500,000	1,500,000
	Water	Nzaui/Kilili /Kalamba		Kikwasuni borehole-repair(Manual pump)			250,000	250,000
	Water	Nzaui/Kilili /Kalamba		Supply of FLOCCA water to Kalima			720,000	720,000
	Attorney	Nzaui/Kilili /Kalamba	Both	Survey of public utilities and roads	300,000	-	-	-
		Nzaui/Kilili			36,000,000	46,406,020	(6,131,000)	41,304,02

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		/Kalamba Total						0
	Transport	Thange	Kinyambu	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road -	3,000,000	3,000,000	-	3,000,000
	Transport	Thange	Utithi	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road -	3,000,000	3,000,000	(3,000,000)	-
	Education	Thange	Utithi	ECDE Classes At Ivoleni -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	2,500,000	-	2,500,000
	Agriculture	Thange	Both	Purchase and distribution of Galla goats	2,000,000	2,000,000	-	2,000,000
	Health	Thange	Utithi	Kyaani Health Center -Construction of Maternity Ward	2,000,000	2,000,000	-	2,000,000
	Transport	Thange	Utithi	Kimanga Drift -Construction Of Drift -	2,000,000	2,000,000	(2,000,000)	-
	Water	Thange	Utithi	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	2,000,000	-	2,000,000
	Water	Thange	Kinyambu	Thange Sand Dam -Storage Tank and distribution	2,000,000	2,000,000	-	2,000,000
	Water	Thange	Kinyambu	Borehole Drilling -Borehole To Supply water to Ivoleni Area	1,800,000	1,800,000	-	1,800,000
	Education	Thange	Kinyambu	ECDE Classes At Thange -Construction of an additional classroom	1,500,000	1,500,000	-	1,500,000
	Gender	Thange	Both	Sports Development -Ligi Mashinani	1,500,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender	Thange	Both	PWDs Support -PWDs Devices,mattresses ,blankets And food stuff	1,500,000	1,500,000	-	1,500,000
	Agriculture	Thange	Both	Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000	1,000,000	-	1,000,000
	Education	Thange	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Thange	Both	Purchase of chairs for churches in the ward	1,000,000	1,213,700	-	1,213,700
	Trade	Thange	Kinyambu	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	1,000,000	1,000,000	(1,000,000)	-
	Transport	Thange	Both	Road Improvement -Road Maintenance across the ward	1,000,000	1,000,000	-	1,000,000
	Transport	Thange	Kinyambu	Grading of Kalulu Road	1,000,000	1,000,000	-	1,000,000
	Transport	Thange	Utithi	Spot Murraming of Kikunduku-Nzouni Road -	1,000,000	1,000,000	(1,000,000)	-
	Transport	Thange	Utithi	Murraming of Isunguluni- Kwa Sisi -Ituumo Road.	1,000,000	-	-	-
	Devolution	Thange	Both	Civic Development Education -Enhancement Of Civic Development Education Programs	500,000	500,000	-	500,000
	Education	Thange	Both	Purchase of mattresses for ECDE kids	500,000	500,000	-	500,000
	Health	Thange	Utithi	Muthungue Dispensary -Electrification Of Muthungue	500,000	500,000	-	500,000
	Health	Thange	Both	Mobility Of CHPs -Supply of bicycles	500,000	500,000	-	500,000
	Trade	Thange	Utithi	Construction of public toilet at Utithi Market	500,000	500,000	-	500,000
	Transport	Thange	Both	Streetlight At Machinery Town and at Kinyambu market	500,000	500,000	-	500,000
	Gender	Thange	Both	Social Support to women	200,000	-	-	-
	Agriculture	Thange		Purchase of Gala Goats and distribution to farmers		870,000	-	870,000
	Agriculture	Thange		Matching grant to the Ward Agricultural SACCO		150,000	-	150,000
	Gender	Thange		Construction of Boda boda Shed- Kyaani		48,050	-	48,050
	Gender	Thange		Support to groups(Public address systems)		(850,000)	-	-
	Gender	Thange		Social support-purchase of mattresses and blankets		19,648	-	19,648
	Gender	Thange		Ujuzi Tekete		800,000	-	800,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Health	Thange		Medical bills		131,445	-	131,445
	Trade	Thange		Construction of toilets at Kyaani and Ngokolani		500,000	-	500,000
	Transport	Thange		Culverts across the Ward		1,920,000	(1,920,000)	-
	Transport	Thange		Electrification of Usalama Market(Matching grant)		200,000	-	200,000
	Transport	Thange		Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)		11,620	-	11,620
	Transport	Thange		Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)		10,371	-	10,371
