

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY



FINANCIAL YEAR 2026/27

PROGRAMME-BASED BUDGET

JUNE 2026



Executive Summary

The preparation of the FY 2026/27 budget 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 County Programme-Based Budget for FY 2026/27 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, "**Empowering the community for a vibrant, inclusive and resilient economy**," the budget seeks to deliver tangible development outcomes by pursuing the following objectives:

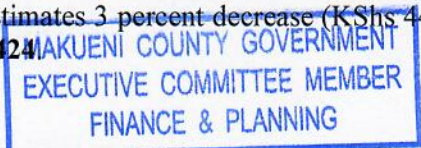
- a) **Water, Sanitation, and Environmental Sustainability:** Increasing water production, expanding access to safe and reliable water, and enhancing waste management systems in urban areas.
- b) **Agriculture and Rural Development:** Promoting climate-smart agriculture, strengthening strategic value chains, and improving market access for local produce.
- c) **Infrastructure, Energy, and ICT:** Enhancing road connectivity and investing in sustainable energy and digital infrastructure to stimulate economic growth.
- d) **Health Services:** Improving access to quality primary and rehabilitative healthcare while strengthening sustainable financing systems.
- e) **Human Capital and Social Protection:** Enhancing inclusive education, youth skills development, and providing legal and social support to vulnerable groups.
- f) **Trade, Industry, and Tourism:** Supporting micro, small, and medium enterprises (MSMEs), promoting fair trade, and developing the county's tourism and creative industries.
- g) **Land Management and Urban Planning:** Advancing land digitization, physical planning, and providing legal aid for land succession processes.
- h) **Governance and Public Financial Management:** Strengthening revenue mobilization, improving expenditure efficiency, and ensuring meaningful citizen engagement.

Expenditure and Cost Management

The total budget estimates for FY 2026/27 is Kshs. **12,415,976,243** comprising Kshs **11,561,344,926** (93 percent) allocation to the County Executive and Kshs **854,631,317** (7 percent) allocation to the County Assembly. The County budget accounts for Kshs **7,908,980,090** (65 percent) recurrent and Kshs **4,506,996,153** (35 percent) development expenditure. The total recurrent comprises Kshs (45 percent) **5,558,845,730** and Kshs (19 percent) **1,948,755,854** for personnel emoluments and Operations & Maintenance respectively.

Revenue

The county government targets to mobilize Kshs **12,415,976,243** to finance programmes and projects in the FY 2026/27 budget estimates. Out of this amount Kshs **9,079,953,950** (73 percent) will be the equitable share from the National Exchequer, Kshs **1,968,233,024** Own Source Revenue (16 percent), Kshs Conditional **1,367,789,269** allocation-other loans & grants (11 percent). The revenue outlook for the FY 2026/27 Budget Estimates 3 percent decrease (KShs 445,462,181) from FY 2025/26 Budget Estimates of KShs. **12,861,438,424**



DAMARIS MUMOKO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, PLANNING, BUDGET, REVENUE AND HEAD OF COUNTY TREASURER

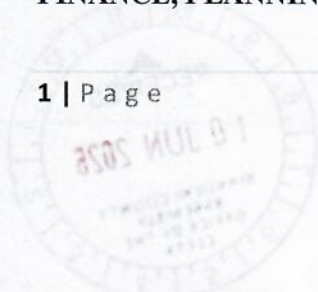


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1.0 BUDGET SUMMARY FY 2025/26

1.1 FY 2026/27 Resource Basket in Million Shillings

The projected revenue for the FY 2026/27 Budget Estimates is KShs 12,415,967,243, representing a decrease of KShs 445,462,181 (3 percent) from the FY 2025/26 Supplementary Budget II Estimates of KShs 12,861,438,424. The County Government plans to mobilize this amount to finance its programmes and projects during the fiscal year. Of the total, KShs 9,079,953,950 (73 percent) will be sourced from the equitable share, KShs 1,968,233,024 (16 percent) from Own Source Revenue, and KShs 1,367,789,269 (11 percent) from conditional allocations, including loans and grants as shown below;

Table 1: FY 2026/27 Budget Estimates Resource Basket

Revenue	FY 2025/26 Supplementary (2) Budget Estimates	Variance	FY 2026/27 Budget Estimates	Ratio (%)
Equitable share from the National Government	8,976,335,654	103,618,296	9,079,953,950	73
Conditional Allocation - other loans & grants	1,333,947,288	33,841,981	1,367,789,269	11
Own Source Revenue - Other Sources	1,667,556,464	300,676,560	1,968,233,024	16
FY 2024/25 Reallocation Budget	883,599,018	(883,599,018)	0	-
Total	12,861,438,424	(445,462,181)	12,415,976,243	100

1.2 Own Source Revenue

The County Government has set an Own Source Revenue (OSR) target of KShs 1,968,233,024, comprising KShs 720,376,235 from ordinary revenue streams and KShs 1,247,856,789 from Appropriations in Aid (AIA). This represents an upward revision of KShs 300,676,560 from the previous estimate of KShs 1,667,556,464, informed by recent revenue performance trends, particularly the sustained growth in AIA collections, as illustrated in the table below.

Table 2: Revenues Own Source Targets, FY 2023/24-2028/29

No	Sources	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	FY 2028/29 Projections
1	Advertisement and Wall Branding Fees	20,000,000	13,299,478	20,922,470	27,603,873	31,411,990	30,364,200	33,400,700	36,741,000
2	Agricultural Cess Fees	18,000,000	16,489,285	18,000,000	19,532,146	28,317,987	23,438,600	25,782,400	28,360,600
3	Building Materials Cess Fees	3,000,000	4,123,200	3,000,000	3,585,000	4,706,554	3,943,500	4,337,800	4,771,600
4	Community Information Centres Fees	1,000,000	555,900	1,000,000	474,130	1,573,222	522,000	574,000	631,000
5	Conservancy Fees	6,000,000	5,207,800	6,000,000	4,972,800	8,102,091	5,470,100	6,017,000	6,618,800
6	Cooperative Audit Services Fees	300,000	197,990	300,000	184,790	498,187	204,000	224,000	246,000
7	Development Approvals Fees (All Lands Development Fees)	45,000,000	19,325,041	48,000,000	18,718,675	65,550,897	22,463,748	24,708,800	27,180,100
8	Fines and Penalties Fees	1,000,000	1,928,388	1,000,000	1,823,166	1,573,222	2,005,500	2,206,000	2,426,600
9	Fire Certificate Fees	1,000,000	2,286,850	1,400,000	3,548,660	1,573,222	3,904,000	4,294,000	4,723,000
10	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	536,600	1,000,000	1,566,650	1,573,222	1,723,000	1,896,000	2,085,500
11	Liquor License Fees	70,000,000	45,208,580	70,000,000	45,422,940	96,818,675	54,508,000	59,959,000	65,955,000
12	Market Entrance Fees	45,000,000	28,690,760	45,000,000	27,662,427	65,550,897	33,194,900	36,514,400	40,165,800
13	Motor Vehicle/Cycle Reg Fees	3,000,000	3,763,503	3,500,000	3,077,500	4,706,554	3,385,000	3,723,500	4,096,000
14	Parking Fees	43,000,000	33,763,080	44,000,000	36,108,110	67,530,534	43,329,800	47,662,700	52,428,900
15	Plot Rates/Rent Fees and Other Dues	170,000,000	22,010,416	196,855,153	22,502,764	131,691,752	90,000,000	93,012,160	98,913,300
16	Renewal Fees (Kiosks)	7,000,000	5,997,500	7,000,000	5,773,500	10,986,330	6,351,000	6,485,500	6,584,500
17	Single Business Permits /Application Fees	200,000,000	136,776,600	200,000,000	125,867,620	230,739,157	174,128,000	185,000,000	200,000,000
18	Stall Rent Fees	7,700,000	7,010,350	8,700,000	7,374,400	12,087,585	8,112,000	8,923,000	9,815,000
19	Stock Market Fees	11,000,000	8,772,825	11,000,000	9,118,552	17,279,216	10,030,500	11,033,440	12,136,800
20	Stock Movement Fees	7,000,000	4,698,305	7,000,000	4,596,420	10,986,330	5,056,100	5,561,800	6,117,900
21	Veterinary Health Fees	13,000,000	7,659,978	17,500,000	11,598,947	22,942,814	13,918,700	15,310,600	16,841,670
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,000,000	1,091,055	3,500,000	1,021,600	4,706,554	1,123,800	1,236,200	1,359,750
23	Weights and Measures Fees	2,000,000	1,390,380	2,500,000	1,092,095	3,133,333	1,201,400	1,321,400	1,453,580
24	Tetheka interest revenue					18,742,114	16,939,282	-	-
25	Other Revenues(Insurance Compensation, and Salary Refund)	-	12,287,045	-	15,399,347	-	-	-	
26	Agriculture- Agricultural Training Conference Fees	3,000,000	831,840	3,000,000	4,776,820	4,706,554	1,700,505	1,856,690	2,032,370
27	Agriculture- Mechanization Fees	2,000,000	1,660,034	2,000,000	566,100	3,133,333	622,700	685,000	753,500
28	Public Health Services Fees	33,000,000	38,555,882	36,000,000	35,998,165	51,824,539	39,597,900	43,557,700	47,913,000
29	Makueni Fruit Processing Plant Fees	100,000,000	35,932,588	100,000,000	29,511,228	92,872,511	59,030,000	64,924,000	71,417,000

No	Sources	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	FY 2028/29 Projections
30	Sand Authority Fees	46,000,000	30,535,543	47,000,000	42,738,664	72,237,088	64,108,000	70,519,000	77,570,700
Sub Total		862,000,000	490,586,796	905,177,623	512,217,089	1,067,556,464	720,376,235	760,726,790	829,338,970
30	Medical Health Services Fees	120,000,000	219,919,099	176,430,000	277,796,275	182,388,000	210,550,000	231,605,000	254,765,500
31	SHA/SHIF Reimbursement Fees	250,000,000	328,791,754	382,475,700	499,017,382	417,612,000	1,037,306,789	1,112,044,898	1,200,000,000
32	Universal Health Care Registration Fees	5,000,000	5,377,300	7,350,000	1,522,000				
Sub Total		375,000,000	554,088,153	566,255,700	778,335,657	600,000,000	1,247,856,789	1,343,649,898	1,454,765,500
Total Own Source Revenue		1,237,000,000	1,044,674,949	1,471,433,323	1,290,552,746	1,667,556,464	1,968,233,024	2,104,376,688	2,284,104,470

1.3 Budget Summary – By Economic Classification in Kshs

The county has allocated Kshs 7,969,680,090 (65%) of the total budget towards recurrent expenditure while Kshs 4,123,820,603 (35%) has been allocated towards development activities.

Table 3: Budget Summary – By Economic Classification in Kshs

Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Current Expenditure	8,300,193,760	7,908,980,090	8,300,238,049	8,619,607,896
Compensation to Employees	5,528,787,597	5,558,845,730	5,838,274,843	6,059,131,814
Use of goods and services	2,131,005,955	1,948,755,854	2,044,737,916	2,121,931,485
Current Transfers Govt. Agencies				
Other Recurrent	640,400,208	401,378,506	417,225,290	438,544,597
Capital Expenditure	4,562,727,504	4,506,996,153	4,836,372,669	5,069,005,913
Acquisition of Non-Financial Assets				
Other Development	4,562,727,504	4,506,996,153	4,836,372,669	4780358439
Total Expenditure of Vote	12,862,921,265	12,415,976,243	13,036,775,054	13,688,613,807

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 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Governorship	Expenditure Classification				
	Current Expenditure	489,464,747	236,874,658	245,568,457	258,129,656
	Compensation to Employees	57,781,847	78,255,832	81,127,986	85,277,805
	Use of goods and services	407,707,900	135,018,826	139,974,302	147,134,199

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Current Transfers Govt. Agencies			-	-
	Other Recurrent	23,975,000	23,600,000	24,466,170	25,717,651
	Capital Expenditure	-	-	-	-
	Acquisition of Non-Financial Assets			-	-
	Other Development	-	-	-	-
	Total Expenditure of Vote	489,464,747	236,874,658	245,568,457	258,129,656
County Secretary	Expenditure Classification			-	-
	Current Expenditure	633,557,545	589,329,209	610,958,834	642,210,303
	Compensation to Employees	569,769,476	194,920,395	202,074,385	212,410,795
	Use of goods and services	57,950,382	390,008,814	404,322,960	425,004,691
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	5,837,687	4,400,000	4,561,489	4,794,816
	Capital Expenditure	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	-	-	-	-
	Total Expenditure of Vote	633,557,545	589,329,209	610,958,834	642,210,303
County Attorney	Expenditure Classification			-	-
	Current Expenditure	83,093,739	57,755,096	59,874,830	62,937,518
	Compensation to Employees	20,932,733	21,901,195	22,705,015	23,866,411
	Use of goods and services	32,823,100	33,803,901	35,044,575	36,837,159
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	29,337,906	2,050,000	2,125,239	2,233,949
	Capital Expenditure	-	6,000,000	6,220,213	6,538,386
	Acquisition of Non-Financial Assets	-	6,000,000	6,220,213	6,538,386
	Other Development	-	-	-	-
	Total Expenditure of Vote	83,093,739	63,755,096	66,095,042	69,475,904
Devolution, Public Participation, County administration and Special Programs				-	-
	Current Expenditure	357,720,237	333,568,522	345,811,190	363,499,956
	Compensation to Employees	226,909,613	224,017,701	232,239,623	244,119,031
	Use of goods and services	123,660,624	102,400,821	106,159,147	111,589,348
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	7,150,000	7,150,000	7,412,420	7,791,577
	Capital Expenditure	442,544,264	406,454,750	421,372,496	428,487,402
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	442,544,264	406,454,750	421,372,496	428,487,402
	Total Expenditure of Vote	800,264,501	740,023,272	767,183,687	791,987,357
Finance and Socio-Economic Planning	Expenditure Classification			-	-
	Current Expenditure	497,337,731	487,059,632	515,591,074	541,964,338

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Compensation to Employees	232,388,115	229,679,511	240,917,249	253,240,531
	Use of goods and services	218,349,616	214,880,121	226,363,507	237,942,343
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	46,600,000	42,500,000	48,310,318	50,781,464
	Capital Expenditure	54,215,318	85,132,930	56,205,134	59,080,112
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	54,215,318	85,132,930	56,205,134	59,080,112
	Total Expenditure of Vote	551,553,049	572,192,562	571,796,209	601,044,450
	Current Expenditure	284,873,698	277,696,466	287,888,512	302,614,445
Agriculture, Livestock, Fisheries and Cooperative Development	Compensation to Employees	235,736,058	232,121,994	240,641,361	252,950,530
	Use of goods and services	45,537,640	42,874,472	44,448,056	46,721,641
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	3,600,000	2,700,000	2,799,096	2,942,274
	Capital Expenditure	378,474,425	195,294,275	202,461,987	212,818,224
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	378,474,425	195,294,275	202,461,987	212,818,224
	Total Expenditure of Vote	663,348,123	472,990,741	490,350,499	515,432,669
Makueni County Fruit Development and Marketing Authority	Current Expenditure	37,000,435	37,851,345	39,240,569	41,247,784
	Compensation to Employees	17,432,207	18,303,817	18,975,606	19,946,237
	Use of goods and services	15,055,700	15,035,000	15,586,816	16,384,105
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	4,512,528	4,512,528	4,678,147	4,917,442
	Capital Expenditure	63,050,222	95,142,000	98,633,912	103,679,186
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	63,050,222	95,142,000	98,633,912	103,679,186
	Total Expenditure of Vote	100,050,657	132,993,345	137,874,481	144,926,970
ICT, Education and Internship	Expenditure Classification			-	-
	Current Expenditure	813,292,647	916,011,938	949,631,508	998,206,596
	Compensation to Employees	721,713,765	838,391,165	869,161,889	913,620,835
	Use of goods and services	20,924,774	14,370,773	14,898,211	15,660,277
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	70,654,108	63,250,000	65,571,408	68,925,485
	Capital Expenditure	274,673,079	250,650,000	259,849,384	273,141,073
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	274,673,079	250,650,000	259,849,384	273,141,073
	Total Expenditure of Vote	1,087,965,726	1,166,661,938	1,209,480,891	1,271,347,669
Gender, Children, Youth, Sports and Social Services	Expenditure Classification			-	-
	Current Expenditure	231,336,447	79,655,638	76,991,344	80,929,567

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Compensation to Employees	54,564,327	51,565,638	53,458,206	56,192,674
	Use of goods and services	31,071,132	15,790,000	10,781,702	11,333,202
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	145,700,987	12,300,000	12,751,436	13,403,691
	Capital Expenditure	96,000,447	200,420,000	207,775,837	218,403,885
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	96,000,447	200,420,000	207,775,837	218,403,885
	Total Expenditure of Vote	327,336,894	280,075,638	284,767,180	299,333,452
Health Services	Expenditure Classification			-	-
	Current Expenditure	3,121,661,645	3,274,408,592	3,394,586,292	3,568,224,518
	Compensation to Employees	2,502,049,461	2,765,634,592	2,867,139,213	3,013,797,723
	Use of goods and services	517,901,481	442,274,000	458,506,388	481,959,684
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	101,710,703	66,500,000	68,940,690	72,467,111
	Capital Expenditure	1,117,982,586	1,663,463,352	1,724,515,964	1,812,727,566
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	1,117,982,586	1,663,463,352	1,724,515,964	1,812,727,566
	Total Expenditure of Vote	4,239,644,231	4,937,871,944	5,119,102,256	5,380,952,083
Trade, Marketing, Industry, Culture and Tourism	Current Expenditure	157,200,472	129,747,188	134,509,183	141,389,532
	Compensation to Employees	67,763,862	60,737,185	62,966,368	66,187,193
	Use of goods and services	12,973,201	9,280,000	9,620,596	10,112,704
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	76,463,409	59,730,003	61,922,220	65,089,635
	Capital Expenditure	102,969,932	30,800,000	31,930,425	33,563,715
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	102,969,932	30,800,000	31,930,425	33,563,715
	Total Expenditure of Vote	260,170,405	160,547,188	166,439,608	174,953,246
Infrastructure, Transport, Public Works, Housing and Energy	Expenditure Classification			-	-
	Current Expenditure	155,697,513	151,976,144	161,411,940	169,668,405
	Compensation to Employees	86,855,701	80,831,144	90,043,488	94,649,349
	Use of goods and services	35,375,000	34,675,000	36,673,337	38,549,234
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	33,466,812	36,470,000	34,695,115	36,469,822
	Capital Expenditure	550,390,517	361,022,057	570,591,009	599,777,603
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	550,390,517	361,022,057	570,591,009	599,777,603
	Total Expenditure of Vote	706,088,030	512,998,201	732,002,949	769,446,008
Lands, Urban Planning &	Expenditure Classification			-	-

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Development, Environment and Climate change	Current Expenditure	87,696,924	72,516,717	75,178,233	79,023,714
	Compensation to Employees	60,863,833	46,726,451	48,441,410	50,919,262
	Use of goods and services	21,723,091	20,340,255	21,086,785	22,165,406
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	5,110,000	5,450,011	5,650,038	5,939,046
	Capital Expenditure	605,638,371	451,946,292	468,533,674	492,499,880
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	605,638,371	451,946,292	468,533,674	492,499,880
	Total Expenditure of Vote	693,335,295	524,463,009	543,711,907	571,523,594
	Wote Municipality	Current Expenditure	71,873,777	80,732,961	83,696,031
Compensation to Employees	3,790,553	23,319,218	24,175,082	25,411,675	
Use of goods and services	32,550,000	27,213,743	28,212,545	29,655,659	
Current Transfers Govt. Agencies	-	-	-	-	
Other Recurrent	35,533,223	30,200,000	31,308,404	32,909,876	
Capital Expenditure	70,605,348	67,249,051	69,717,233	73,283,375	
Acquisition of Non-Financial Assets	-	-	-	-	
Other Development	70,605,348	67,249,051	69,717,233	73,283,375	
Total Expenditure of Vote	142,479,124	147,982,012	153,413,264	161,260,584	
	Expenditure Classification				
Emali-Sultan Hamud Municipality	Current Expenditure	42,538,960	51,970,070	53,877,481	56,633,396
Compensation to Employees	12,610,000	23,556,236	24,420,800	25,669,960	
Use of goods and services	14,778,960	13,413,834	13,906,150	14,617,471	
Current Transfers Govt. Agencies	-	-	-	-	
Other Recurrent	15,150,000	15,000,000	15,550,532	16,345,965	
Capital Expenditure	72,993,438	49,962,449	51,796,176	54,445,629	
Acquisition of Non-Financial Assets	-	-	-	-	
Other Development	72,993,438	49,962,449	51,796,176	54,445,629	
Total Expenditure of Vote	115,532,398	101,932,519	105,673,657	111,079,025	
Mbooni-Kee Municipality	Current Expenditure	-	12,645,594	12,860,005	13,260,332
Compensation to Employees	-	2,835,594	2,883,673	2,973,440	
Use of goods and services	-	8,710,000	8,857,682	9,133,417	
Current Transfers Govt. Agencies	-	-	-	-	
Other Recurrent	-	1,100,000	1,118,651	1,153,474	
Capital Expenditure	-	15,500,000	15,762,809	16,253,498	
Acquisition of Non-Financial Assets	-	-	-	-	
Other Development	-	15,500,000	15,762,809	16,253,498	
Total Expenditure of Vote	-	28,145,594	28,622,814	29,513,830	
Water,Sanitation and Irrigation	Expenditure Classification				