	Transport	Thange		Routine maintenance of Thange ward access roads		78,080	-	78,080
	Transport	Thange		Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts		210,761	-	210,761
	Transport	Thange		Construction of Culverts at Kikingini-usalama-muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka-makwata- stage iviani		60,761	-	60,761
	Transport	Thange		Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (zion), Metava		200,000	-	200,000
	Transport	Thange		Rehabilitation of culverts across thange ward			1,920,000	1,920,000
	Water	Thange		Drilling and equipping Muthungue borehole		2,246,680	-	2,246,680
	Water	Thange		Extension of Kimawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank		2,500,000	-	2,500,000
	Water	Thange		Purchase of Motorbike for ward water officer		195,000	-	195,000
		Thange Total			36,000,000	42,816,115	(7,000,000)	36,666,115
	Water	Tulimani	Kalawani	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani	7,000,000	7,000,000	(7,000,000)	-
	Education	Tulimani	Tulimani	Tulimani Primary ECDE class - Construction of 2no.	4,500,000	4,500,000	-	4,500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				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				
	Education	Tulimani	Kalawani	Musau Emale ECDE Class Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,500,000	4,500,000	-	4,500,000
	Transport	Tulimani	Both	Roads Maintainance -Fuel County Machines to open new roads as well as maintaning the existing ones	4,000,000	4,000,000	-	4,000,000
	Water	Tulimani	Tulimani	Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	4,000,000	4,000,000	-	4,000,000
	Agriculture	Tulimani	Both	Support Agricultural Saccos Distribution of certified farm inputs-seedlings, fertilizer, pesticides,Farmers training on smart agriculture Rehabilitation of Tulimani satelite(Electricity drop and wiring) -Support Agricultural Saccos,Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture and Rehabilitation of Tulimani	2,700,000	2,700,000	-	2,700,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				satelite(Electricity drop and wiring)				
	Gender	Tulimani	Both	Ligi Mashinani and Sports development programme	2,000,000	-	-	-
	Water	Tulimani	Tulimani	Kango Borehole distribution - Pipeline extension from Kango borehole to Kwa Mutisya market (pipeline, water kiosk and 10,000L tank on platform)	1,500,000	1,500,000	-	1,500,000
	Education	Tulimani	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Tulimani	Both	Support to Youth Groups	1,000,000	-	-	-
	Transport	Tulimani	Both	Roads infrastructure	1,000,000	1,000,000	-	1,000,000
	Gender	Tulimani	Tulimani	Cultural site development Mbanya GFBC	500,000	-	-	-
	Gender	Tulimani	Both	Support for the PWDs and Widower/window - Empower PWDs and Widower/Window	300,000	-	-	-
	Trade	Tulimani	Tulimani	Cultural site development Mbanya GFBC	-	500,000	(500,000)	-
	Health	Tulimani	2211031	Medical bills and surgical implants	-	391,180	-	391,180
	Gender	Tulimani		Youth empowerment-Licensing		173,636	-	173,636
	Gender	Tulimani		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Gender	Tulimani		Birth and Death certificate registration		267,983	-	267,983
	Gender	Tulimani		Widows Empowerment through the UPG model		300,000	-	300,000
	Gender	Tulimani		Tulimani Ward - Training Fees, Testing and Issuance of Interim Licenses			61,520	61,520
	Transport	Tulimani		Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market		125,618	-	125,618
	Transport	Tulimani		Ndiangu-Malaa- Kanoto Ndo, Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works		3,953,500	-	3,953,500
	Water	Tulimani		Ikokani water project - Rehabilitation and desilting of the intake, Distribution line to Kalawani market, Kakenge and Tututha areas, Re-design of pumping		200,000	-	200,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				system to Mulooni and Distribution line to Mulooni and Kanoto areas. Ikokani we have kalawani market , 4no schools Matungwa primary school, Matungwa Secondary School, Kiliku primary school, Tututha Secondary school and Tututha Primary school), 4no. water kiosks (kalawani market, kiliku primary, kithuluni market and leva market).				