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Current Expenditure	114,129,673	137,558,052	142,606,723	149,901,272
	Compensation to Employees	86,109,521	94,918,052	98,401,745	103,435,143
	Use of goods and services	24,620,151	35,190,000	36,481,547	38,347,634
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	3,400,000	7,450,000	7,723,431	8,118,496
	Capital Expenditure	658,864,699	603,558,998	625,710,886	657,716,944
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	658,864,699	603,558,998	625,710,886	657,716,944
	Total Expenditure of Vote	772,994,371	741,117,050	768,317,608	807,618,217
Makueni County Sand Conservation and Utilization Authority	Current Expenditure	77,335,074	77,084,700	79,913,871	84,001,586
	Compensation to Employees	30,426,074	33,630,736	34,865,055	36,648,455
	Use of goods and services	30,453,156	29,638,000	30,725,777	32,297,447
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	16,455,844	13,815,964	14,323,039	15,055,684
	Capital Expenditure	13,845,560	9,400,000	9,745,000	10,243,471
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	13,845,560	9,400,000	9,745,000	10,243,471
	Total Expenditure of Vote	91,180,634	86,484,700	89,658,871	94,245,058
County Public Service Board	Expenditure Classification			-	-
	Current Expenditure	79,751,184	64,906,251	59,758,751	62,815,501
	Compensation to Employees	45,866,176	42,274,996	36,296,881	38,153,521
	Use of goods and services	18,143,008	19,431,255	20,144,423	21,174,841
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	15,742,000	3,200,000	3,317,447	3,487,139
	Capital Expenditure	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	-	-	-	-
	Total Expenditure of Vote	79,751,184	64,906,251	59,758,751	62,815,501
	Expenditure Classification			-	-
County Assembly	Current Expenditure	964,631,315	839,631,317	870,447,557	914,972,267
	Compensation to Employees	495,224,276.00	495,224,278	513,400,053	539,661,243
	Use of goods and services	469,407,039.00	344,407,039	357,047,504	375,311,024
	Current Transfers Govt. Agencies	-	-	-	-
	Other Recurrent	-	-	-	-
	Capital Expenditure	60,479,298	15,000,000	15,550,532	16,345,965
	Acquisition of Non-Financial Assets	-	-	-	-
	Other Development	60,479,298.10	15,000,000	15,550,532	16,345,965
	Total Expenditure of Vote	1,025,110,613.10	854,631,317	885,998,088	931,318,231

1.4 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 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Governorship	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	489,464,747	236,874,658	245,568,457	258,129,656
	Total Budget	489,464,747	236,874,658	245,568,457	258,129,656
County Secretary	Programme 1: Leadership and coordination of departments.			-	-
	SP1. 1 Leadership and coordination of departments.	633,557,545	589,329,209	610,958,834	642,210,303
	Total Budget	633,557,545	589,329,209	610,958,834	642,210,303
County Attorney	Programme 1: Legal & advisory services			-	-
	SP1. 1 Legal & advisory services	83,093,739	63,755,096	66,095,042	69,475,904
	Total Budget	83,093,739	63,755,096	66,095,042	69,475,904
Devolution, Public Participation, County administration and Special Programs	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	682,969,013	626,158,651	649,139,994	682,344,487
	Programme 2: :Public Participation & Civic Education			-	-
	SP2. 1 :Public Participation & Civic Education	53,616,000	52,750,000	54,686,036	43,044,374
	Programme 3; Research, Documentation & Knowledge Management			-	-
	SP4. 1 Research, Documentation & Knowledge Management	200,000	350,000	362,846	381,406
	Programme 4: Coordination of Service Delivery and Enforcement			-	-
	SP4. 1 Coordination of Service Delivery and Enforcement	38,673,999	37,876,000	39,266,129	41,274,651
	Programme 5: Disaster Risk Mitigation and Preparedness			-	-
	SP 5.1 Disaster Risk Mitigation and Preparedness	19,105,489	13,188,621	13,672,671	14,372,049
	Programme 6: Alcoholics Drinks Control and Licensing			-	-
	SP6. 1 Alcoholics Drinks Control and Licensing	5,700,000	9,700,000	10,056,010	10,570,391
	Total Budget	800,264,501	740,023,272	767,183,687	791,987,357
Finance & Socio Economic Planning	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	343,449,574	364,562,441	356,054,898	374,267,644
	Programme 2: Public financial management			-	-
	SP2.1 Accounting services	24,500,000	47,250,000	25,399,202	26,698,409
	SP2.2; Budget formulation, coordination and management	77,870,480	88,080,121	80,728,491	84,857,875
	SP2.3; Internal audit services	11,050,000	9,850,000	11,455,558	12,041,527
	SP2.4; Resource mobilization	42,950,000	11,250,000	44,526,356	46,803,946
	SP2.5; Supply chain management services	5,700,000	2,050,000	5,909,202	6,211,467
	SP2.6; Economic planning	22,681,805	22,250,000	23,514,275	24,717,066

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	SP2.7; Monitoring and Evaluation	11,901,190	11,550,000	12,337,989	12,969,096
	SP2.8; County Statistics	5,550,000	4,850,000	5,753,697	6,048,007
	SP2.9; Enterprise Risk Management	900,000	850,000	933,032	980,758
	SP2.10; Assets Management	5,000,000	9,650,000	5,183,511	5,448,655
	Total Budget	551,553,049	572,192,562	571,796,209	601,044,450
Agriculture, Livestock, Fisheries and Cooperative Development	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	561,887,189	404,761,994	419,617,613	441,081,689
	Programme 2: Land, Crop development & productivity			-	-
	SP2. 1 Land, Crop development & productivity	44,664,144	32,300,000	33,485,478	35,198,311
	P3; Agribusiness and information management			-	-
	SP3. 1 Agribusiness and information management	12,518,308	5,400,000	5,598,191	5,884,547
	Programme 4: Livestock Production, Management and Development			-	-
	SP4. 1 Livestock Production, Management and Development	30,497,971	22,644,275	23,475,368	24,676,168
	Programme 5: Cooperative development and management			-	-
	SP5. 1 Cooperative development and management	13,780,511	7,884,472	8,173,849	8,591,953
	Total Budget	663,348,123	472,990,741	490,350,499	515,432,669
Makueni County Fruit Development and Marketing Authority	Programme 1:General Administration & support services.			-	-
	SP1. 1 Makueni Fruit Development and Marketing Authority	100,050,657	132,993,345	137,874,481	144,926,970
	Total Expenditure of Vote	100,050,657	132,993,345	137,874,481	144,926,970
ICT,Education & Internship	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	734,909,886	846,668,391	877,742,906	922,640,784
	Programme 2: Early childhood education			-	-
	SP1. 1 Early childhood education	210,650,739	223,684,687	231,894,387	243,756,135
	Programme 3: Technical training & non formal education			-	-
	SP1. 1 Technical training & non formal education	69,222,021	40,737,215	42,232,357	44,392,606
	Programme 4: Support to education			-	-
	SP1. 1 Support to education	27,925,735	27,207,215	28,205,777	29,648,545
	Programme 5; ICT Infrastructure & Systems Development			-	-
	SP3. 1 ICT Infrastructure & Systems Development	32,098,215	17,707,215	18,357,107	19,296,101
	Programme 6; Youth Development support & Empowerment			-	-
	SP6. 1 Youth Development			-	-
	Programme 6; Internship, Mentorship and volunteerism			-	-
	Sub-Programme 6.1: Internship, Mentorship and volunteerism	13,159,130	10,657,215	11,048,357	11,613,497
	Total Budget	1,087,965,726	1,166,661,938	1,209,480,891	1,271,347,669

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Gender, Children, Youth, Sports and Social Services	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	78,377,967	61,705,638	58,382,541	61,368,896
	Programme 2: Gender & Social Development			-	-
	SP2. 1 Gender & Social Development	87,502,585	70,490,000	73,077,132	76,815,138
	P3; Youth Development support & Empowerment			-	-
	SP3. 1 Youth Development	48,531,397	41,300,000	42,815,797	45,005,890
	Programme 2: Sports Development			-	-
	SP4. 1 Sports Development	112,924,945	106,580,000	110,491,711	116,143,529
	Total Budget	327,336,894	280,075,638	284,767,180	299,333,452
Health Services	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	3,636,203,042	4,441,572,944	4,604,588,036	4,840,119,683
	Programme 2: Curative health care services			-	-
	SP2. 1 :Curative health care services	343,258,561	343,150,000	355,744,329	373,941,189
	Programme 3; Preventive and promotive health care services			-	-
	SP3. 1 Preventive and promotive health care services	260,182,627	153,149,000	158,769,891	166,891,211
	Total Expenditure of Vote	4,239,644,231	4,937,871,944	5,119,102,256	5,380,952,083
Trade, Marketing, Industry, Culture and Tourism	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	135,153,981	110,917,185	114,988,080	120,869,894
	Programme 2: Trade development & promotion			-	-
	SP2.1; Enterpreneural development and training			-	-
	SP2.2; Fair trade and consumer protection			-	-
	SP2.3; Local markets development			-	-
	SP2.4; Trade marketing & promotion	105,142,808	35,950,000	37,269,441	39,175,829
	P3; Industrial development and promotion			-	-
	SP3. 1 Industrial development and promotion	2,230,475	600,000	622,021	653,839
	Programme 4: Tourism development & promotion			-	-
	SP4. 1 Tourism development & promotion	6,408,514	4,400,003	4,561,492	4,794,820
	Programme 5: Culture, Art and the Music promotion			-	-
	SP5.1: Culture, Art and the Music promotion	11,234,626	8,680,000	8,998,574	9,458,865
	Total Budget	260,170,405	160,547,188	166,439,608	174,953,246
Infrastructure, Transport, Public Works, Housing and Energy	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	105,000,136	105,513,201	108,853,862	114,421,902
	Programme 2: Road transport			-	-
	SP2. 1 Road transport	495,409,946	338,975,000	513,592,535	539,863,571

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	P3; Infrastructure development			-	-
	SP3. 1 Infrastructure development	2,945,000	2,150,000	3,053,088	3,209,258
	Programme 2: Energy Infrastructure & development			-	-
	SP4. 1 Energy Infrastructure & development	102,732,949	66,360,000	106,503,464	111,951,278
	Total Budget	706,088,030	512,998,201	732,002,949	769,446,008
Lands, Urban Planning & Development, Environment and Climate change	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	70,323,833	53,374,451	55,333,406	58,163,793
	Programme 2: : Land Survey & Mapping			-	-
	SP2. 1 : Land Survey & Mapping	16,389,192	20,349,080	21,095,934	22,175,023
	P3; Urban planning			-	-
	SP3. 1 Urban planning	57,966,443	40,000,000	41,468,084	43,589,240
	Programme 4: Mining mapping & development			-	-
	SP4. 1 Mining mapping & development	1,049,714	1,049,868	1,088,400	1,144,073
	Programme 5: Environment management and protection			-	-
	SP 5. 1 Environment management and protection	547,606,114	409,689,610	424,726,083	446,451,464
	Total Expenditure of Vote	693,335,295	524,463,009	543,711,907	571,523,594
Wote Municipality	Programme 1: Wote Municipality			-	-
	SP 1. 1 Wote Municipality	142,479,124	147,982,012	153,413,264	161,260,584
	Total Expenditure of Vote	142,479,124	147,982,012	153,413,264	161,260,584
Emali-Sultan Hamud Municipality	Programme 1: Emali-Sultan Hamud Municipality			-	-
	SP 1. 1 Emali-Sultan Hamud Municipality	115,532,398	101,932,519	105,673,657	111,079,025
	Total Expenditure of Vote	115,532,398	101,932,519	105,673,657	111,079,025
Mbooni-Kee Municipality	Programme 1: Mbooni-Kee Municipality			-	-
	SP 1. 1 Mbooni-Kee Municipality	-	28,145,594	28,622,814	29,513,830
	Total Expenditure of Vote	-	28,145,594	28,622,814	29,513,830
Sand Conservation and Utilization Authority	Programme 1: General administration & planning			-	-
	SP 1.1: General administration & Planning	91,180,634	86,484,700	89,658,871	94,245,058
	Total Budget	91,180,634	86,484,700	89,658,871	94,245,058
Water, Sanitation and Irrigation	Programme 1: General administration & planning			-	-
	SP1. 1 General administration & planning	275,932,306	430,435,506	446,233,396	469,058,910
	Programme 2: Water infrastructure Development			-	-
	SP 2.1 Water harvesting and storage	95,442,294	55,400,000	57,433,297	60,371,097
	SP 2.2.Piped water supply infrastructure	304,400,104	173,413,123	179,777,750	188,973,654
	SP2.3 Ground water development	97,219,668	81,868,421	84,873,165	89,214,555
	P3; Irrigation infrastructure development			-	-
	SP3. 1 Irrigation infrastructure development			-	-

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Programme 4: Environment management and protection			-	-
	SP4. 1 Environment management and protection			-	-
	Total Budget	772,994,371	741,117,050	768,317,608	807,618,217
County Public Service Board	Programme 1: Public Service Human Resource Management and Development			-	-
	SP1.1 : Public Service Human Resource Management and Development	79,751,184	64,906,251	59,758,751	62,815,501
	Total Budget	79,751,184	64,906,251	59,758,751	62,815,501
County Assembly	Legislation & Oversight	1,025,110,613	854,631,317	885,998,088	931,318,231
	TOTAL COUNTY BUDGET	12,862,921,264	12,415,976,243	13,036,775,054	13,688,613,807

1.5 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.

1.6 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
	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

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 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

1.7 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					

Economic Classification	Absorption 2022/23 (%)	Absorption 2023/24 (%)	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25(%)
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
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, 202

1.8 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%

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
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%
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;

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 8: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th 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%
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 &	17,265,899	116,650,743	15,900,197	93,302,537	92%	80%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	development						
	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%
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%	

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
	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 management	113,704,677	-	113,704,677	-	100%	
	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%

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
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%
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 strategic leadership and policy direction, ensuring effective implementation of county priorities while strengthening coordination and supervision of county departments to enhance service delivery. For the period under review, it promoted good governance, accountability, and public participation, fostering transparency and citizen engagement. On Intergovernmental Relations and Partnerships, it facilitated collaboration with the National Government, other county governments, and regional bodies, and strengthened engagement with development partners, NGOs, and private-sector stakeholders. Further it developed Makueni County Strategic Partnerships Policy, 2025 that provides a regulatory framework for stronger collaborations between the Government of Makueni County and its development partners

Expenditure Trends, FY 2022/23 - 2024/25

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.

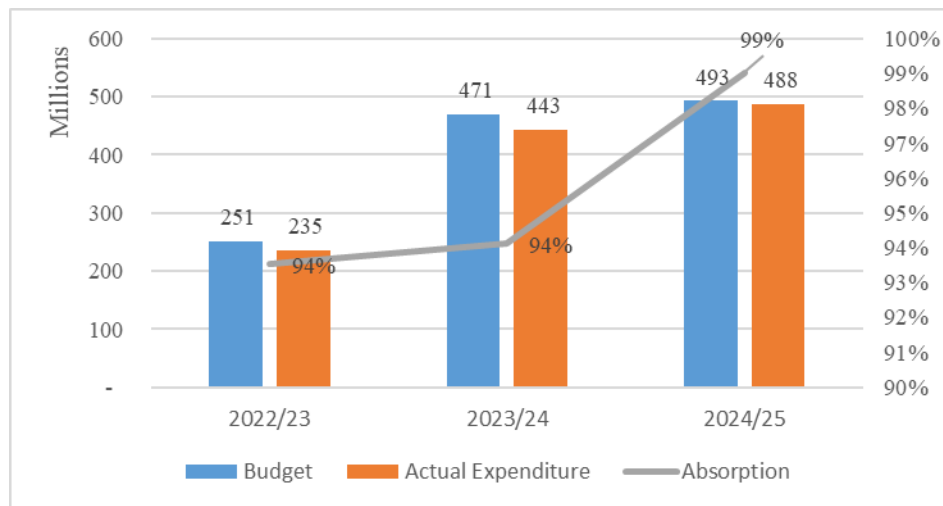


Figure 1: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 Third Quarter Performance

The Office maintained functional administrative structures, ensuring continuous service delivery. Five County Budget and Economic Forum meetings were held within the planning period, and the County Communication Policy was completed awaiting approval. Protocol services remained

effective with all reported citizen complaints addressed, while third Annual Partners Conference was successfully held strengthening coordination and strategic partnerships.