	Water	Tulimani		Extension of upper Ngwani water project Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of water kiosks along the line. Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of 6No. water kiosks (Malili market, Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, uvaani primary school and uvaani secondary school) along the line.		75,110	-	75,110
	Attorney	Tulimani	Both	Land Governance (Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		2,000,000	-	2,000,000
	Attorney	Tulimani		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		818,300	-	818,300
	Attorney	Tulimani	Both	Land Governance (Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	-	-	-
		Tulimani Total			36,000,000	39,487,827	(7,438,480)	32,049,347
	Transport	Ukia	Ukia	Road opening and structures Miamani, Makuli, Nzumani, mbitini, kitundani, kwa kioko wa	6,250,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				ndua,mumbuni,,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani,ikumba, Kavani, Kikongooni, Mutambuukoni, Nzouni,Kiniu,5 Million Grading 1.25 -Road opening structures and grading				
	Transport	Ukia	Kilala/Iuan i	Kisimbi-Mutanga road-Kitutu kitile, Kwa Mulokanthangu ndio, Iiuni,Kyuki,Kitile, Nthangathi roads - Road structures and grading(2M grading- NYS and 3M for road structures -	5,000,000	5,000,000	-	5,000,000
	Health	Ukia	Kilala/Iuan i	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta put,ash pit and construction of toilet 3 door with urinal	3,000,000	3,000,000	-	3,000,000
	Water	Ukia	Ukia	Rehabilitation of Kwa Kisela water Project - Rehabilitation, extension to Mukuyuni hospital and Market	2,500,000	2,500,000	-	2,500,000
	Education	Ukia	Ukia	Kavani ECDE -Construction of 1 class and office	2,000,000	2,000,000	-	2,000,000
	Education	Ukia	Ukia	Kikongooni ECDE -Construction of 1class and Office	2,000,000	2,000,000	-	2,000,000
	Education	Ukia	Kilala/Iuan i	Iiuni ECDE -Construction of 1class and Office	2,000,000	2,000,000	-	2,000,000
	Health	Ukia	Ukia	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient, inpatient, administration and x-ray	2,000,000	2,000,000	-	2,000,000
	Water	Ukia	Kilala/Iuan i	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas	2,000,000	2,000,000	-	2,000,000
	Education	Ukia	Kilala/Iuan i	Matindini CTTI -Construction of toilet and electrification	1,500,000	1,500,000	-	1,500,000
	Education	Ukia	Both	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-	1,000,000
	Gender	Ukia	Both	Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program	1,000,000	-	-	-

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Gender	Ukia	Kilala/Iuani	Kaumoni DEB -Levelling of field and fencing	1,000,000	1,000,000	(1,000,000)	-
	Gender	Ukia		Kwa kamoli Talent Centre -Construction of Toilet	1,000,000	1,000,000	-	1,000,000
	Transport	Ukia	Both	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	1,000,000	-	1,000,000
	Water	Ukia	Kilala/Iuani	Kaumoni Borehole -Equipping, solarization and distribution	1,000,000	1,000,000	-	1,000,000
	Wote/Nziu Municipality	Ukia		Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal	750,000	750,000	-	750,000
	Transport	Ukia		Road structures (Tengéa, kwa mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)	700,000	700,000	-	700,000
	Transport	Ukia		CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @100k	300,000	300,000	-	300,000
	Gender	Ukia		Kwa Kamoli talent center-Construction of a modern talent center and equipping		48,152	-	48,152
	Gender	Ukia		PWD support-assistive Devises-support PWDs with assorted assistive devices		7,705	-	7,705
	Gender	Ukia		Purchase of 200 pcs high quality plastic Chairs to organised groups		238,504	-	238,504
	Health	Ukia		Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing		21,704	-	21,704
	Transport	Ukia		Road improvement -light grading		23,504	-	23,504
	Transport	Ukia		Yathonza - Kwa Jephass Maingi Road: Kaiti drift		-	-	-
	Transport	Ukia		Electrification across 10 villages in upper Iuani cluster		240,000	-	240,000
	Transport	Ukia		Grading and Murraming of road across Kilala/Iuani - Fuel		49,166	-	49,166
	Transport	Ukia		Installation of road structures across Kilala/Iuani		43,680	-	43,680
	Transport	Ukia		Construction of road structures across Ukia sub ward		76,860	-	76,860
	Transport	Ukia		Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road		10,547	-	10,547

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
	Transport	Ukia		opening of kyau - Muvani road section		1,500,000	-	1,500,000
	Transport	Ukia		opening of kwa kioko - kwa ndua,mumbuni,,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road		1,000,000	(1,000,000)	-
	Transport	Ukia		Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu		2,500,000	(2,500,000)	-
	Transport	Ukia		road grading - NYS		1,250,000	-	1,250,000
	Lands	Ukia		Survey of access roads and public lands in Ukia ward		300,000	-	300,000
	Water	Ukia		Supply of pipes and fittings for Kilala health centre and Kyambiwa water project		80,000	-	80,000
	Water	Ukia		Itege water project-Installation of 3KM 3” diameter Itege rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main		72,900	-	72,900
	Water	Ukia		Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk		56,880	-	56,880
	Trade	Ukia		Ukia Junction Market-Construction of a public toilet		1,000,000	(1,000,000)	-
	Lands	Ukia		Riverine conservation and restoration		100,000	-	100,000
		Ukia Total			36,000,000	37,369,602	(5,500,000)	31,869,602
	Water	Wote/Nziu	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points	6,000,000	6,000,000	-	6,000,000
	Transport	Wote/Nziu	Nziu	Construction of Kyambui drift -Construction of a drift -	5,000,000	5,000,000	-	5,000,000
	Agriculture	Wote/Nziu	Both	Provision of subsidized certified seeds -Provision of subsidized certified seeds for: maize- Tsavo WF441	3,000,000	3,000,000	-	3,000,000
	Transport	Wote/Nziu	Wote/Nziu	Cosntruction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-	3,000,000	3,000,000	-	3,000,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				Unoa Road				
	Health	Wote/Nziu	Nziu	Construction of Maternity unit at Nziu health centre - Construction of the maternity building	2,800,000	2,800,000	-	2,800,000
	Education	Wote/Nziu	Nziu	Construction of Kitikyumu ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,400,000	2,400,000	-	2,400,000
	Gender	Wote/Nziu	Both	Ajira Kwa vijana -Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time	2,000,000	-	-	-
	Gender	Wote/Nziu	Both	Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000	-	-	-
	Transport	Wote/Nziu	Both	Roads maintenance programme	2,000,000	2,000,000	-	2,000,000
	Education	Wote/Nziu	Wote/Nziu	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks	1,500,000	1,500,000	-	1,500,000
	Gender	Wote/Nziu	Both	PWD empowerment -Seed capital for business start ups for organized groups and also mapping	1,500,000	-	-	-
	Gender	Wote/Nziu	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in Wote/Nziu sub ward	1,500,000	1,500,000	-	1,500,000
	Education	Wote/Nziu	Both	Youth Empowerment - Ujuzi Teke teke	1,000,000	1,000,000	-	1,000,000
	Devolution	Wote/Nziu	Both	Budget for civic education -Sensitization forums for public on matters development/issuance of IDs	800,000	800,000	-	800,000
	Gender	Wote/Nziu	Wote/Nziu	Youth and women empowerment-lukundo women group (purchase of catering utensils) @ Ksh 250,000 and Victoria squad youth group(to establish tree	500,000	500,000	-	500,000

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
				nursery @ ksh 250,000				
	Transport	Wote/Nziu	Wote/Nziu	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road	500,000	500,000	(500,000)	-
	Transport	Wote/Nziu	Wote/Nziu	Construction of two door toilet at Muthyoiki kikuyuni meeting ground	500,000	500,000	(500,000)	-
	Gender	Wote/Nziu		Sports Development Programmes		350,000	-	350,000
	Gender	Wote/Nziu		Completion of Kitikyumu playground		12,332	-	12,332
	Gender	Wote/Nziu		PWD support-Assistive Devices -Support PWDs with assorted assistive devices		482,500	-	482,500
	Transport	Wote/Nziu		Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)		105,500	-	105,500
	Transport	Wote/Nziu		Construction of Muaani drift and murraming of Jones to Muaani Girls road		74,813	-	74,813
	Transport	Wote/Nziu		Road opening (Ndivuni- Kisemeini- KwaMukosi-Nziu Market) road opening and grading(Machine Hire)		11,936	-	11,936
	Transport	Wote/Nziu		Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)		165,951	-	165,951
	Transport	Wote/Nziu		Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)		1,000,000	-	1,000,000
	Water	Wote/Nziu		Kituasi Water project- Construction of 4 inch raising main to Kwa Wambua Kimeu, solarization and electricity, installation of pump set, elevated metallic water tank (100m3).		9,797,020	-	9,797,020
	Water	Wote/Nziu		Water improvement program in Wote/Nziu Ward		436,000	-	436,000
	Attorney	Wote/Nziu		Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.		805,553	-	805,553

No.	Department	Ward	Code	Expenditure item	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	Variance	FY 2025/26 Supplementary Budget (2) Estimates
		Wote/Nziu Total			36,000,000	43,741,606	(1,000,000)	42,741,606