Planned priority objectives and outputs for the FY 2026/27 Budget

In FY 2026/27, 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 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services				
SP1. 1 General Administration & Support Services	489,464,747	236,874,658	248,718,391	261,154,310
Total Expenditure of P.1	489,464,747	236,874,658	248,718,391	261,154,310
Programme 2: Enforcement and compliance				
Sub-Programme 2.1: Enforcement and compliance	-	-	-	-
Total Expenditure of Vote	489,464,747	236,874,658	248,718,391	261,154,310

2.5 Summary of Expenditure by Vote and Economic Classification (Kshs), FY 2025/26 – 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	489,464,747	236,874,658	248,718,391	261,154,310
Compensation to Employees	57,781,847	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	141,769,767	148,858,256
Current Transfers Govt. Agencies				
Other Recurrent	23,975,000	23,600,000	24,780,000	26,019,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure of Vote	489,464,747	236,874,658	248,718,391	261,154,310

2.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
Current Expenditure	489,464,747	236,874,658	248,718,391	261,154,310
Compensation to Employees	57,781,847	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	141,769,767	148,858,256
Other Recurrent	23,975,000	23,600,000	24,780,000	26,019,000
Capital Expenditure			-	-
Acquisioan of Non-Financial Assets				

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Other Development			-	-
Total Expenditure	489,464,747	236,874,658	248,718,391	261,154,310
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	489,464,747	236,874,658	248,718,391	261,154,310
Compensation to Employees	57,781,847	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	141,769,767	148,858,256
Other Recurrent	23,975,000	23,600,000	24,780,000	26,019,000
Capital Expenditure			-	
Acquisition of Non-Financial Assets				
Other Development			-	
Total Expenditure	489,464,747	236,874,658	248,718,391	261,154,310

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	2025/26	2026/27	2027/28	2028/29	
Governorship	Senior Assistant Director Office Administrative Services	Q	1	1	2,077,957	3,010,818	3,161,359	3,319,427	
	Advisor - Economic Affairs	R	1	1	2,753,920	3,664,836	3,848,078	4,040,482	
	Deputy County Governor	6	1	1	7,155,884	9,435,098	9,906,852	10,402,195	
	Advisor - Political Affairs	R	1	1	2,890,048	3,854,035	4,046,737	4,249,074	
	Advisor - Political Affairs	R	1	1	4,487,108	3,854,035	4,046,737	4,249,074	
	Advisor - Political Affairs	R	1	1	2,245,755	3,854,035	4,046,737	4,249,074	
	Driver[2]	B	1	1	472,475	681,255	715,318	751,083	
	Support Staff[1]	C	1	1	297,952	396,177	415,986	436,785	
	Cleaning Supervisor[3]	D	1	1	309,898	488,291	512,706	538,341	
	Senior Driver[3]	D	1	1	180,872	838,650	880,582	924,611	
	Senior Support Staff	D	2	2	676,650	976,582	1,025,411	1,076,682	
	Cleaning Supervisor[2b]	E	1	1	390,026	524,168	550,377	577,895	
	*Senior Support Staff Supervisor	F	2	2	430,558	564,293	592,507	622,133	
	Chief Driver	H	3	3	1,476,434	2,277,969	2,391,868	2,511,461	
	*Public Communications Officer[2]	J	1	1	263,507	492,416	517,037	542,888	
	*Public Communications Officer[1]	K	2	2	1,954,550	2,062,490	2,165,615	2,273,896	
	*Chief of Staff (County)	S	1	1	2,668,620	3,854,035	4,046,737	4,249,074	
	Supply Chain Management Officer[1]	K	1	1	614,612	1,119,883	1,175,877	1,234,670	
	*Senior Public Communications Officer	L	1	1	856,028	1,359,043	1,426,995	1,498,345	
	Senior Assistant Office Administrator	L	2	2	2,484,247	2,765,589	2,903,869	3,049,062	
	County Chief Officer	S	1	1	2,753,920	3,854,035	4,046,737	4,249,074	
	Senior Office Administrator	L	2	2	856,028	3,114,545	3,270,273	3,433,786	
	Statistician[1]	L	3	3	1,860,713	2,718,085	2,853,990	2,996,689	
	Statistician[1]	L	1	1	975,244	1,467,373	1,540,741	1,617,778	
	*Personal Assistant (County)	M	1	1	1,308,406	1,614,869	1,695,612	1,780,393	
	County Governor	5	1	1	10,517,197	13,751,373	14,438,941	15,160,889	
	*Deputy Director - Public Communications	Q	1	1	2,077,957	3,010,818	3,161,359	3,319,427	
	Director of Administration	R	1	1	2,310,929	2,651,035	2,783,586	2,922,766	
	Total			37	37	57,347,495	78,255,830	82,168,621	86,277,052

2.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target	Target
			2024/25	2025/26	2026/27	2027/28	2028/29
Programme: General administration & planning							
Objective: To Strengthen 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 developed	52	52	52	52	52
		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	20%	40%	60%	70%	80%
	Efficient Protocol Service	Number of citizen’s complaints/concerns received and handled;	4	4	4	4	4
	Database of nonstate actors	No. of non-state actors engaged in county development	240	250	260	270	280
MoUs signed	Number of MoUs signed and implemented	12	15	20	25	30	

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

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

Expenditure Trends, FY 2022/23 to 2024/25

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. Figure 11 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

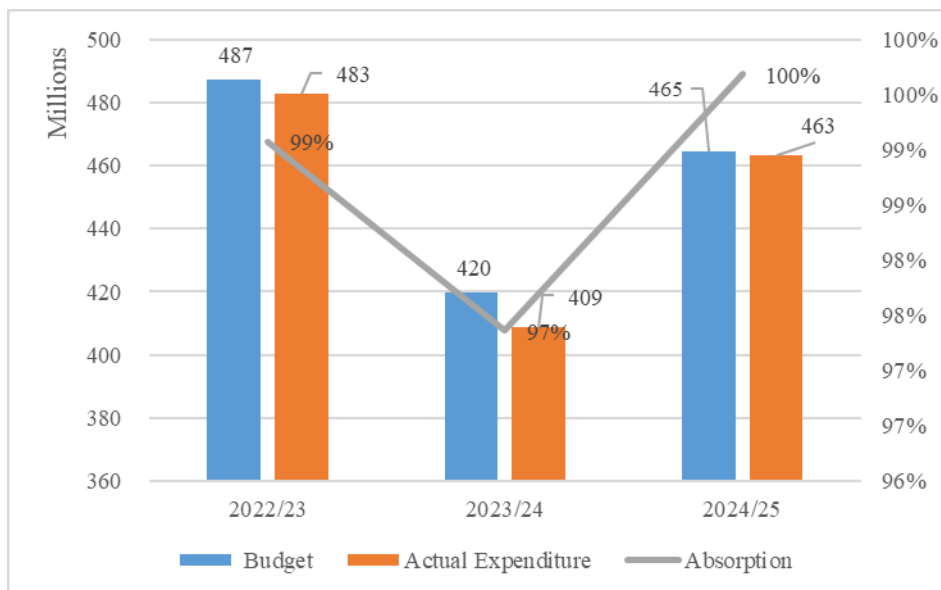


Figure 2: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 Third Quarter Performance

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

Planned priority objectives and outputs for the 2026/27 Budget

In FY 2026/27, 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.
- a) Monitor the county's performance management system through regular performance appraisals.
- b) Implement rewards and sanctions framework.
- c) Establish a framework for delegated authority for Authorized Officers.
- d) Conduct regular employee satisfaction and engagement surveys.
- e) Provide staff training in line with the County Training Policy and training needs assessments.
- f) Formulate career progression guidelines and a competency development framework.
- g) Automate services and utilize technology for public communication to ensure transparency and accountability.
- h) Develop comprehensive human resource plans.

3.3 Programme Objectives

Name	Objective
PI 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 2025/26 – 2028/29 (Kshs.)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: Leadership & coordination of departments				
SP1. 1 Leadership & coordination of departments	633,557,545	589,329,209	618,795,669	649,735,453
Total Expenditure of P.1	633,557,545	589,329,209	618,795,669	649,735,453
Total Expenditure of Vote	633,557,545	589,329,209	618,795,669	649,735,453

3.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(1) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	633,557,545	589,329,209	618,795,669	649,735,453
Compensation to Employees	569,769,476	194,920,395	204,666,415	214,899,735
Use of goods and services	57,950,382	390,008,814	409,509,255	429,984,717
Current Transfers Govt. Agencies				
Other Recurrent	5,837,687	4,400,000	4,620,000	4,851,000
Capital Expenditure				

Acquisition of Non-Financial Assets				
Other Development				
Total Expenditure of Vote	633,557,545	589,329,209	618,795,669	649,735,453

3.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(1) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:Leadership & coordination of departments				
Current Expenditure	633,557,545	589,329,209	618,795,669	649,735,453
Compensation to Employees	569,769,476	194,920,395	204,666,415	214,899,735
Use of goods and services	57,950,382	390,008,814	409,509,255	429,984,717
Other Recurrent	5,837,687	4,400,000	4,620,000	4,851,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development				
Total Expenditure	633,557,545	589,329,209	618,795,669	649,735,453
Sub-Programme 1.1:Leadership & coordination of departments				
Current Expenditure	633,557,545	589,329,209	618,795,669	649,735,453
Compensation to Employees	569,769,476	194,920,395	204,666,415	214,899,735
Use of goods and services	57,950,382	390,008,814	409,509,255	429,984,717
Other Recurrent	5,837,687	4,400,000	4,620,000	4,851,000
Capital Expenditure			-	
Acquisition of Non-Financial Assets			-	
Other Development			-	
Total Expenditure	633,557,545	589,329,209	618,795,669	649,735,453

3.7 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	2025/26	FY 2026/27	2027/28	2018/29
Public Service Management	Senior Market Attendant	B	1	1	770,024	726,241	762,553	800,681
	Senior Support Staff	D	1	1	263,235	243,085	255,239	268,001
	Copy Typist[2]	E	1	1	941,090	903,522	948,698	996,133
	Driver [2]	E	1	1	433,534	458,682	481,616	505,696
	Clerical Officer[1]	F	1	1	648,272	634,642	666,374	699,692
	Clerical Officer[2]	F	2	2	1,745,482	1,042,651	1,094,784	1,149,523
	Driver[1]	F	1	1	573,327	492,319	516,935	542,781
	*HRM Assistant[3]	H	1	3	490,224	1,159,667	1,217,651	1,278,533
	Administrative Officer[2]	J	1	1	1,300,414	1,233,195	1,294,854	1,359,597
	County Secretary	T	1	1	6,685,928	6,392,816	6,712,457	7,048,080
	*Records Management Officer[1]	K	1	1	1,082,300	1,087,240	1,141,602	1,198,682
	Engineer [2], Mechanical	L	1	1	1,082,300	1,319,429	1,385,400	1,454,670
	County Chief Officer	S	1	3	5,080,659	13,568,658	14,247,091	14,959,445
	HRM & Development Officer[1]	K	4	4	3,546,899	5,398,589	5,668,518	5,951,944
	Senior HRM & Development Officer	L	1	1	1,446,225	1,319,429	1,385,400	1,454,670
	Chief Supply Chain Management Officer	M	1	1	1,312,725	1,409,953	1,480,450	1,554,473
	Superintending Engineer, Mechanical	M	1	1	1,446,225	1,409,953	1,480,450	1,554,473
	*Senior Public Communications Officer	L	1	1	1,159,745	1,319,429	1,385,400	1,454,670
	Chief Administrative Officer	N	1	1	2,039,309	2,003,258	2,103,421	2,208,592
	Assistant Director HRM & Development	P	2	2	5,004,094	2,976,660	3,125,493	3,281,767
Assistant Director Office Administrative Services	P	1	1	2,540,981	2,556,980	2,684,829	2,819,071	
Deputy Director HRM & Development	Q	2	2	5,994,308	8,518,807	8,944,747	9,391,984	
Principal HRM & Development	N	1	1	2,151,093	1,816,124	1,906,930	2,002,276	
Director of Administration	R	3	3	13,967,411	10,865,675	11,408,959	11,979,407	

3.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: General Administration and Planning							
Objective: Improve Performance, service delivery and efficiency							
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
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.

4.2 Performance Overview and Background for Programme(s) Funding

During the period under review, the Office of County Attorney reviewed seven pieces of legislation and 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)

Expenditure Trends, FY 2022/23 to 2024/25

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. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

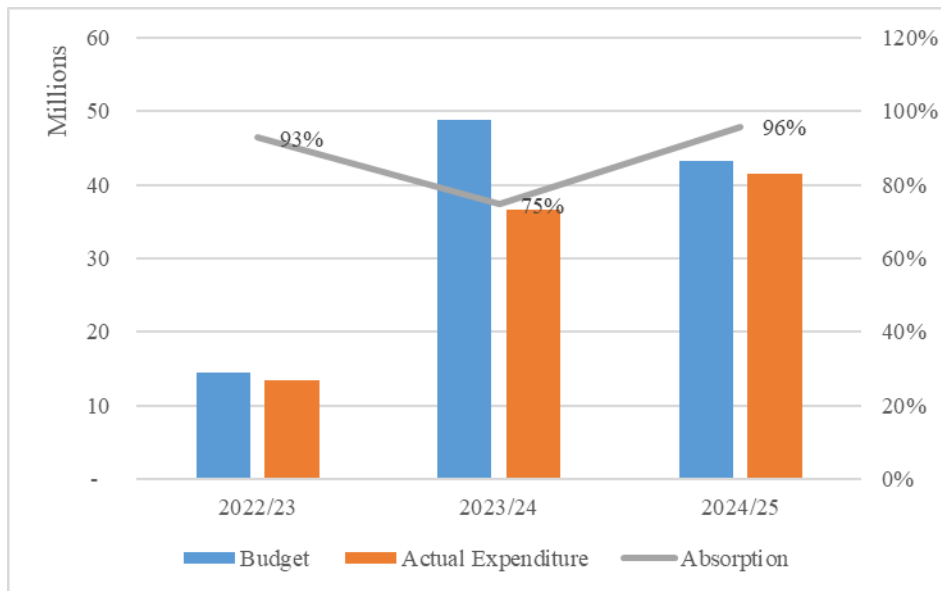


Figure 3: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 Third Quarter Performance

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

Planned priority objectives and outputs for the 2026/27 FY Budget

In the FY 2026/27, the county attorney will enhance the County legal systems and ensure completion of legal and regulatory frameworks for devolved functions. The office will conduct sensitization and support to land succession in Tulimani ward as well as supporting litigation services

4.3 Programme Objectives

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

4.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29(Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
SP1. 1 Leadership and coordination of departments.	83,093,739	63,755,096	66,942,851	70,289,993
Total Expenditure of P.1	83,093,739	63,755,096	66,942,851	70,289,993
Total Expenditure of Vote	83,093,739	63,755,096	66,942,851	70,289,993

4.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29(Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2026/27	FY 2027/28
Current Expenditure	83,093,739	57,755,096	60,642,851	63,674,993
Compensation to Employees	20,932,733	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	35,494,096	37,268,801
Current Transfers Govt. Agencies				
Other Recurrent	29,337,906	2,050,000	2,152,500	2,260,125
Capital Expenditure	-	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets	-	6,000,000	6,300,000	6,615,000
Other Development		-	-	-
Total Expenditure of Vote	83,093,739	63,755,096	66,942,851	70,289,993

4.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29(Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
Current Expenditure	83,093,739	57,755,096	60,642,851	63,674,993
Compensation to Employees	20,932,733	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	35,494,096	37,268,801
Other Recurrent	29,337,906	2,050,000	2,152,500	2,260,125
Capital Expenditure	-	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets	-	6,000,000	6,300,000	6,615,000
Other Development		-	-	-
Total Expenditure	83,093,739	63,755,096	66,942,851	70,289,993
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	83,093,739	57,755,096	60,642,851	63,674,993
Compensation to Employees	20,932,733	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	35,494,096	37,268,801
Other Recurrent	29,337,906	2,050,000	2,152,500	2,260,125
Capital Expenditure	-	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets		6,000,000	6,300,000	6,615,000
Other Development		-	-	-
Total Expenditure	83,093,739	63,755,096	66,942,851	70,289,993

4.7 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	FY 2025/26 Projected-KShs	FY 2026/27	FY 2027/28 Projected	FY 2028/29 Projected
Office of the County Attorney	Member - County Executive Committee	8	1	1	7,056,082	6,008,067	6,308,471	6,623,894
	Chief Driver	H	1	1	525,000	820,319	861,335	904,402
	County Chief Officer	S	1	1	3,862,968	4,744,613	4,981,844	5,230,936
	Assistant Office Administrator [1]	K	1	1	1,758,581	1,119,883	1,175,877	1,234,670
	Legal Officer[1]	M	3	3	5,732,996	7,356,854	7,356,854	7,356,854
	Legal Officer[2]	L	1	1	1,472,107	1,359,043	1,426,995	1,498,345
	*Legal Clerk Assistant[3]	H	1	1	525,000	492,416	517,037	542,888
				9	9	20,932,734	21,901,195	22,628,413

4.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25-2028/29

Sub Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: General administration and planning							
Objective: To enhance to timely legal advisory services to both county entities and the public.							
Legal & advisory services	litigation cases concluded	Number of litigation cases concluded	4	4	3	2	2
	Land succession cases handled	Number of Succession cases handled	-	800	1,000	1,200	1,500
	County Bills formulated	Number of county bills formulated	3	3	4	4	4
	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

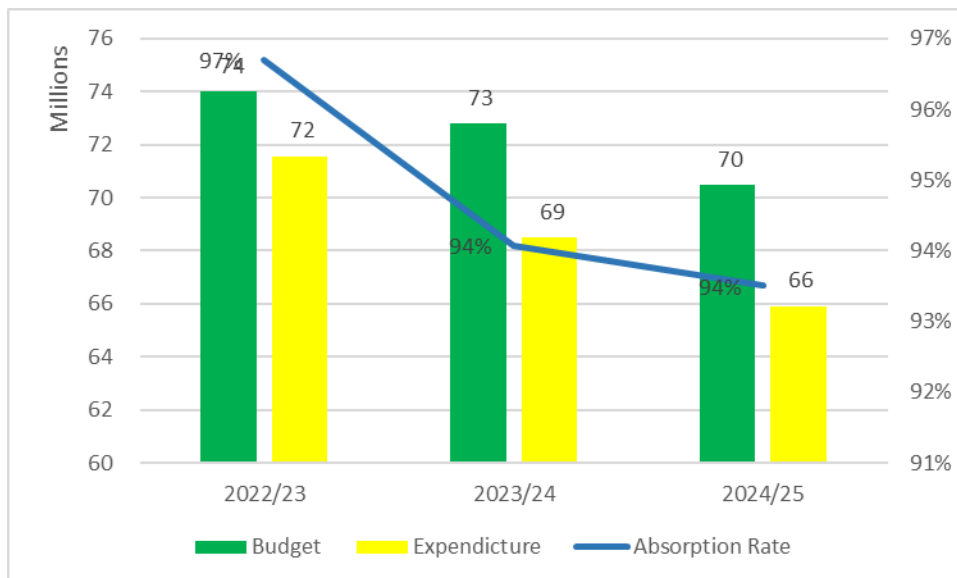
Mission

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

5.2 Performance Overview and Background for Programme (s) Funding

Expenditure Trends, FY 2022/23 to 2024/25

In FY 2025/26, the department had a budgetary allocation of KShs. 70498317 and spend 65916738 which represents a 94 percent absorption.



FY 2025/26 Non-Financial Performance

The County Government advanced human resource development by promoting 315 staff and recruiting 33 new employees. To further improve service delivery, the Board successfully digitized 40 percent of its records.

Planned priority objectives and outputs for the FY 2026/27 Budget

In the 2026/27 Financial Year, the Board aims to strengthen 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
PI; Public Service Human Resource Management and Development	Inspired and result oriented county public service

5.4 Summary of Expenditure by Programmes, FY 2025/26– 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	FY2026/27 Proposed Estimate	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:Public Service Human Resource Management and Development .				
SP1. 1 Public Service Human Resource Management and Development	79,751,184	64,906,251	60,525,283	63,551,547
Total Expenditure of P.1	79,751,184	64,906,251	60,525,283	63,551,547
Total Expenditure of Vote	79,751,184	64,906,251	60,525,283	63,551,547

5.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(2) Estimates	FY2026/27 Proposed Estimate	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	79,751,184	64,906,251	60,525,283	63,551,547
Compensation to Employees	45,866,176	42,274,996	36,762,465	38,600,588
Use of goods and services	18,143,008	19,431,255	20,402,818	21,422,959
Current Transfers Govt. Agencies				
Other Recurrent	15,742,000	3,200,000	3,360,000	3,528,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure of Vote	79,751,184	64,906,251	60,525,283	63,551,547

5.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(2) Estimates	FY2026/27 Proposed Estimate	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: Public Service Human Resource Management and Development				
Current Expenditure	79,751,184	64,906,251	60,525,283	63,551,547
Compensation to Employees	45,866,176	42,274,996	36,762,465	38,600,588
Use of goods and services	18,143,008	19,431,255	20,402,818	21,422,959
Other Recurrent	15,742,000	3,200,000	3,360,000	3,528,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	79,751,184	64,906,251	60,525,283	63,551,547
Sub-Programme 1.1: Public Service Human Resource Management and Development				
Current Expenditure	79,751,184	64,906,251	63,308,781	66,474,220
Compensation to Employees	45,866,176	42,274,996	39,545,963	41,523,261
Use of goods and services	18,143,008	19,431,255	20,402,818	21,422,959
Other Recurrent	15,742,000	3,200,000	3,360,000	3,528,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development				
Total Expenditure	79,751,184	64,906,251	63,308,781	66,474,220

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

DELIVERY UNIT	JOB GROUP	IN POSITION	FY2025/26	FY 2026/27 ESTIMATE	FY 2027/28 PROJECTED- KSH	FY 2028/29 PROJECTED- KSH
CPSB	K	2	1,500,464.30	1,382,980	1,452,129	1,524,735
CPSB	J	1	1,062,989.23	979,758	1,028,746	1,080,184
CPSB	F	1	515,912.41	475,517	499,293	524,258
CPSB	J	1	675,291.33	622,417	653,538	686,214
CPSB	K	1	1,139,221.55	1,050,022	1,102,523	1,157,649
CPSB	P	1	2,633,638.39	2,427,427	2,548,799	2,676,239
CPSB	7	1	6,841,097.16	6,305,447	6,620,719	6,951,755
CPSB	M	1	1,522,286.80	1,403,093	1,473,248	1,546,910
CPSB	H	1	734,507.86	676,997	710,847	746,389
CPSB	B	1	705,327.78	650,101	682,606	716,737
CPSB	8	5	19,901,951.70	18,343,650	19,260,833	20,223,875
CPSB	J	1	889,919.91	820,240	861,252	904,315
CPSB	9	1	5,222,680.37	4,813,750	5,054,438	5,307,160
CPSB	L	1	1,381,765.42	1,273,575	1,337,253	1,404,116
CPSB	K	1	1,139,221.55	1,050,022	1,102,523	1,157,649
TOTAL			45,866,275.76	42,274,996	44,388,746	46,608,183

5.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Baseline FY 2025/26	Target FY 2026/27	Target FY 2027/28	Target FY 2028/29	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

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 Non-Financial Performance

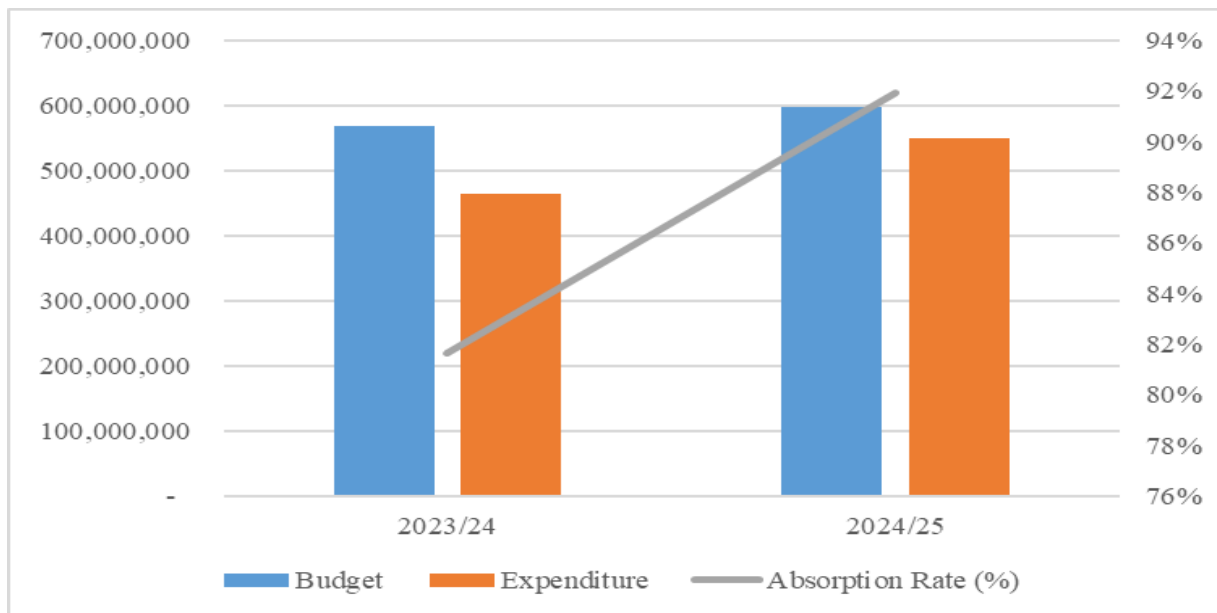
The county stepped up efforts in resource mobilization to improve fiscal discipline and accountability. Own Source Revenue was KShs 1,209,868,939, representing performance of 82% as compared to the target of Kshs 1,471,433,323 for the financial year. Overall the OSR increased by 14% compared to FY 2023/24.

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.

Expenditure Trends, FY 2022/23 to 2024/25

The total expenditure for the Department in FY 2024/25 amounted to Kshs 550,063,070 against a budget of Kshs 598,475,724, translating to an absorption rate of 92 per cent. This represents a 10 percentage increase compared to FY 2023/24. The figure below presents a comparative analysis of budget allocations, expenditures, and absorption rates for the two financial years.



Ongoing programmes for FY2025/26 first Nine Months Performance

Over the period under review, the county government mapped and assessed 8 out of 37 own source revenue streams, prepared and published 10 statutory documents, County Statistical Abstract 2025, County and ward development profiles. The development profiles documented achievements for the past three financial years (FY 2022/23, 2023/24 and 2024/25). The government also strengthened internal audit controls that ensured timely adherence to submission of statutory documents

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 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1.1 General administration & planning	343,449,574	364,562,441	360,622,053	378,653,155
Total Expenditure of P.1	343,449,574	364,562,441	360,622,053	378,653,155
Programme 2: Public financial management				
SP2.1 Accounting services	24,500,000	47,250,000	25,725,000	27,011,250
SP2.2; Budget formulation, coordination and management	77,870,480	88,080,121	81,764,004	85,852,204
SP2.3; Internal audit services	11,050,000	9,850,000	11,602,500	12,182,625
SP2.4; Resource mobilisation	42,950,000	11,250,000	45,097,500	47,352,375
SP2.5; Supply chain management services	5,700,000	2,050,000	5,985,000	6,284,250
SP2.6; Economic planning	22,681,805	22,250,000	23,815,895	25,006,690
SP2.7; Monitoring and Evaluation	11,901,190	11,550,000	12,496,250	13,121,062
SP2.8; County Statistics	5,550,000	4,850,000	5,827,500	6,118,875
SP2.9; Enterprise Risk Management	900,000	850,000	945,000	992,250
SP2.10; Assets Management	5,000,000	9,650,000	5,250,000	5,512,500
Total Expenditure of P.2	208,103,475	207,630,121	218,508,649	229,434,081
Total Expenditure of Vote	551,553,049	572,192,562	579,130,701	608,087,237

6.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	497,337,731	487,059,632	522,204,618	548,314,848
Compensation to Employees	232,388,115	229,679,511	244,007,521	256,207,897
Use of goods and services	218,349,616	214,880,121	229,267,097	240,730,452
Current Transfers Govt. Agencies				
Other Recurrent	46,600,000	42,500,000	48,930,000	51,376,500
Capital Expenditure	54,215,318	85,132,930	56,926,084	59,772,388
Acquisition of Non-Financial Assets				
Other Development	54,215,318	85,132,930	56,926,084	59,772,388
Total Expenditure of Vote	551,553,049	572,192,562	579,130,701	608,087,237

6.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Projected Estimates		
			FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning					
Current Expenditure	289,234,256	279,429,511	303,695,969	318,880,767	
Compensation to Employees	232,388,115	229,679,511	244,007,521	256,207,897	
Use of goods and services	25,646,141	20,750,000	26,928,448	28,274,870	
Other Recurrent	31,200,000	29,000,000	32,760,000	34,398,000	
Capital Expenditure	54,215,318	85,132,930	56,926,084	59,772,388	
Acquisition of Non-Financial Assets					
Other Development	54,215,318	85,132,930	56,926,084	59,772,388	
Total Expenditure	343,449,574	364,562,441	360,622,053	378,653,155	
Sub-Programme 1.1: General administration & planning					
Current Expenditure	289,234,256	279,429,511	303,695,969	318,880,767	
Compensation to Employees	232,388,115	229,679,511	244,007,521	256,207,897	
Use of goods and services	25,646,141	20,750,000	26,928,448	28,274,870	
Other Recurrent	31,200,000	29,000,000	32,760,000	34,398,000	
Capital Expenditure	54,215,318	85,132,930	56,926,084	59,772,388	
Acquisition of Non-Financial Assets					
Other Development	54,215,318	85,132,930	56,926,084	59,772,388	
Total Expenditure	343,449,574	364,562,441	360,622,053	378,653,155	
Programme 2: Public Financial Management					
Current Expenditure	208,103,475	207,630,121	218,508,649	229,434,081	
Compensation to Employees	-	-	-	-	
Use of goods and services	192,703,475	194,130,121	202,338,649	212,455,581	
Other Recurrent	15,400,000	13,500,000	16,170,000	16,978,500	
Capital Expenditure	-	-	-	-	
Acquisition of Non-Financial Assets					
Other Development	-	-	-	-	
Total Expenditure	208,103,475	207,630,121	218,508,649	229,434,081	
Sub-Programme 2.1: Financial Accounting Services					
Current Expenditure	24,500,000	47,250,000	25,725,000	27,011,250	
Compensation to Employees	-	-	-	-	
Use of goods and services	24,000,000	47,250,000	25,200,000	26,460,000	
Other Recurrent	500,000	-	525,000	551,250	
Capital Expenditure	-	-	-	-	
Acquisition of Non-Financial Assets					
Other Development	-	-	-	-	
Total Expenditure	24,500,000	47,250,000	25,725,000	27,011,250	
Sub-Programme 2.2; Budget Formulation, Coordination and Management					
Current Expenditure	77,870,480	88,080,121	81,764,004	85,852,204	
Compensation to Employees	-	-	-	-	
Use of goods and services	77,870,480	88,080,121	81,764,004	85,852,204	
Other Recurrent	-	-	-	-	
Capital Expenditure	-	-	-	-	
Acquisition of Non-Financial Assets					
Other Development	-	-	-	-	
Total Expenditure	77,870,480	88,080,121	81,764,004	85,852,204	
Sub-Programme 2.3; Internal Audit Services					
Current Expenditure	11,050,000	9,850,000	11,602,500	12,182,625	
Compensation to Employees	-	-	-	-	
Use of goods and services	10,550,000	9,850,000	11,077,500	11,631,375	
Other Recurrent	500,000	-	525,000	551,250	

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
			FY 2026/27	FY 2027/28
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	11,050,000	9,850,000	11,602,500	12,182,625
Sub-Programme 2.4; Resource Mobilisation				
Current Expenditure	42,950,000	11,250,000	45,097,500	47,352,375
Compensation to Employees	-	-	-	-
Use of goods and services	34,550,000	7,750,000	36,277,500	38,091,375
Other Recurrent	8,400,000	3,500,000	8,820,000	9,261,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	42,950,000	11,250,000	45,097,500	47,352,375
Sub-Programme 2.5; Supply Chain Management Services				
Current Expenditure	5,700,000	2,050,000	5,985,000	6,284,250
Compensation to Employees	-	-	-	-
Use of goods and services	3,700,000	1,550,000	3,885,000	4,079,250
Other Recurrent	2,000,000	500,000	2,100,000	2,205,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	5,700,000	2,050,000	5,985,000	6,284,250
Sub-Programme 2.6; Economic Planning				
Current Expenditure	22,681,805	22,250,000	23,815,895	25,006,690
Compensation to Employees	-	-	-	-
Use of goods and services	22,181,805	22,250,000	23,290,895	24,455,440
Other Recurrent	500,000	-	525,000	551,250
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	22,681,805	22,250,000	23,815,895	25,006,690
Sub-Programme 2.7; Monitoring and Evaluation				
Current Expenditure	11,901,190	11,550,000	12,496,250	13,121,062
Compensation to Employees	-	-	-	-
Use of goods and services	11,901,190	11,550,000	12,496,250	13,121,062
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	11,901,190	11,550,000	12,496,250	13,121,062
Sub-Programme 2.8; County Statistics				
Current Expenditure	5,550,000	4,850,000	5,827,500	6,118,875
Compensation to Employees	-	-	-	-
Use of goods and services	5,050,000	4,850,000	5,302,500	5,567,625
Other Recurrent	500,000	-	525,000	551,250
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	5,550,000	4,850,000	5,827,500	6,118,875
Sub-Programme 2.9; Enterprise Risk Management				
Current Expenditure	900,000	850,000	945,000	992,250
Compensation to Employees	-	-	-	-
Use of goods and services	900,000	850,000	945,000	992,250
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	900,000	850,000	945,000	992,250
Sub-Programme 2.10; Assets Management				
Current Expenditure	5,000,000	9,650,000	5,250,000	5,512,500
Compensation to Employees	-	-	-	-
Use of goods and services	2,000,000	150,000	2,100,000	2,205,000
Other Recurrent	3,000,000	9,500,000	3,150,000	3,307,500
Capital Expenditure			-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	5,000,000	9,650,000	5,250,000	5,512,500

6.7 Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29

Sub-Programme	Key Output	Key Performance Indicator	Baseline 2024/25	Target			
				Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Resource Mobilization							
Objective: To enhance resource management and utilization							
Resource Mobilization	Increased OSR Funding to the Budget	% of OSR funding budget	12	13	15	17	19
		% increase in Own source revenue collected	23	23	10	10	10
		No. of OSR streams mapped and assessed	32	33	34	35	35
Programme: Public Finance Management							
Objective: 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							
Public Finance Management	Statutory documents prepared and published	No. of statutory documents prepared and published	20	20	20	20	20
	Enterprise risks assessed	No. of enterprise risks assessed	-	1	1	1	1
	Development budget in the total county budget	% of development budget in the total county budget	34	35	35	35	35
	Procurement undertaken through e-procurement	% of procurement undertaken through e-procurement	-	100	100	100	100
	CSAs published	No. of CSAs published	1	1	1	1	1
	Periodic progress reports prepared and disseminated	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	Annual Progress Reports prepared	No of Annual Progress Reports	1	1	1	1	1
	Ward profiles prepared and disseminated	No. of ward profiles prepared and disseminated	30	30	30	30	30
	2023-27 CIDP mid-term reviewed	2023-27 CIDP mid-term review report	-	1	1	-	-
	2028-2032 CIDP prepared	2028-2032 CIDP	-	-	1	-	-

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

No	Delivery Unit	Staff Details			2026/27	2027/28	2028/29
		Position Title	Job Group	In position			
1	Finance & Accounting Services	Accountant [2]	J	1	869,880	913,374	959,043
2	Finance & Accounting Services	Accountant [2]	J	1	977,952	1,026,850	1,078,193
3	Finance & Accounting Services	Accountant [2]	J	1	492,416	517,037	542,888
4	Finance & Accounting Services	Accountant [2]	J	1	379,564	398,542	418,469
5	Finance & Accounting Services	Accountant[1]	K	2	2,239,764	1,175,876	1,234,670
6	Finance & Accounting Services	Accountant[3]	J	1	1,270,220	1,333,731	1,400,417
7	Finance & Accounting Services	Accountant[3]	J	1	1,214,347	1,275,064	1,338,818
8	Revenue Administration	Administrative Officer[2]	J	1	1,214,347	1,275,064	1,338,818
9	Revenue Administration	Artisan[2]	D	2	1,750,084	918,794	964,734
10	Revenue Administration	Artisan[2]	D	1	838,649	880,582	924,611
11	Supply Chain Management	Assistant Director - Supply Chain Management Services	P	1	2,593,033	2,722,684	2,858,819
12	Finance & Accounting Services	Assistant Director Administration	P	1	2,850,910	2,993,456	3,143,128
13	Socio Economic Planning	Assistant Director Administration	P	1	2,850,910	2,993,456	3,143,128
14	Administrative Services	Assistant Director ICT	P	1	2,850,910	2,993,456	3,143,128
15	Revenue Administration	Assistant Market Master	D	1	875,042	918,794	964,734
16	Revenue Administration	Audit Clerk[1]	F	1	966,502	1,014,827	1,065,568
17	Finance & Accounting Services	Chief Accountant	M	6	8,713,709	1,524,899	1,601,144
18	Internal Audit Service	Chief Internal Auditor	M	2	2,904,570	1,524,899	1,601,144
19	Finance And Socio Economic Planning	Chief Supply Chain Management Officer	M	3	4,356,855	1,524,899	1,601,144
20	Devolution(Planning)	Cleaning Supervisor[1]	G	1	638,088	669,992	703,492
21	Revenue Administration	Cleansing Supervisor	C	3	2,426,099	849,135	891,591
22	Revenue Administration	Cleansing Supervisor	C	1	784,438	823,660	864,843
23	Revenue Administration	Clerical Officer[1]	F	1	1,038,930	1,090,876	1,145,420
24	Revenue Administration	Clerical Officer[2]	E	1	930,650	977,182	1,026,041
25	Revenue Administration	Clerical Officer[2]	E	4	3,422,041	898,286	943,200
26	Revenue Administration	Clerical Officer[2]	F	45	21,872,303	517,037	542,888
27	Revenue Administration	Clerical Officer[2]	F	1	331,060	347,613	364,994
28	Revenue Administration	Clerical Officer[2] - General Office Service	F	1	507,100	532,455	559,077
29	Revenue Administration	Clerical Officer[3]	D	1	875,042	918,794	964,734
30	Revenue Administration	Clerical Officer[3]	D	1	814,388	855,107	897,863
31	Revenue Administration	Clerical Officer[4]	C	1	736,914	773,760	812,448
32	Revenue Administration	Community Development Assistant[3]	E	1	916,164	961,972	1,010,071
33	Revenue Administration	Community Development Assistant[3]	E	1	930,650	977,182	1,026,041
34	Finance & Accounting Services	County Chief Officer	S	2	9,489,226	4,981,844	5,230,936
35	Revenue Administration	Deputy Director of Administration	Q	4	12,043,270	3,161,358	3,319,426
36	Administrative Services	Director of Administration	R	1	3,697,487	3,882,361	4,076,479
37	Revenue Administration	Driver	D	1	875,042	918,794	964,734
38	Revenue Administration	Driver [2]	E	2	944,905	496,075	520,879
39	Revenue Administration	Driver[1]	F	1	513,886	539,580	566,559
40	Revenue Administration	Driver[1]	F	1	507,100	532,455	559,077
41	Revenue Administration	Driver[2]	B	1	681,255	715,318	751,084
42	County Statistics	Economist [2]	K	2	2,239,764	1,175,876	1,234,670
43	County Statistics	Economist[1]	L	2	2,718,086	1,426,995	1,498,345
44	Budget & Expenditure	Finance Officer [2]	K	8	8,959,057	1,175,876	1,234,670
45	Budget & Expenditure	Finance Officer [2]	K	1	1,474,631	1,548,363	1,625,781
46	Budget & Expenditure	Finance Officer[1]	L	2	2,718,086	1,426,995	1,498,345
47	Internal Audit Service	Internal Auditor[1]	K	6	6,719,293	1,175,876	1,234,670
48	Internal Audit Service	Internal Auditor[3]	J	1	1,249,526	1,312,003	1,377,603
49	Revenue Administration	Junior Market Master	C	2	1,617,399	849,135	891,591

No	Delivery Unit	Staff Details			2026/27	2027/28	2028/29
		Position Title	Job Group	In position			
50	Revenue Administration	Junior Market Master	C	1	796,569	836,397	878,217
51	Revenue Administration	Junior Market Master	C	1	736,914	773,760	812,448
52	Revenue Administration	Labourer[1]	B	4	2,725,020	715,318	751,084
53	Revenue Administration	Market Askari	B	2	1,496,091	785,448	824,720
54	Revenue Administration	Market Askari	B	1	726,475	762,799	800,939
55	Revenue Administration	Market Attendant[1]	A	2	1,424,571	747,900	785,295
56	Administrative Services	Member - County Executive Committee	8	1	6,008,067	6,308,470	6,623,894
57	Administrative Services	Principal Assistant Office Administrator	N	1	1,870,651	1,964,184	2,062,393
58	Budget & Expenditure	Principal Finance Officer	N	1	1,870,651	1,964,184	2,062,393
59	Revenue Administration	Ranger / Forest Guard	C	2	1,473,828	773,760	812,448
60	Revenue Administration	Revenue Clerk[2]	E	3	2,791,949	977,182	1,026,041
61	Revenue Administration	Revenue Clerk[2]	D	4	3,500,167	918,794	964,734
62	Revenue Administration	Revenue Clerk[2]	E	3	2,748,492	961,972	1,010,071
63	Revenue Administration	Revenue Clerk[2]	E	1	904,033	949,235	996,697
64	Revenue Administration	Revenue Clerk[2]	E	1	867,641	911,023	956,574
65	Revenue Administration	Revenue Clerk[3]	C	2	1,617,399	849,135	891,591
66	Revenue Administration	Revenue Officer[3]	J	1	1,214,347	1,275,064	1,338,818
67	Finance & Accounting Services	Senior Accountant	L	9	12,231,386	1,426,995	1,498,345
68	Revenue Administration	Senior Accounts Clerk	G	2	2,168,912	1,138,679	1,195,613
69	Administrative Services	Senior Assistant Office Administrator	L	1	1,359,043	1,426,995	1,498,345
70	County Statistics	Senior Economist	M	2	2,904,570	1,524,899	1,601,144
71	Revenue Administration	Senior Market Attendant	B	3	2,244,137	785,448	824,720
72	Revenue Administration	Senior Market Attendant	B	7	4,768,785	715,318	751,084
73	County Statistics	Senior Principal Economist	P	1	2,633,750	2,765,438	2,903,710
74	County Statistics	Senior Statistician	M	1	1,452,285	1,524,899	1,601,144
75	Supply Chain Management	Senior Supply Chain Management Officer	L	1	1,359,043	1,426,995	1,498,345
76	Administrative Services	Senior Support Staff	D	1	250,383	262,902	276,047
77	Revenue Administration	Sergeant	E	2	1,832,328	961,972	1,010,071
78	Revenue Administration	Sergeant	C	2	1,616,788	848,813	891,254
79	Revenue Administration	Sergeant	E	1	930,650	977,182	1,026,041
80	Revenue Administration	Sergeant	C	1	796,569	836,397	878,217
81	County Statistics	Statistician[2]	K	2	2,239,764	1,175,876	1,234,670
82	Revenue Administration	Supplies Officer	J	1	1,228,833	1,290,274	1,354,788
83	Supply Chain Management	Supply Chain Management Assistant [1]	K	10	11,198,821	1,175,876	1,234,670
84	Supply Chain Management	Supply Chain Management Assistant [2]	J	1	977,952	1,026,850	1,078,193
85	Supply Chain Management	Supply Chain Management Assistant[1]	K	1	1,260,911	1,023,231	1,074,393
86	Supply Chain Management	Supply Chain Management Officer[2]	J	1	869,880	913,374	959,043
87	Administrative Services		R	1	3,678,682	3,862,616	4,055,746
88	Revenue Administration		Q	1	3,010,817	3,161,358	3,319,426
89	Revenue Administration		Q	1	3,010,817	3,161,358	3,319,426
		Total			229,679,511	241,163,487	253,221,661

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;

a) 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. The proportion of children aged between 6 and 59 months who received Vitamin A supplementation rose from 82 percent to 89 percent which was attributed to 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 sector 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 Mid Upper Arm Circumference (MUAC), and carry out basic assessments of general health conditions at the community level.

The Sector 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.

b) 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 staff welfare and career progression, the county elevated 917 healthcare workers. Among them, 56 doctors including 6 consultants were promoted to Job Group R, while 3 senior consultants advanced to Job Group S. The sector confirmed on permanent and pensionable 216 contract healthcare workers across various cadres, such as nurses, clinical officers, lab technologists and pharmaceutical technologists.

c) **Health Planning and Administration**

The sector undertook infrastructure development initiatives which included construction of Thithi dispensary, upgraded and equipped 58 facilities to provide more comprehensive services. Digital X-Ray processors were 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 following projects were implemented: Maternity block at Sultan Hamud Sub-County Hospital with support from the Safaricom Foundation, 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. Withdrawal of USAID staff and funding has negatively affected implementation of health projects and programs.

Expenditure Trends, FY 2022/23 to 2024/25

The total health sector expenditure for FY 2024/25 was Kshs 3,983,809,668 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 95 percent. Figure 11 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

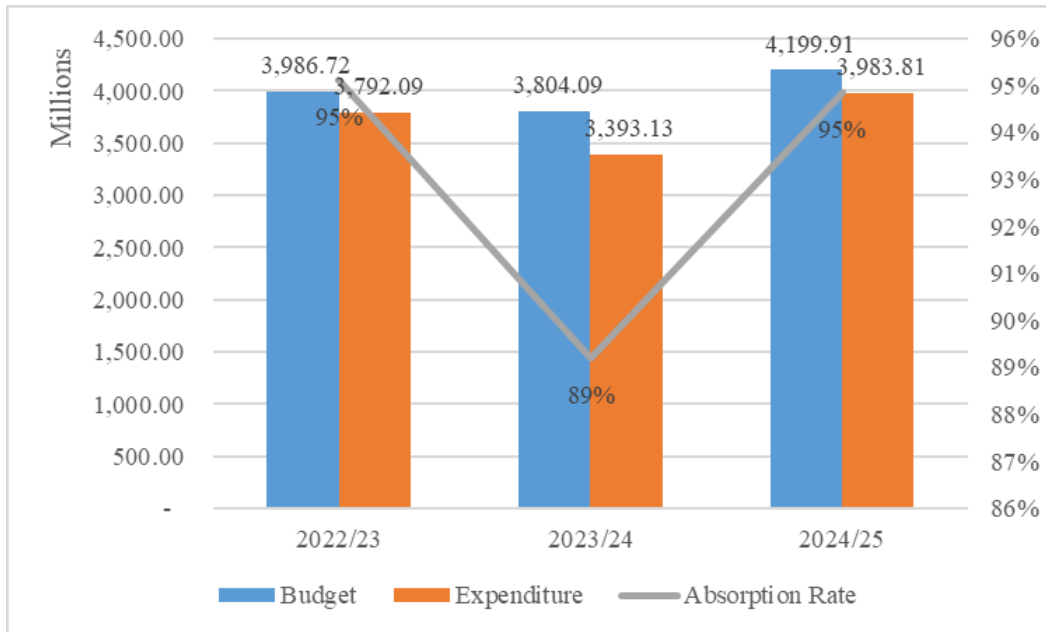


Figure 2: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for the first Nine Months of FY 2025/26 Performance

In curative care services, the average inpatient length of stay was 4.3 days, slightly exceeding the target of 4.2 days. Further, only 78 percent of facilities had functional sample referral networks, falling short of the 80 percent target. Laboratory services performed well, with 92 percent of laboratories enrolled in external quality assurance schemes, surpassing the target of 90 percent.

In rehabilitative services physiotherapy visits totaled 21,564 against a target of 25,000, Orthopedic visits at 18,748 versus a target of 21,000, and occupational therapy visits at 11456 compared to a target of 13,700. In general administration, only 14 health facilities were renovated. In health automation 241 facilities were automated compared to the planned target of 17. In health financing fell short, with no households registered under Makueni UHC against a target of 18,000, and SHIF/SHA coverage at 45percent, below the 50 percent target.

Preventive and promotive services showed strong performance, achieving full immunization coverage at 100 percent, IFAS supplementation at 100 percent, a TB cure rate of 94 percent, and 98 percent ART coverage among expectant women living with HIV. However, skilled deliveries reached only 87 percent against a target of 93 percent, and attendance for the 4th ANC visit was at 68 percent, below the target of 73 percent. While all 240 community health units were fully established, only 1726 of the targeted 2,200 community dialogue days were conducted. Additionally, health promotion activities, including World Health Day commemorations (13 out of 12) and IEC material dissemination (21,876 of 24,000), remained slightly below target.

Planned priority objectives and outputs for the 2026/27 Budget

The primary goal of the health sector is to achieve Universal Health Coverage (UHC) with the vision of "A healthy and productive county with a high quality of life." In FY 2026/2027, the County Government, in collaboration with the national government and development partners, will prioritize strengthening Primary Healthcare Networks by integrating community health units, dispensaries, health centers, and referral facilities. This integration aims to enhance continuity of care and improve referral efficiency. The government is committed to ensuring that all residents of Makueni County have equitable access to quality, affordable healthcare without experiencing financial hardship.

The Makueni UHC program will expand to cover 60% of households in the SHA registrations across Makueni County, strategically pooling and mobilizing resources to sustain health programs and improve health outcomes. The government will continuously map, identify, and enroll vulnerable and indigent households into the SHA, targeting a total of 18,000 households in FY 2026/27 and over the medium term. This initiative will align county healthcare financing with national healthcare financing reforms.

The County will further invest in health infrastructure by completing key projects, constructing, rehabilitating, and equipping facilities, with a focus on expanding specialized services at Makueni County Referral Hospital and other level IV Hospitals to minimize out-of-county referrals.

Community health services will be enhanced by scaling up the Community Health Promoters program to ensure adequate coverage and improve the delivery of preventive and promotive services. The County will also address human resource gaps by absorbing UHC staff, targeting recruitment, ensuring equitable deployment of health workers, and promoting continuous capacity building for healthcare workers.

To improve financial sustainability, the County will align with national health financing reforms, strengthen facility-level financing, and ring-fence resources for health products and technologies. Additionally, the County will scale up digital health systems to enhance efficiency, transparency, and coordination in service delivery.

The government aims to achieve this through the implementation of three core programs: Preventive and Promotive Health Services, Curative and Rehabilitative Services, and Health Planning and Administration.

7.3 Programmes and their Objectives

PROGRAMME	OBJECTIVES
P1; Preventive and Promotive Health Care Services	To increase access to quality and effective promotive and preventive health care services in the county.
P2; Curative Health care	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

PROGRAMME	OBJECTIVES
	processes in all health-related sector actions across the Sector programmes.

7.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates		
			FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning					
SP1. 1 General administration & planning	3,636,203,042	4,441,572,944	4,663,651,591	4,896,834,170	
Total Expenditure of P.1	3,636,203,042	4,441,572,944	4,663,651,591	4,896,834,170	
Programme 2: Curative health care services					
SP2. 1 :Curative health care services	343,258,561	343,150,000	360,307,500	378,322,875	
Total Expenditure of P.2	343,258,561	343,150,000	360,307,500	378,322,875	
Programme 3; Preventive and promotive health care services					
SP3. 1 Preventive and promotive health care services	260,182,627	153,149,000	160,806,450	168,846,773	
Total Expenditure of P.3	260,182,627	153,149,000	160,806,450	168,846,773	
Total Expenditure of Vote	4,239,644,231	4,937,871,944	5,184,765,541	5,444,003,818	

7.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
			FY 2025/26	FY 2026/27
Current Expenditure	3,121,661,645	3,274,408,592	3,438,129,022	3,610,035,473
Compensation to Employees	2,502,049,461	2,765,634,592	2,903,916,322	3,049,112,138
Use of goods and services	517,901,481	442,274,000	464,387,700	487,607,085
Current Transfers Govt. Agencies				
Other Recurrent	101,710,703	66,500,000	69,825,000	73,316,250
Capital Expenditure	1,117,982,586	1,663,463,352	1,746,636,519	1,833,968,345
Acquisition of Non-Financial Assets				
Other Development	1,117,982,586	1,663,463,352	1,746,636,519	1,833,968,345
Total Expenditure of Vote	4,239,644,231	4,937,871,944	5,184,765,541	5,444,003,818

7.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
			FY 2025/26	FY 2026/27
Programme 1: General administration & planning				
Current Expenditure	2,645,311,486	2,884,584,592	3,028,813,822	3,180,254,513
Compensation to Employees	2,502,049,461	2,765,634,592	2,903,916,322	3,049,112,138
Use of goods and services	58,246,563	56,450,000	59,272,500	62,236,125
Other Recurrent	85,015,462	62,500,000	65,625,000	68,906,250
Capital Expenditure	990,891,557	1,556,988,352	1,634,837,769	1,716,579,658
Acquisition of Non-Financial Assets	-	-	-	-
Other Development	990,891,557	1,556,988,352	1,634,837,769	1,716,579,658
Total Expenditure	3,636,203,042	4,441,572,944	4,663,651,591	4,896,834,170
Sub-Programme 1.1: General administration & planning				
Current Expenditure	2,645,311,486	2,884,584,592	3,028,813,822	3,180,254,513
Compensation to Employees	2,502,049,461	2,765,634,592	2,903,916,322	3,049,112,137.68

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	58,246,563	56,450,000	59,272,500	62,236,125.00
Other Recurrent	85,015,462	62,500,000	65,625,000	68,906,250.00
Capital Expenditure	990,891,557	1,556,988,352	1,634,837,769	1,716,579,658
Acquisition of Non-Financial Assets				
Other Development	990,891,557	1,556,988,352	1,634,837,769	1,716,579,657.54
Total Expenditure	3,636,203,042	4,441,572,944	4,663,651,591	4,896,834,170
Programme 2: Curative health care services				
Current Expenditure	335,097,026	239,175,000	251,133,750	263,690,438
Compensation to Employees				
Use of goods and services	320,901,785	237,175,000	249,033,750	261,485,438
Other Recurrent	14,195,241	2,000,000	2,100,000	2,205,000
Capital Expenditure	8,161,535	103,975,000	109,173,750	114,632,438
Acquisition of Non-Financial Assets				
Other Development	8,161,535	103,975,000	109,173,750	114,632,438
Total Expenditure	343,258,561	343,150,000	360,307,500	378,322,875
Sub-Programme 2.1: Curative health care services				
Current Expenditure	335,097,026	239,175,000	251,133,750	263,690,438
Compensation to Employees		-	-	-
Use of goods and services	320,901,785	237,175,000	249,033,750	261,485,437.50
Other Recurrent	14,195,241	2,000,000	2,100,000	2,205,000.00
Capital Expenditure	8,161,535	103,975,000	109,173,750	114,632,438
Acquisition of Non-Financial Assets				
Other Development	8,161,535	103,975,000	109,173,750	114,632,437.50
Total Expenditure	343,258,561	343,150,000	360,307,500	378,322,875
P3; Preventive and promotive health care services				
Current Expenditure	141,253,133	150,649,000	158,181,450	166,090,523
Compensation to Employees	-	-	-	-
Use of goods and services	138,753,133	148,649,000	156,081,450	163,885,523
Other Recurrent	2,500,000	2,000,000	2,100,000	2,205,000
Capital Expenditure	118,929,494	2,500,000	2,625,000	2,756,250
Acquisition of Non-Financial Assets				
Other Development	118,929,494	2,500,000	2,625,000	2,756,250
Total Expenditure	260,182,627	153,149,000	160,806,450	168,846,773
Sub-Programme 3.1: Preventive and promotive health care services				
Current Expenditure	141,253,133	150,649,000	158,181,450	166,090,523
Compensation to Employees		-	-	-
Use of goods and services	138,753,133	148,649,000	156,081,450	163,885,522.50
Other Recurrent	2,500,000	2,000,000	2,100,000	2,205,000.00
Capital Expenditure	118,929,494	2,500,000	2,625,000	2,756,250
Acquisition of Non-Financial Assets				
Other Development	118,929,494	2,500,000	2,625,000	2,756,250.00
Total Expenditure	260,182,627	153,149,000	160,806,450	168,846,773

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

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
1	*Assistant Public Health Officer[1]	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
2	*Assistant Public Health Officer[2]	J	9	9	11,595,046	12,816,557	14,006,223	14,426,410
3	*Assistant Public Health Officer[3]	H	6	6	6,820,147	7,538,635	8,238,390	8,485,541
4	*HRM Assistant[2]	J	4	4	3,144,383	3,475,636	3,798,254	3,912,201
5	*Nursing Officer (Intern)	K	18	18	28,574,277	31,584,511	34,516,267	35,551,756
6	*Registered Nurse [1] - Anaesthetist	K	6	6	10,218,560	11,295,062	12,343,499	12,713,804
7	Accountant[1]	K	1	1	1,012,018	1,118,632	1,222,466	1,259,140
8	Assistant Chief Health Administration Officer	M	1	1	1,526,125	1,686,898	1,843,481	1,898,785
9	Assistant Chief Health Records & Information Mgt. Officer	M	2	2	3,736,155	4,129,750	4,513,084	4,648,476
10	Assistant Chief Pharmacist	P	7	7	29,717,724	32,848,418	35,897,494	36,974,417
11	Assistant Community Health Officer[1]	K	6	6	9,406,144	10,397,060	11,362,142	11,703,006
12	Assistant Community Health Officer[2]	J	3	3	3,865,015	4,272,185	4,668,741	4,808,803
13	Assistant Community Health Officer[3]	H	1	1	1,136,691	1,256,439	1,373,065	1,414,257
14	Assistant Director - Medical Services	P	15	15	63,894,558	70,625,702	77,181,363	79,496,804
15	Assistant Director Dental Services	P	1	1	4,245,389	4,692,631	5,128,213	5,282,060
16	Assistant Health Records Info.Mgt Officer[1]	K	2	2	3,135,382	3,465,686	3,787,380	3,901,002
17	Assistant Health Records Info.Mgt Officer[2]	J	3	3	3,865,015	4,272,185	4,668,741	4,808,803
18	Assistant Health Records Info.Mgt Officer[3]	H	7	7	7,956,838	8,795,074	9,611,455	9,899,798
19	Assistant Occupational Therapist[1]	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
20	Assistant Occupational Therapist[3]	H	6	6	6,820,147	7,538,634	8,238,390	8,485,541
21	Assistant Office Administrator[2]	J	1	1	786,096	868,909	949,563	978,050
22	Assistant Physiotherapist[1]	K	4	4	6,270,763	6,931,373	7,574,761	7,802,004
23	Assistant Physiotherapist[3]	H	12	12	13,640,295	15,077,268	16,476,779	16,971,083
24	Assistant Principal Health Records & Information Mgt. Officer	N	2	2	4,599,155	5,083,665	5,555,544	5,722,211
25	Assistant Public Health Officer[1]	K	3	3	4,703,072	5,198,530	5,681,071	5,851,503
26	Chief Accountant	M	8	8	10,499,235	11,605,306	12,682,540	13,063,016
27	Chief Assistant Occupational Therapist	M	2	2	3,736,155	4,129,750	4,513,084	4,648,476
28	Chief Assistant Physiotherapist	M	1	1	1,868,077	2,064,875	2,256,542	2,324,238
29	Chief Assistant Public Health Officer	M	9	9	16,812,695	18,583,874	20,308,877	20,918,144
30	Chief Health Records & Information Mgt. Officer	M	1	1	1,868,077	2,064,875	2,256,542	2,324,238
31	Chief HRM & Development	M	1	1	1,312,404	1,450,663	1,585,318	1,632,877
32	Chief Medical Engineering Technologist	M	1	1	1,868,077	2,064,875	2,256,542	2,324,238
33	Chief Medical Lab Officer	M	1	1	1,846,705	2,041,251	2,230,726	2,297,647
34	Chief Medical Lab Technologist	M	3	3	5,636,290	6,230,060	6,808,350	7,012,601
35	Chief Nursing Officer	M	3	3	5,663,538	6,260,180	6,841,266	7,046,505
36	Chief Nutrition & Dietetics Technologist	M	2	2	3,693,410	4,082,503	4,461,451	4,595,295

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
37	Chief Pharmacist	S	1	1	5,666,299	6,263,230	6,844,600	7,049,938
38	Chief Public Health Officer	M	2	2	3,736,155	4,129,750	4,513,084	4,648,476
39	Chief Radiographer	M	1	1	1,868,077	2,064,875	2,256,542	2,324,238
40	Chief Registered Clinical Officer	M	3	3	5,956,870	6,584,413	7,195,595	7,411,463
41	Chief Registered Clinical Officer - Anaesthetist	M	1	1	2,092,484	2,312,922	2,527,613	2,603,442
42	Chief Registered Clinical Officer- Anaesthetist	M	3	3	6,277,451	6,938,766	7,582,840	7,810,325
43	Chief Registered Nurse	M	36	36	68,278,313	75,471,275	82,476,715	84,951,016
44	Chief Registered Nurse - Anaesthetist	M	1	1	2,005,083	2,216,314	2,422,038	2,494,699
45	Cleaning Supervisor[1]	G	8	8	5,296,934	5,854,954	6,398,426	6,590,379
46	Cleaning Supervisor[2a]	F	2	2	1,087,490	1,202,055	1,313,633	1,353,042
47	Cleaning Supervisor[3]	D	1	1	398,633	440,628	481,528	495,974
48	Clerical Officer[1] - General Office Service	G	5	5	3,203,724	3,541,229	3,869,935	3,986,033
49	Clerical Officer[2]	F	26	26	12,128,405	13,406,104	14,650,493	15,090,008
50	Community Health Assistant[1]	J	8	8	10,135,731	11,203,507	12,243,446	12,610,749
51	Community Health Assistant[3]	G	1	1	1,057,499	1,168,904	1,277,405	1,315,727
52	Cook[1]	G	1	1	619,373	684,622	748,171	770,616
53	Counselor[1]	K	17	17	17,204,304	19,016,738	20,781,920	21,405,378
54	Dental Officer	M	2	2	5,851,986	6,468,479	7,068,900	7,280,966
55	Dental Specialist[2]	P	2	2	8,490,778	9,385,263	10,256,427	10,564,119
56	Dental Technologist[1]	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
57	Dental Technologist[3]	H	1	1	1,136,691	1,256,439	1,373,065	1,414,257
58	Deputy Director, Medical Services	Q	4	4	18,115,251	20,023,651	21,882,299	22,538,768
59	Deputy Chief Health Administration Officer	N	1	1	1,904,195	2,104,797	2,300,170	2,369,175
60	Deputy Chief Orthopaedic Technologist	M	1	1	1,868,077	2,064,875	2,256,542	2,324,238
61	Deputy Chief Pharmacist	Q	1	1	4,528,813	5,005,913	5,470,575	5,634,692
62	Deputy Director - Medical Services	R	6	6	31,681,396	35,018,958	38,269,508	39,417,594
63	Director of Administration	R	3	3	9,981,555	11,033,088	12,057,208	12,418,924
64	Director, Medical and Public Health Services	R	1	1	5,382,383	5,949,405	6,501,644	6,696,694
65	Driver [2]	E	1	1	533,807	590,043	644,812	664,156
66	Driver [3]	D	25	25	12,316,744	13,614,285	14,877,997	15,324,337
67	Driver[1]	F	5	5	2,718,726	3,005,138	3,284,082	3,382,604
68	Driver[2]	E	1	1	533,807	590,043	644,812	664,156
69	Driver[3]	D	2	2	1,010,986	1,117,491	1,221,219	1,257,856
70	Economist [2]	K	1	1	1,012,018	1,118,632	1,222,466	1,259,140
71	Enrolled Nurse[1]	J	26	26	34,238,905	37,845,895	41,358,848	42,599,615
72	Enrolled Nurse[2]	H	9	9	10,487,105	11,591,896	12,667,886	13,047,922
73	Enrolled Nurse[3]	G	2	2	2,214,828	2,448,155	2,675,399	2,755,661
74	Farewell Home Assistant [2]	G	4	4	3,759,813	4,155,901	4,541,662	4,677,912

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
75	Farewell Home Assistant [3]	F	4	4	2,752,026	3,041,945	3,324,307	3,424,036
76	Health Administration Officer [3]	H	5	5	4,240,844	4,687,607	5,122,723	5,276,405
77	Health Administration Officer[1]	K	2	2	2,451,476	2,709,734	2,961,258	3,050,096
78	Health Records & Information Mgt. Officer	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
79	Health Records Info.Mgt Assistant[1]	J	5	5	6,441,692	7,120,309	7,781,235	8,014,672
80	Health Records Info.Mgt Assistant[2]	H	1	1	1,136,691	1,256,439	1,373,065	1,414,257
81	Health Records Info.Mgt Assistant[3]	G	7	7	7,552,100	8,347,697	9,122,552	9,396,227
82	Medical Eng. Technician[1]	J	1	1	1,288,338	1,424,061	1,556,247	1,602,934
83	Medical Eng. Technician[2]	H	1	1	1,136,691	1,256,439	1,373,065	1,414,257
84	Medical Eng. Technologist[1]	K	1	1	1,567,691	1,732,843	1,893,690	1,950,501
85	Medical Engineering Technician[1]	J	2	2	2,576,677	2,848,124	3,112,494	3,205,869
86	Medical Engineering Technician[3]	G	12	12	12,946,457	14,310,336	15,638,659	16,107,819
87	Medical Engineering Technologist[1]	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
88	Medical Engineering Technologist[3]	H	3	3	3,410,073	3,769,317	4,119,195	4,242,771
89	Medical Lab Technician[1]	J	3	3	3,897,073	4,307,621	4,707,465	4,848,690
90	Medical Lab Technician[2]	H	3	3	3,442,132	3,804,752	4,157,919	4,282,657
91	Medical Lab Technician[3]	G	13	13	14,164,247	15,656,417	17,109,687	17,622,977
92	Medical Lab Technologist[1]	K	26	26	41,037,794	45,361,032	49,571,560	51,058,707
93	Medical Lab Technologist[2]	J	3	3	3,897,073	4,307,621	4,707,466	4,848,689
94	Medical Lab Technologist[3]	H	70	70	80,316,406	88,777,554	97,018,116	99,928,660
95	Medical officer	M	23	23	67,297,836	74,387,508	81,292,349	83,731,119
96	Medical Social Worker[1]	K	5	5	7,945,314	8,782,334	9,597,533	9,885,459
97	Medical Social Worker[3]	H	4	4	4,461,277	4,931,262	5,388,995	5,550,664
98	Medical Specialist[1]	Q	2	2	9,057,626	10,011,827	10,941,150	11,269,384
99	Medical Specialist[2]	P	2	2	8,490,778	9,385,263	10,256,427	10,564,119
100	Member - County Executive Committee	8	1	1	5,429,385	6,001,358	6,558,420	6,755,173
101	Mortuary Superintendent	H	1	1	997,773	1,102,886	1,205,259	1,241,417
102	Nursing Officer (Intern)	K	2	2	3,174,920	3,509,390	3,835,141	3,950,195
103	Nutrition & Dietetics Technician[2]	H	2	2	2,230,638	2,465,631	2,694,497	2,775,332
104	Nutrition & Dietetics Technologist[1]	K	3	3	4,638,956	5,127,660	5,603,622	5,771,730
105	Nutrition & Dietetics Technologist[3]	H	4	4	4,461,277	4,931,262	5,388,995	5,550,664
106	Office Administrative Assistant[2]	H	1	1	634,448	701,287	766,381	789,373
107	Orthopaedic Trauma Technician[1]	J	3	3	3,865,015	4,272,185	4,668,741	4,808,803
108	Orthopaedic Trauma Technician[2]	H	2	2	2,273,382	2,512,878	2,746,130	2,828,514
109	Orthopaedic Trauma Technician[3]	G	6	6	6,473,229	7,155,168	7,819,330	8,053,909
110	Orthopaedic Trauma Technologist[1]	K	2	2	3,135,381	3,465,687	3,787,381	3,901,002
111	Orthopaedic Trauma Technologist[3]	H	2	2	2,273,382	2,512,878	2,746,130	2,828,514
112	Orthopedic Technician [2]	H	1	1	1,136,691	1,256,439	1,373,065	1,414,257

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
113	Orthopedic Technician [3]	G	1	1	1,078,871	1,192,528	1,303,222	1,342,318
114	Orthopedic Technologist [3]	H	2	2	2,273,382	2,512,878	2,746,130	2,828,514
115	Orthopedic Technologist[1]	K	1	1	1,567,691	1,732,843	1,893,690	1,950,501
116	Pharmaceutical Technologist[1]	K	7	7	10,973,835	12,129,903	13,255,832	13,653,507
117	Pharmaceutical Technologist[2]	J	1	1	1,288,338	1,424,061	1,556,247	1,602,934
118	Pharmaceutical Technologist[3]	H	30	30	34,124,653	37,719,606	41,220,839	42,457,464
119	Pharmacist	M	3	3	8,777,979	9,702,719	10,603,350	10,921,450
120	Principal Assistant Occupational Therapist	N	2	2	4,599,155	5,083,665	5,555,544	5,722,211
121	Principal Assistant Physiotherapist	N	1	1	2,299,578	2,541,833	2,777,772	2,861,105
122	Principal Assistant Public Health Officer	N	14	14	32,194,086	35,585,658	38,888,811	40,055,476
123	Principal Clinical Officer	N	1	1	2,417,124	2,671,762	2,919,762	3,007,355
124	Principal Medical Engineering Technologist	N	1	1	2,299,578	2,541,833	2,777,772	2,861,105
125	Principal Medical Lab Technologist[2]	N	4	4	9,241,054	10,214,578	11,162,722	11,497,603
126	Principal Nursing Officer	N	4	4	9,283,799	10,261,825	11,214,355	11,550,784
127	Principal Nutrition & Dietetics Officer	N	2	2	4,556,411	5,036,419	5,503,912	5,669,029
128	Principal Nutrition & Dietetics Technologist	N	1	1	2,278,206	2,518,209	2,751,956	2,834,515
129	Principal Public Health Officer	N	7	7	16,097,043	17,792,829	19,444,406	20,027,738
130	Principal Registered Clinical Officer[1]	P	3	3	9,209,782	10,180,012	11,124,946	11,458,695
131	Principal Registered Clinical Officer[2]	N	10	10	24,171,238	26,717,621	29,197,620	30,073,548
132	Principal Registered Clinical Officer[2] - Anaesthetist	N	1	1	2,470,554	2,730,821	2,984,303	3,073,832
133	Principal Registered Nurse	N	28	28	65,232,244	72,104,310	78,797,219	81,161,136
134	Principal Registered Nurse - Anaesthetist	N	1	1	2,383,153	2,634,213	2,878,727	2,965,089
135	Public Health Assistant[1]	J	11	11	14,171,722	15,664,680	17,118,717	17,632,278
136	Public Health Assistant[2]	H	3	3	3,410,073	3,769,317	4,119,195	4,242,771
137	Public Health Assistant[3]	G	2	2	2,157,742	2,385,057	2,606,444	2,684,636
138	Public Health Officer	K	1	1	1,567,691	1,732,843	1,893,690	1,950,501
139	Radiographer [1]	K	5	5	8,052,174	8,900,451	9,726,615	10,018,413
140	Radiographer[2]	J	2	2	2,576,677	2,848,124	3,112,494	3,205,869
141	Radiographer[3]	H	4	4	4,546,765	5,025,756	5,492,260	5,657,028
142	Registered Clinical Officer [2]	J	65	65	91,382,499	101,009,434	110,385,391	113,696,953
143	Registered Clinical Officer [3]	H	1	1	1,254,237	1,386,368	1,515,055	1,560,506
144	Registered Clinical Officer I - Anaesthetist	K	1	1	1,792,097	1,980,890	2,164,762	2,229,705
145	Registered Clinical Officer[1]	K	26	26	43,816,160	48,432,091	52,927,682	54,515,513
146	Registered Nurse [1] - Anaesthetist	K	2	2	3,406,186	3,765,021	4,114,500	4,237,934
147	Registered Nurse[1]	K	262	262	418,213,112	462,270,898	505,180,080	520,335,483
148	Registered Nurse[2]	J	123	123	161,976,358	179,040,193	195,659,168	201,528,943
149	Registered Nurse[3]	H	53	53	61,785,599	68,294,569	74,633,848	76,872,863
150	Senior Accountant	L	2	2	2,456,287	2,715,050	2,967,069	3,056,081

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
151	Senior Administrative Assistant	K	2	2	2,024,036	2,237,263	2,444,932	2,518,280
152	Senior Assistant Community Health Officer	L	2	2	3,567,632	3,943,474	4,309,518	4,438,803
153	Senior Assistant Director - Medical Service	Q	11	11	49,883,174	55,138,251	60,256,326	62,064,016
154	Senior Assistant Health Records & Information Mgt. Officer	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
155	Senior Assistant Occupational Therapist	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
156	Senior Assistant Physiotherapist	L	6	6	10,702,897	11,830,422	12,928,553	13,316,410
157	Senior Assistant Public Health Officer	L	7	7	12,529,642	13,849,610	15,135,167	15,589,222
158	Senior Clerical Officer - General Office Se	H	1	1	634,448	701,287	766,381	789,373
159	Senior Clinical Officer	L	1	1	1,901,362	2,101,666	2,296,749	2,365,651
160	Senior Dental Officer	N	3	3	10,328,944	11,417,074	12,476,837	12,851,142
161	Senior Dental Technologist	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
162	Senior Deputy Chief Health Administration O	P	1	1	2,556,999	2,826,373	3,088,724	3,181,385
163	Senior Deputy Director - Medical Services	S	2	2	11,332,598	12,526,460	13,689,199	14,099,875
164	Senior Driver	G	4	4	2,627,096	2,903,853	3,173,397	3,268,599
165	Senior Enrolled Nurse[1]	L	13	13	23,560,663	26,042,725	28,460,078	29,313,881
166	Senior Enrolled Nurse[2]	K	23	23	36,713,365	40,581,033	44,347,869	45,678,305
167	Senior Health Administration Officer	L	1	1	1,441,864	1,593,761	1,741,698	1,793,949
168	Senior Health Promotion Officer	L	1	1	1,655,584	1,829,996	1,999,861	2,059,857
169	Senior Health Records & Information Mgt. Assistant	K	1	1	1,567,691	1,732,843	1,893,690	1,950,501
170	Senior Health Records & Information Mgt. Officer	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
171	Senior Medical Eng. Technician	K	3	3	4,703,072	5,198,530	5,681,071	5,851,503
172	Senior Medical Engineering Technologist	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
173	Senior Medical Lab Technician[1]	L	6	6	10,767,014	11,901,293	13,006,002	13,396,182
174	Senior Medical Lab Technician[2]	K	1	1	1,578,377	1,744,655	1,906,598	1,963,796
175	Senior Medical Lab Technologist	L	1	1	1,794,502	1,983,549	2,167,667	2,232,697
176	Senior Medical Officer	N	15	15	51,644,719	57,085,372	62,384,183	64,255,709
177	Senior Nursing Officer	L	8	8	14,428,683	15,948,711	17,429,112	17,951,984
178	Senior Nutrition & Dietetics Technologist	L	1	1	1,762,444	1,948,113	2,128,943	2,192,811
179	Senior Orthopaedic Technologist	L	1	1	1,783,816	1,971,737	2,154,759	2,219,402
180	Senior Pharmaceutical Technologist	L	5	5	8,919,081	9,858,686	10,773,794	11,097,008
181	Senior Pharmacist	N	2	2	6,885,962	7,611,382	8,317,892	8,567,428
182	Senior Principal Assistant Physiotherapist	P	1	1	2,952,381	3,263,408	3,566,326	3,673,315
183	Senior Principal Registered Nurse	P	2	2	5,965,053	6,593,458	7,205,480	7,421,644
184	Senior Public Health Assistant	K	6	6	9,406,145	10,397,059	11,362,142	11,703,006
185	Senior Registered Clinical Officer	L	13	13	24,717,710	27,321,664	29,857,732	30,753,463
186	Senior Registered Clinical Officer - Anaesthetist	L	20	20	40,164,451	44,395,683	48,516,605	49,972,103
187	Senior Registered Nurse	L	59	59	106,929,164	118,193,905	129,164,970	133,039,918
188	Senior Registered Nurse - Anaesthetist	L	1	1	1,919,219	2,121,405	2,318,318	2,387,868

No	Staff Details		Staff Establishment in FY 2025/26		Expenditure Estimates			
	Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
189	Senior Support Staff	D	2	2	968,242	1,070,244	1,169,587	1,204,674
190	Senior Water Pollution Control Assistant I	H	1	1	736,616	814,217	889,794	916,488
191	Supply Chain Management Assistant [3]	H	4	4	2,231,779	2,466,891	2,695,875	2,776,751
192	Supply Chain Management Assistant[1]	K	1	1	1,012,018	1,118,632	1,222,466	1,259,140
193	Supply Chain Management Assistant[4]	G	5	5	2,883,143	3,186,876	3,482,690	3,587,171
194	Supply Chain Management Officer[1]	K	5	5	2,607,019	2,881,663	3,149,146	3,243,621
195	Support Staff Supervisor	E	1	1	512,435	566,419	618,996	637,565
196	Support Staff[1]	C	1	1	443,506	490,229	535,733	551,805
197	Support Staff[3]	A	9	9	2,838,650	3,137,695	3,428,944	3,531,813
	Grand Total		1,551	1,551	2,502,049,450	2,765,634,592	3,022,347,969	3,113,018,391

7.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Sub Programme	Key Output	Key Performance Indicator	Baseline 2024/25	Targets			
				Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: General administration and 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	Health facilities upgraded through new infrastructural development	No. of health facilities with infrastructural development (maternity block/laboratory block/X-ray blocks/staff quarters/Mortuary/Outpatient blocks/wards/ablution blocks/electrification/solarization/ Incinerators/fencing)	28	30	51	60	60
	MCRH Microwave house constructed	MCRH Microwave house constructed	-	-	1	-	-
	Existing health facilities renovated	No. of existing health facilities renovated	13	18	12	12	12
	Health facilities equipped	No. of health facilities equipped	7	10	13	15	15
	Ambulances purchased	No. of new ambulances purchased	2	-	1	-	-
	Facilities mainstreaming PWDs issues	No. of facilities mainstreaming PWDs issues	2	243	243	243	243
	New dispensary blocks constructed	No. of new dispensary/hospital blocks constructed	2	1	4	5	1
Programme: Curative & rehabilitative health care services							
Objective: To improve the health status of the individual, family and community by ensuring affordable and available health care services.							
Curative & rehabilitative health care services	Facilities stocked with essential drugs	% of facilities stocked with essential drugs	70	75	78	80	85
	Improved physiotherapy services	No. of physiotherapy visits	24,500	25,000	25,500	25,800	26,000
		No. of Orthopedic visits	20,500	21,000	21,100	21,200	21,300

Sub Programme	Key Output	Key Performance Indicator	Baseline 2024/25	Targets				
				Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29	
		No. of occupational therapy visits	12,300	13,700	13,900	14,000	14,500	
	Functional, quality-assured, and well-networked laboratory services in health facilities	% of facilities with lab sample referral networks	75	80	85	90	100	
		% of labs accredited in quality assurance schemes	83	85	86	88	90	
		% of facilities with lab services	40	41	42	43	45	
Programme: Preventive and promotive health care services								
Objective: To increase access to quality and effective promotive and preventive health care services in the county.								
Preventive and promotive health care services	Mothers delivering under skilled personnel	% of mothers delivering under skilled personnel	92	92	94	96	98	
	children aged 6 to 59 months supplemented with Vitamin A	% of children aged 6 to 59 months supplemented with Vitamin A	88	90	92	95	100	
	Children under one year fully immunized	% of children under one year fully immunized	98	100	100	100	100	
	Women receiving family planning	% of women receiving family planning	67	68	69	70	72	
	Mothers attaining 4th ANC visit	Proportion of mothers attaining 4 th ANC visit	69	73	77	79	85	
	pregnant women attending ANC receiving Iron and Folic Acid Supplements	Proportion of pregnant women attending ANC receiving Iron and Folic Acid Supplement	98	100	100	100	100	
	Improved ART take	% of expectant women LWHIV who are currently on ART			100	100	100	100
		% of HIV positive clients linked to care			100	100	100	100
	CHPs with the minimum tool kit	No. of CHPs with the minimum tool kit	3,566	3,642	3,642	3,642	3,642	
	CHUs equipped	No. of CHUs equipped	240	242	242	242	245	
	PCNs strengthened through reverse referrals	No. of PCNs strengthened through reverse referrals	6	6	6	6	6	
	Community health outreaches conducted	No. of community health outreaches conducted	41	45	50	60	80	
	CHPs supported with bicycles and motorcycles	No. of CHPs supported with bicycles and motorcycles	-	-	149	-	-	
Health care financing	Households enrolled in SHA	Proportion of households enrolled in SHA	31	50	60	70	80	
	County health facilities accredited by SHA	No. of county health facilities accredited by SHA	241	242	242	243	243	
	Households registered under Makueni care	No. of households registered under Makueni care	7,300	18,000	18,000	20,000	22,000	

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

In FY 2024/25, the government supported 200 elderly persons with food and non-food items, 576 persons living with disabilities with assorted assistive devices, 147 organized groups were issued with tents, chairs, public address systems and water tanks for social economic empowerment and 5,000 teenage boys and girls were issued with dignity pack.

Under skills development, the government engaged 11 apprentices, trained 317 youths in driving skills, and issued 30 youths with tools of trade. In sports and talent development, sporting activities were organized at three levels, ward level (Ligi Mashinani), sub-county level, and county level (Supa Cup) with participating teams awarded cash prizes, sports gear, and equipment. The sector also supported county teams to participate in the national-level KYISA games, where they attained first position in Men's basketball and Women's football, second position in Women's basketball, Men's football and Men's volleyball, fifth position in Women's volleyball resulting in six (6) sportspersons transitioning into professional sports. Additionally, the government invested in sports infrastructure through the development of six playing fields.

Expenditure Trends, FY 2022/23 to 2024/25

In FY 2024/25, the Gender, Children, Youth, Sports and Social Services sub-sector incurred total expenditure of KShs. 228,356,600 against a budget allocation of KShs. 274,949,771, translating to an absorption rate of 83 percent. This represents a 3 percent decline from the 86 percent absorption rate recorded in FY 2023/24 and FY 2022/23. Figure 15 presents details of the budget allocations, expenditures, and absorption rates over the last three financial years.

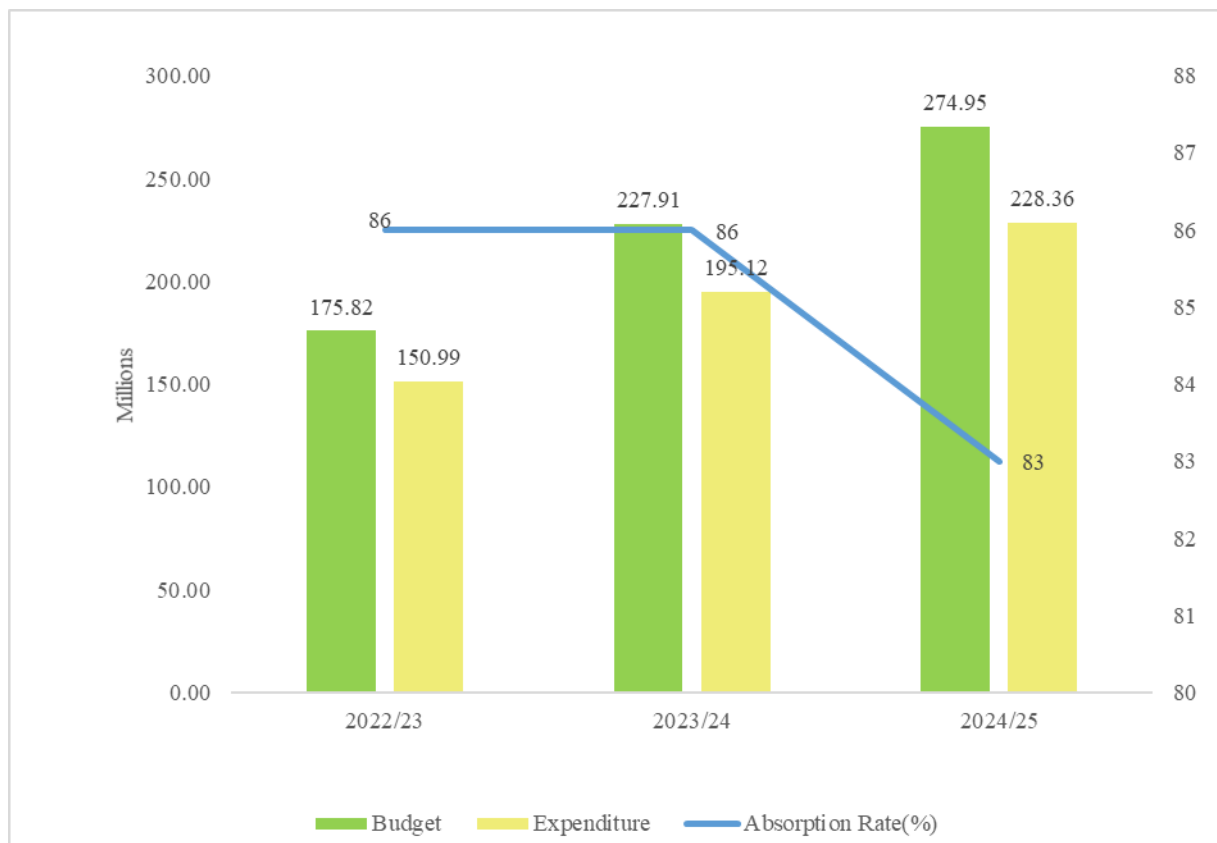


Figure 3: Gender and social services expenditure performance

Ongoing programmes for FY2025/26 First Nine Months Performance

During the first nine months of FY 2025/26, 239 persons with disabilities (PWDs) were supported through the provision of assorted assistive devices, while 33 organized groups received support to start income-generating activities aimed at enhancing socio-economic empowerment. In line with efforts to promote sports development and nurture talent, one playground was completed, and leagues were supported across three levels: ward, sub-county, and county. Additionally, the Government reached 76,399 community members through the Huduma Mashinani Programme

Planned priority objectives and outputs for the 2026/27 Budget

The primary goal of the department is to promote an inclusive and empowered society by promoting gender equality, supporting children and youth development, advancing sports, and strengthening social protection systems to enable communities to actively participate in sustainable social and economic development.

In FY 2026/27, the County Government will prioritize youth empowerment through targeted skills development, talent nurturing, and the promotion of sports and recreational activities. Additionally, the Department will enhance the well-being of vulnerable groups and Most at Risk Populations (MARPs) to enable them to contribute to inclusive economic growth and development.

Key interventions for FY 2026/27 include: development of eight (8) playgrounds to enhance sports infrastructure; Wambiti Talent Centre, support for sports development through initiatives such as Ligi Mashinani, Supa Cup, and KYISA; huma Mashinani programme, equipping of Kyanduya Social Hall; implementation of youth empowerment programmes; support to organized groups; provision of elderly support services; distribution of assistive devices and mapping for Persons with Disabilities (PWDs); promotion of PWD economic empowerment; and facilitation of motorcycle training and licensing for youth.

8.3 Programmes and their 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 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	78,377,967	61,705,638	64,790,920	68,030,466
Total Expenditure of P.1	78,377,967	61,705,638	64,790,920	68,030,466
Programme 2: Gender & Social Development				
SP2. 1 Gender & Social Development	87,502,585	70,490,000	74,014,500	77,715,225
Total Expenditure of P.2	87,502,585	70,490,000	74,014,500	77,715,225
Programme 3: Youth Empowerment				
SP3. 1 Youth Empowerment	48,531,397	41,300,000	43,365,000	45,533,250
Total Expenditure of P.2	48,531,397	41,300,000	43,365,000	45,533,250
Programme 4: Sport Development				
SP4. 1 Sport Development	112,924,945	106,580,000	111,909,000	117,504,450
Total Expenditure of P.2	112,924,945	106,580,000	111,909,000	117,504,450
Total Expenditure of Vote	327,336,894	280,075,638	294,079,420	308,783,391

8.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	231,336,447	79,655,638	83,638,420	87,820,341
Compensation to Employees	54,564,327	51,565,638	54,143,920	56,851,116
Use of goods and services	31,071,132	15,790,000	16,579,500	17,408,475
Current Transfers Govt. Agencies				
Other Recurrent	145,700,987	12,300,000	12,915,000	13,560,750
Capital Expenditure	96,000,447	200,420,000	210,441,000	220,963,050
Acquisition of Non-Financial Assets				
Other Development	96,000,447	200,420,000	210,441,000	220,963,050
Total Expenditure of Vote	327,336,894	280,075,638	294,079,420	308,783,391

8.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
Current Expenditure	77,377,967	61,705,638	64,790,920	68,030,466
Compensation to Employees	54,564,327	51,565,638	54,143,920	56,851,116
Use of goods and services	12,615,739	7,440,000	7,812,000	8,202,600
Other Recurrent	10,197,901	2,700,000	2,835,000	2,976,750
Capital Expenditure	1,000,000	-	-	-
Acquisition of Non-Financial Assets				
Other Development	1,000,000	-	-	-
Total Expenditure	78,377,967	61,705,638	64,790,920	68,030,466
Sub-Programme 1.1: General administration & planning				
Current Expenditure	77,377,967	61,705,638	64,790,920	68,030,466
Compensation to Employees	54,564,327	51,565,638	54,143,920	56,851,116
Use of goods and services	12,615,739	7,440,000	7,812,000	8,202,600
Other Recurrent	10,197,901	2,700,000	2,835,000	2,976,750
Capital Expenditure	1,000,000	-	-	-
Acquisition of Non-Financial Assets				
Other Development	1,000,000	-		
Total Expenditure	78,377,967	61,705,638	64,790,920	68,030,466
Programme 2: Gender & Social Development				
Current Expenditure	34,021,000	5,250,000	5,512,500	5,788,125
Compensation to Employees	-			
Use of goods and services	2,199,500	2,050,000	2,152,500	2,260,125
Other Recurrent	31,821,500	3,200,000	3,360,000	3,528,000
Capital Expenditure	53,481,585	65,240,000	68,502,000	71,927,100
Acquisition of Non-Financial Assets				
Other Development	53,481,585	65,240,000	68,502,000	71,927,100
Total Expenditure	87,502,585	70,490,000	74,014,500	77,715,225
Sub-Programme 2.1: Gender & Social Development				
Current Expenditure	34,021,000	5,250,000	5,512,500	5,788,125
Compensation to Employees		-		
Use of goods and services	2,199,500	2,050,000	2,152,500	2,260,125
Other Recurrent	31,821,500	3,200,000	3,360,000	3,528,000
Capital Expenditure	53,481,585	65,240,000	68,502,000	71,927,100
Acquisition of Non-Financial Assets				
Other Development	53,481,585	65,240,000	68,502,000	71,927,100

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Projected Estimates	
Total Expenditure	87,502,585	70,490,000	74,014,500	77,715,225
Programme 3: Youth Empowerment				
Current Expenditure	32,818,234	10,450,000	10,972,500	11,521,125
Compensation to Employees	-	-	-	-
Use of goods and services	10,529,070	4,250,000	4,462,500	4,685,625
Other Recurrent	22,289,164	6,200,000	6,510,000	6,835,500
Capital Expenditure	15,713,163	30,850,000	32,392,500	34,012,125
Acquisition of Non-Financial Assets				
Other Development	15,713,163	30,850,000	32,392,500	34,012,125
Total Expenditure	48,531,397	41,300,000	43,365,000	45,533,250
Sub-Programme 3.1: Youth Empowerment				
Current Expenditure	32,818,234	10,450,000	10,972,500	11,521,125
Compensation to Employees		-		
Use of goods and services	10,529,070	4,250,000	4,462,500	4,685,625
Other Recurrent	22,289,164	6,200,000	6,510,000	6,835,500
Capital Expenditure	15,713,163	30,850,000	32,392,500	34,012,125
Acquisition of Non-Financial Assets				
Other Development	15,713,163	30,850,000	32,392,500	34,012,125
Total Expenditure	48,531,397	41,300,000	43,365,000	45,533,250
Programme 4: Sport Development				
Current Expenditure	87,119,246	2,250,000	2,362,500	2,480,625
Compensation to Employees				
Use of goods and services	5,726,823	2,050,000	2,152,500	2,260,125
Other Recurrent	81,392,423	200,000	210,000	220,500
Capital Expenditure	25,805,699	104,330,000	109,546,500	115,023,825
Acquisition of Non-Financial Assets	-			
Other Development	25,805,699	104,330,000	109,546,500	115,023,825
Total Expenditure	112,924,945	106,580,000	111,909,000	117,504,450
Sub-Programme 4.1: Sport Development				
Current Expenditure	87,119,246	2,250,000	2,362,500	2,480,625
Compensation to Employees		-		
Use of goods and services	5,726,823	2,050,000	2,152,500	2,260,125
Other Recurrent	81,392,423	200,000	210,000	220,500
Capital Expenditure	25,805,699	104,330,000	109,546,500	115,023,825
Acquisition of Non-Financial Assets				
Other Development	25,805,699	104,330,000	109,546,500	115,023,825
Total Expenditure	112,924,945	106,580,000	111,909,000	117,504,450

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

N o.	Delivery Unit	Title		In Position	FY2025/26	FY2026/27	FY2027/28	FY2028/29
1	Administrative Services	Member - County Executive Committee	8	1	6,188,453	6,008,067	6,308,470	6,623,894
2	Youth Affairs	Gender & Social Development Officer[1]	K	1	1,159,097	1,125,311	1,181,577	1,240,655
3	Administrative Services	Chief Assistant Office Administrator	M	1	1,544,818	1,499,789	1,574,778	1,653,517
4	Administrative Services	Director of Administration	R	1	3,808,500	3,697,487	3,882,361	4,076,479
5	Youth Affairs	Deputy Director - Gender & Social Development	Q	1	3,101,214	3,010,817	3,161,358	3,319,426
6	Gender Affairs And Social Development Services	Senior Social Development Officer	L	1	1,643,447	1,595,542	1,675,319	1,759,085
7	Administrative Services	Senior Accountant	L	1	1,399,847	1,359,043	1,426,995	1,498,345
8	Administrative Services	Driver[2]	B	2	1,403,418	1,362,510	1,430,636	1,502,167
9	Gender Affairs And Social Development Services	Director - Supply Chain Management Services	R	1	3,808,500	3,697,487	3,882,361	4,076,479
10	Gender Affairs And Social Development Services	Assistant Director - Social Development	P	1	2,712,826	2,633,750	2,765,438	2,903,710
11	Gender Affairs And Social Development Services	Principal Gender & Social Development Officer	N	1	1,926,815	1,870,651	1,964,184	2,062,393
12	Gender Affairs And Social Development Services	Chief Gender & Social Development Officer	M	3	4,634,455	4,499,366	4,724,334	4,960,551
13	Gender Affairs And Social Development Services	Chief Industrial Development Officer	M	1	1,544,818	1,499,789	1,574,778	1,653,517
14	Gender Affairs And Social Development Services	Senior Social Development Officer	L	1	1,399,847	1,359,043	1,426,995	1,498,345
15	Gender Affairs And Social Development Services	Social Development Officer[2]	J	1	673,400	653,771	686,460	720,783
16	Gender Affairs And Social Development Services	Principal Social Development Officer	N	1	1,954,775	1,897,796	1,992,686	2,092,320
17	Youth Affairs	Senior Youth Development Officer	L	2	2,799,694	2,718,086	2,853,990	2,996,690
18	Administrative Services	Assistant Office Administrator [1]	K	1	1,153,505	1,119,882	1,175,876	1,234,670
19	Youth Affairs	Security Warden[1]	F	1	522,325	507,100	532,455	559,077
20	Administrative Services	Trade Development Officer[2]	J	1	507,200	492,416	517,037	542,888
21	Youth Affairs	ICT Assistant [2]	J	2	1,791,995	1,739,761	1,826,749	1,918,086
22	Youth Affairs	Senior Gender & Social Development Officer	L	3	4,199,540	4,077,129	4,280,985	4,495,034
23	Youth Affairs	Administrative Officer [1]	L	1	1,399,847	1,359,043	1,426,995	1,498,345
24	Gender Affairs And Social Development	Finance Officer [2]	K	1	1,153,505	1,119,882	1,175,876	1,234,670

N o.	Delivery Unit	Title		In Position	FY2025/26	FY2026/27	FY2027/28	FY2028/29
	Services							
25	Administrative Services	Public Communications Officer[2]	J	1	341,000	331,060	347,613	364,994
26	Administrative Services	Clerical Officer[2]	F	1	341,000	331,060	347,613	364,994

8.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Sub Programme	Key Output	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Gender and social development							
Objective: To reduce vulnerability and improve wellbeing of the vulnerable							
Gender and social development	Organized groups accessing funds from Makeni County Empowerment Fund	No. of groups accessing funds from Makeni County Empowerment Fund	-	100	200	350	450
	Organized groups provided with start-up kits for socio-economic empowerment	No. of organized groups provided with start-up kits(tents, chairs, PA systems, catering) for socio-economic empowerment.	147	100	100	100	100
	Senior citizens supported to enhance their well being	No. of senior citizens supported with food and non-food items	200	200	200	200	200
	PWDs supported with adaptive assorted assistive devices	Number of PWDs benefitting with adaptive assorted assistive devices	576	100	100	100	150
	PWDs mapped, assessed and registered	No. of PWDs mapped, assessed and registered	6,639	-	800	900	1000
	PWDs supported to start income generating activities	No. of persons with disabilities supported to start income generating activities	-	258	300	300	300
	Widows and widowers supported with food and non-food items	No. of widows and widowers supported with food and non-food items.	-	-	200	200	200
	Boys and girls supported with dignity packs	No. of boys and girls supported with dignity packs	5,000	3,000	3,000	3,000	3,000
	Gender Based Violence (GBV) forums held	No. of GBV forums held	2	1	4	6	6
	Fully operationalized Makeni County Child Rescue Centre	No. of vulnerable children who received rescue and rehabilitation services at Makeni County Child Rescue Centre	-	80	80	80	80
	Citizens supported to access government services provided in partnership with Huduma Kenya.	No. of beneficiaries of Huduma Mashinani programme	-	75,000	75,000	75,000	75,000
	Households supported through ultra-graduation programme.	No. of households supported through ultra-graduation programme.	-	358	400	500	600
Social halls equipped	No. of social halls equipped	-	-	1	-	-	

Sub Programme	Key Output	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Sports development							
Objective: To develop sporting talent and recreation							
Sports development	Play fields developed	No. of play fields developed/Upgraded	6	14	8	8	8
	Sports leagues and tournaments supported	No. of sports leagues and tournaments held (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
Programme: Youth empowerment							
Objective: To empower youth to participate in and contribute to socio-economic development							
Youth Empowerment	Youth engaged in Makeni Youth Apprenticeship programme	No. of youth engaged in Makeni Youth Apprenticeship programme	11	50	100	200	300
	Youth engaged in peer to peer learning for knowledge management	No. of youth engaged in peer to peer learning for knowledge management	-	-	60	60	60
	Youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	No. of youth recruited and engaged in casual labour for income generation	-	1,000	2,500	3,000	3,000
	Youth trained and issued tools of trade for economic empowerment (Ujuzi teketeke programme)	No. of youth trained and issued with tools of trade for economic empowerment	79	200	250	300	350
	Youth trained on motor vehicle driving and motorcycle riding and issued with licenses	No. of youth trained on motor vehicle driving and motorcycle riding and issued with licenses	141	100	200	300	400
	Youth groups supported with asset/grant transfer	No. of youth groups supported with asset/grant transfer	-	-	20	30	40
	Youth trained on soft skills.	No. of youth benefiting from soft skills training	-	200	400	500	600

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

9.1 Department's Vision and Mission

Vision

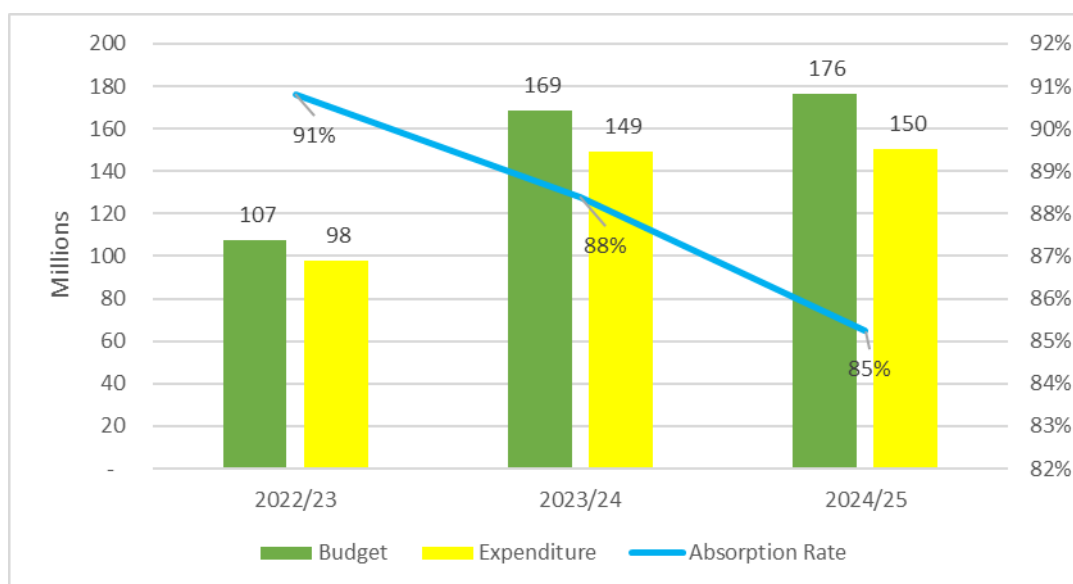
A leader in facilitating sustainable wealth creation.

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

During the nine-month period, ten MSMEs were trained and three stakeholders' forums were held to support trade development. Infrastructure improvements included the construction of two public toilets, renovation of two trade facilities, and building of two market sheds. Consumer protection was enhanced through the verification of 2,250 weighing and measuring equipment. Two trade fairs and exhibitions were also held to promote market access, while four skip bins were installed to improve waste management. These efforts generated revenue of 560,000 and enabled 34 producers to be linked to markets. During the reporting period, tourism and cultural development efforts were strengthened through the promotion of five tourism sites and five tourism circuits to boost visitor attraction and destination visibility. In addition, 10 stakeholders were engaged to enhance collaboration in the tourism sector. Five cultural festivals and exhibitions, along with five cultural events, were held to promote heritage and talent. A total of 135 artists were supported in the creative industries, and one cultural center was improved to strengthen sector infrastructure.

Planned priority objectives and outputs for the 2026/27 Budget-

The initiative supports entrepreneurship and fair trade by improving market infrastructure, including six market sheds and three sanitation facilities, while promoting sustainable governance and ensuring a clean trading environment through enhanced waste management, including the provision of skip bins. It also focuses on diversifying tourism products, boosting visibility through key marketing platforms and events such as the Magical Kenya Travel Expo and World Tourism Day, and developing tourism infrastructure to support sector growth. Additionally, the plan includes registering traditional medicine practitioners, training creatives on intellectual property and monetization, organizing and supporting participation in music and cultural festivals, and promoting cultural activities

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 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates		Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Programme 1: General administration & planning					
SP1. 1 General administration & planning	135,153,981	110,917,185	116,463,044	122,286,196	
Total Expenditure of P.1	135,153,981	110,917,185	116,463,044	122,286,196	
Programme 2: Trade development & promotion					
SP2.4; Trade marketing & promotion	105,142,808	35,950,000	37,747,500	39,634,875	
Total Expenditure of P.2	105,142,808	35,950,000	37,747,500	39,634,875	
P3; Industrial development and promotion					
SP3. 1 Industrial development and promotion	2,230,475	600,000	630,000	661,500	
Total Expenditure of P.3	2,230,475	600,000	630,000	661,500	
Programme 4: Tourism development & promotion					
SP4. 1 Tourism development & promotion	6,408,514	4,400,003	4,620,003	4,851,003	
Total Expenditure of P.4	6,408,514	4,400,003	4,620,003	4,851,003	
Programme 5: Culture, Art and the Music promotion					
SP4. 1 Culture, Art and the Music promotion	11,234,626	8,680,000	9,114,000	9,569,700	
Total Expenditure of P.5	11,234,626	8,680,000	9,114,000	9,569,700	
Total Expenditure of Vote	260,170,405	160,547,188	168,574,547	177,003,275	

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

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates		Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Current Expenditure	157,200,472	129,747,188	136,234,547	143,046,275	
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746	
Use of goods and services	12,973,201	9,280,000	9,744,000	10,231,200	
Current Transfers Govt. Agencies					
Other Recurrent	76,463,409	59,730,003	62,716,503	65,852,328	
Capital Expenditure	102,969,932	30,800,000	32,340,000	33,957,000	
Acquisition of Non-Financial Assets					
Other Development	102,969,932	30,800,000	32,340,000	33,957,000	
Total Expenditure of Vote	260,170,405	160,547,188	168,574,547	177,003,275	

9.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates		Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Programme 1: General administration & planning					
Current Expenditure	135,153,981	109,917,185	115,413,044	121,183,696	
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746	
Use of goods and services	11,393,201	4,480,000	4,704,000	4,939,200	
Other Recurrent	55,996,918	44,700,000	46,935,000	49,281,750	
Capital Expenditure	-	1,000,000	1,050,000	1,102,500	
Acquisition of Non-Financial Assets					
Other Development	-	1,000,000	1,050,000	1,102,500	
Total Expenditure	135,153,981	110,917,185	116,463,044	122,286,196	
Sub-Programme 1.1: General administration & planning					
Current Expenditure	135,153,981	109,917,185	115,413,044	121,183,696	
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746	
Use of goods and services	11,393,201	4,480,000	4,704,000	4,939,200	
Other Recurrent	55,996,918	44,700,000	46,935,000	49,281,750	
Capital Expenditure	-	1,000,000	1,050,000	1,102,500	
Acquisition of Non-Financial Assets					
Other Development	-	1,000,000	1,050,000	1,102,500	
Total Expenditure	135,153,981	110,917,185	116,463,044	122,286,196	
Programme 2: Trade development & promotion					
Current Expenditure	7,023,056	8,150,000	8,557,500	8,985,375	
Compensation to Employees	-	-	-	-	
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500	
Other Recurrent	6,563,056	6,750,000	7,087,500	7,441,875	
Capital Expenditure	98,119,752	27,800,000	29,190,000	30,649,500	
Acquisition of Non-Financial Assets					
Other Development	98,119,752	27,800,000	29,190,000	30,649,500	
Total Expenditure	105,142,808	35,950,000	37,747,500	39,634,875	
Sub-Programme 2.1: Trade development & promotion					
Current Expenditure	7,023,056	8,150,000	8,557,500	8,985,375	
Compensation to Employees	-	-	-	-	
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500	
Other Recurrent	6,563,056	6,750,000	7,087,500	7,441,875	
Capital Expenditure	98,119,752	27,800,000	29,190,000	30,649,500	
Acquisition of Non-Financial Assets					
Other Development	98,119,752	27,800,000	29,190,000	30,649,500	
Total Expenditure	105,142,808	35,950,000	37,747,500	39,634,875	
P3; Industrial development and promotion					
Current Expenditure	945,175	600,000	630,000	661,500	
Compensation to Employees	-	-	-	-	
Use of goods and services	286,667	600,000	630,000	661,500	
Other Recurrent	658,508	-	-	-	
Capital Expenditure	1,285,300	-	-	-	
Acquisition of Non-Financial Assets					
Other Development	1,285,300	-	-	-	
Total Expenditure	2,230,475	600,000	630,000	661,500	
Sub-Programme 3.1: Industrial development and promotion					
Current Expenditure	945,175	600,000	630,000	661,500	
Compensation to Employees	-	-	-	-	
Use of goods and services	286,667	600,000	630,000	661,500	
Other Recurrent	658,508	-	-	-	
Capital Expenditure	1,285,300	-	-	-	
Acquisition of Non-Financial Assets					
Other Development	1,285,300	-	-	-	
Total Expenditure	2,230,475	600,000	630,000	661,500	

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 4: Tourism development & promotion				
Current Expenditure	3,843,634	4,400,003	4,620,003	4,851,003
Compensation to Employees	-	-	-	-
Use of goods and services	373,333	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	3,150,003	3,307,503
Capital Expenditure	2,564,880	-	-	-
Acquisition of Non-Financial Assets				
Other Development	2,564,880	-	-	-
Total Expenditure	6,408,514	4,400,003	4,620,003	4,851,003
Sub-Programme 4.1: Tourism development & promotion				
Current Expenditure	3,843,634	4,400,003	4,620,003	4,851,003
Compensation to Employees	-	-	-	-
Use of goods and services	373,333	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	3,150,003	3,307,503
Capital Expenditure	2,564,880	-	-	-
Acquisition of Non-Financial Assets				
Other Development	2,564,880	-	-	-
Total Expenditure	6,408,514	4,400,003	4,620,003	4,851,003
Programme 5: Culture, Art and the Music promotion				
Current Expenditure	10,234,626	6,680,000	7,014,000	7,364,700
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	5,544,000	5,821,200
Capital Expenditure	1,000,000	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets				
Other Development	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	11,234,626	8,680,000	9,114,000	9,569,700
Sub-Programme 5.1: Culture, Art and the Music promotion				
Current Expenditure	10,234,626	6,680,000	7,014,000	7,364,700
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	5,544,000	5,821,200
Capital Expenditure	1,000,000	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets				
Other Development	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	11,234,626	8,680,000	9,114,000	9,569,700

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

DesigName	JobGroup	Final FY 26/27	Projected FY 27/28	Projected FY 28/29
Director of Administration	R	3,697,487	3,882,361	4,076,479
Director - Trade	R	3,697,487	3,882,361	4,076,479
Member - County Executive Committee	8	6,008,067	6,308,470	6,623,894
County Chief Officer	S	4,691,637	4,926,219	5,172,530
Senior Driver[2]	E	916,164	961,972	1,010,071
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Director of Administration	R	3,697,487	3,882,361	4,076,479
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Principal Cultural Officer	N	1,870,651	1,964,184	2,062,393
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Foreman[1]	G	1,012,028	1,062,629	1,115,761
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335

DesignName	JobGroup	Final FY 26/27	Projected FY 27/28	Projected FY 28/29
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Deputy Director -Trade	Q	2,752,940	2,890,587	3,035,116
Cleaning Supervisor[3]	D	-	-	-
Director of Administration	R	3,697,487	3,882,361	4,076,479
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[1]	G	713,265	748,929	786,375
Chief Co-operative Officer	M	1,452,285	1,524,899	1,601,144
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	441,120	463,176	486,335
*Principal Public Communications Officer	N	1,952,086	2,049,690	2,152,175
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Co-operative Officer [2]	J	492,416	517,037	542,888
Support Staff[2]	B	351,388	368,957	387,405
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345
Senior Tourism Officer	L	1,359,043	1,426,995	1,498,345
Co-operative Officer [2]	J	869,880	913,374	959,043
Driver[1]	F	507,100	532,455	559,077
Driver[1]	F	507,100	532,455	559,077
Support Staff[2]	B	351,388	368,957	387,405
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345
Support Staff[2]	B	351,388	368,957	387,405
Tourism Officer[1]	K	1,119,882	1,175,876	1,234,670
Driver [3]	D	331,060	347,613	364,994
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Senior Weights & Measures Officer	L	1,359,043	1,426,995	1,498,345
Weights & Measures Officer[1]	K	1,119,882	1,175,876	1,234,670
Weights & Measures Assistant[1]	K	1,119,882	1,175,876	1,234,670
		60,737,185	63,774,044	66,962,746

9.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Sub programme	Key output	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Trade Development and Promotion							
Objective: To enhance trade development and enterprise growth through improved capacity, infrastructure, compliance and market access							
Trade Development and Promotion	Entrepreneurs trained to enhance entrepreneurial skills	No. of entrepreneurs trained to enhance entrepreneurial skills	425	220	250	300	300
	Trade fairs & exhibitions held/participated	No. of trade fairs & exhibitions held/participated	4	4	4	4	4
	Sanitation blocks constructed in public markets	No. sanitation blocks constructed in public markets	13	3	5	5	5
	Misingo parking upgraded	Misingo parking upgraded	-	-	1	0	0
	Market parking sheds constructed	No. of market parking sheds upgraded	-	-	5	5	5
	Market sheds constructed/rehabilitated	No. of markets sheds constructed/rehabilitated	-	-	6	6	6

Sub programme	Key output	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Kyambeke market infrastructure developed	Kyambeke market infrastructure developed.	-	-	1	-	-
	Weighs and measurers equipment inspected and verified	No. of weighs and measurers equipment inspected and verified	5,600	5,700	5,700	5,700	5,700
	Markets committees elections held	No. of markets committees elections held	21	20	10	10	10
	Markets regularly cleaned	No. of markets cleaned regularly	205	205	205	205	205
		No. of market cleaners engaged	488	488	488	488	488
	Skip bins supplied	No. of skip bins supplied	-	-	7	7	7
	Car wash/bodaboda sheds constructed	No. of car wash/bodaboda sheds constructed	-	-	1	-	-
Programme: Industrial Development and Investment							
Objective: To promote cottage industries development in the county							
Industrial Development and Investment	Cottage industries supported	No. of cottage industries supported	1	2	12	12	12
	Business innovations supported	No. of business innovations supported	10	3	3	5	5
	Investment forums held	No. of investment forums held	-	1	1	1	1
	Sisal decorticators purchased	No. of sisal decorticators purchased	-	-	4	-	-
Programme: Tourism Development and Promotion							
Objective: To increase earnings through enhanced tourism activities in the county							
Tourism Development and Promotion	Tourist circuits held	No. of tourist circuits held	3	1	1	1	1
	Tourism sites developed	No. of tourism sites with infrastructural development	1	-	1	-	-
	Tourism activities held	No. of tourism activities held	2	2	2	2	2
	Tourism stakeholder engaged	No. of tourism stakeholders engaged	54	25	30	35	40
Programme: Culture, Art and Music promotion							
Objective: To increase earnings from Art and Creative Industries and Culture in the county							
Culture, Art and Music promotion	Traditional knowledge and cultural expressions of the Akamba documented and digitized	No. of traditional Knowledge and Cultural expressions of the Akamba documented and digitized	0	1	2	0	2
	Cultural heritage and arts promotion events held(cultural events, Research on Kamba traditional dress, music festivals)	No. of cultural heritage and arts promotion events held	0	7	7	7	7
	Artists promoted and supported in the cultural and creative industries	No. of artists promoted and supported in the cultural and creative industries	10	185	190	200	210
	Trainings on intellectual property rights done	No. of trainings on intellectual property rights	0	9	9	15	20
	Cultural sites developed	No. of cultural sites developed	-	-	2	-	-

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.

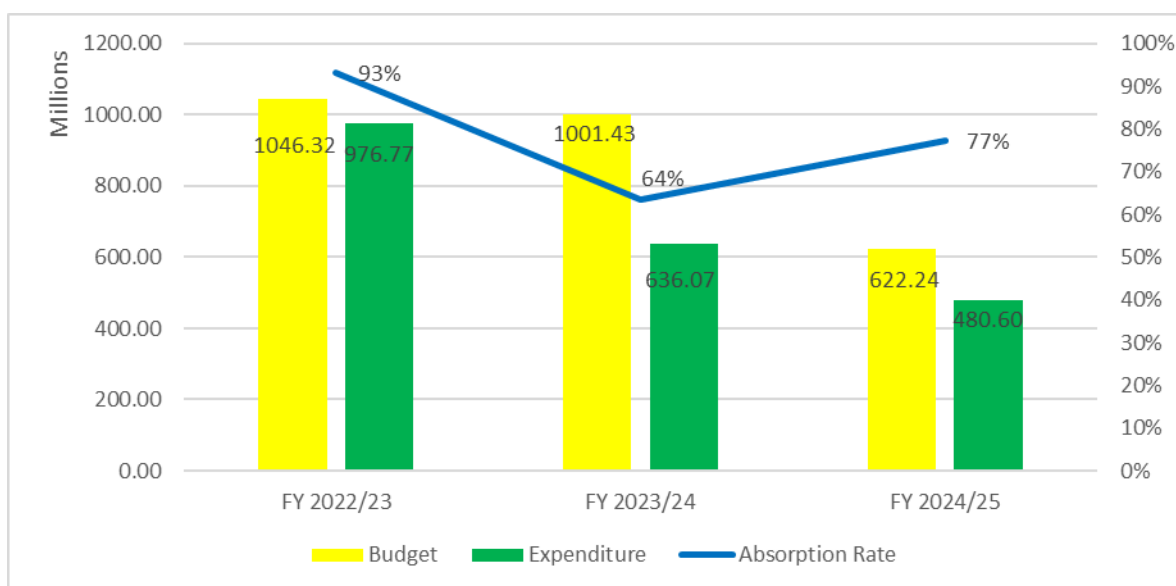
10.2 Summary of Expenditure by Programmes, FY 2025/26 -2028/29 (Kshs)

Programme/ Sub Programme	FY 2025/26	FY 2026/27	Projected Estimates	
	Revised Budget (2) Estimates	Budget Estimates	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	561,887,189	404,761,994	425,000,094	446,250,098
Total Expenditure of P.1	561,887,189	404,761,994	425,000,094	446,250,098
Programme 2: Land, Crop development & productivity				
SP2. 1 Land, Crop development & productivity	44,664,144	32,300,000	33,915,000	35,610,750
Total Expenditure of P.2	44,664,144	32,300,000	33,915,000	35,610,750
P3; Agribusiness and information management				
SP3. 1 Agribusiness and information management	12,518,308	5,400,000	5,670,000	5,953,500
Total Expenditure of P.3	12,518,308	5,400,000	5,670,000	5,953,500
Programme 4: Livestock Production, Management and Development				
SP4. 1 Livestock Production, Management and Development	30,497,971	22,444,275	23,566,489	24,744,813
Total Expenditure of P.4	30,497,971	22,444,275	23,566,489	24,744,813
Programme 5: Cooperative Development				
SP5. 1 Cooperative Development	13,780,511	7,884,472	8,278,696	8,692,630
Total Expenditure of P.5	13,780,511	7,884,472	8,278,696	8,692,630
Total Expenditure of Vote	663,348,123	472,790,741	496,430,278	521,251,792

10.3 Performance Overview and Background for Programme(s) Funding

Department Expenditure Trends, 2022/23-2024/25

The sector's allocation has declined from KShs. 1,046,317,668 in FY 2022/23 to KShs. 622,244,704 in FY 2024/25. The revised budget for FY 2024/25 stood at KShs. 622,244,704, with KShs. 358,867,098 (58 percent) earmarked for development expenditure and KShs. 63,377,606 (42 percent) for recurrent expenditure. Notably, FY 2023/24 recorded the lowest absorption rate at 63 percent, largely due to delays in the disbursement of donor funds.



Expenditure trends sector of Agriculture and Rural Development

Non-Financial Performance

During the period under review, the Government accelerated efforts to enhance food and nutrition security, improving livelihoods and agricultural productivity through strategic interventions. The department made significant achievements within the following programs.

a) Land, Crop development & productivity

The County significantly scaled up agricultural support initiatives to improve productivity, food security and farmer resilience. This was achieved through the following interventions: 146,000 farmers accessed extension services aimed at improving farming practices to increase yield. 36.782 Metric Tons (MT) of certified seeds, comprising 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. A total of 26,600 coffee seedlings were distributed to members of four cooperative societies, namely Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings) and Masokani (1,105 seedlings).

In addition, the Agricultural Mechanization Services (AMS) supported farmers by undertaking land preparation on 106 acres and facilitating fodder harvesting that yielded 16,527 bales, generating revenue amounting to KShs. 529,701. To further enhance water access and irrigation capacity, AMS also excavated 76 farm ponds, directly benefiting an equal number of 76 households.

The delineation of the Areas of Low Pest Preference (ALPP) was undertaken in collaboration with KEPHIS, covering core areas, buffer zones, risk factors and farmer registration in 8 wards. A data collection kit (ODK) with the requisite questionnaire was developed and deployed across eight wards, leading to the successful mapping of 10,220 farmers.

b) Agribusiness, information management and Market Access

The county made notable progress in value addition to improve post-harvest management and market access by operationalizing one aggregation/pack house center and three cold rooms, marking a major milestone in strengthening post-harvest handling and market access. In partnership with five exporters, 483,446 MT of mangoes were exported to international

markets in Oman, Dubai, Qatar, and the UK, enabling Makueni farmers to access global markets.

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, having received 60,961 bags (50 Kg) in the 2024/25 seasons.

c) Livestock Resources Management and Development

In the livestock sub-sector, the department strengthened animal health and productivity through extensive vaccination and breeding programs. A total of 110,808 cattle and 72,503 goats and sheep were vaccinated, exceeding quarterly targets, while 2,237 artificial inseminations were conducted across 11 wards to enhance dairy productivity through genetic improvement. Veterinary Services achieved a major milestone by administering 231,164 vaccinations against CCPP. Further, 28,808 poultry were vaccinated, and 2,678 dogs received rabies vaccines, reaching a total of 33,874 farmers and significantly improving animal health and livestock production. A total of 415 breeding Galla goats were distributed in Thange, Mtito Andei, Kikumbulyu North, Kikumbulyu South and Nguumo wards, benefitting over 1,200 farmers. In pasture development 1,368 ha of fodder was established by the county and partners including; FAO, Twende and FloCCA yielding over 370,000 bales and 4,000 tons of silage.

d) Cooperative Development and Management

The cooperative unit recorded 30 new cooperative societies through accelerated community mobilization and engagement. This led to a 20 percent increase in members' savings, doubling the initial target of 10 percent. There are also efforts to enhance transparency, governance, and economic empowerment through collective action. To foster transparency and accountability, the department conducted 45 audits and supervised 48 annual general meetings.

e) Agricultural Training Center (Kwa Kathoka)

During the period under review, the ATC centre served as a hub for disseminating modern agricultural practices, hosting demonstrations and facilitating knowledge transfer to farmers. The Centre trained 259 farmers and 84 youth for TVET certification, conducted demonstrations on drip irrigation, horticulture, and tree seedling propagation (12,242 seedlings), hatched 80,000 fingerlings, supported a dairy unit, and hosted a field day attended by 234 participants, promoting practical skills and modern farming techniques.

f) Nation Value Chain Value Development Program

During the period under review, the county through NAVCDP program supported five value chains (Diary, Poultry, Tomatoes, Apiculture and Mango). Over 198,516 farmers were profiled, with 89,094 linked to e-voucher input support. The program mobilized 5,052 Common Interest and Vulnerable and Marginalized Groups (CIGs/VMGs), of which 1,044 were federated into Farmer Producer Organizations (FPOs).

The cooperative unit recorded 30 new cooperative societies through NAVCDP reflecting accelerated community mobilization and engagement. This marked 20% increase in members' savings doubling the initial target of 10%. These efforts have enhanced transparency, governance, and economic empowerment through collective action.

All 30 SACCOs successfully conducted their first Annual General Meetings (AGMs) and underwent comprehensive training in leadership, management, and financial literacy to

strengthen their organizational capacity. As part of the support initiatives, 15 SACCOs each received an inclusion grant of KShs. 1,000,000, amounting to a total of KShs. 15,000,000 hence enhancing accountability and boosting income.

Mobilization efforts targeting Community Interest Groups (CIGs), Vulnerable and Marginalized Groups (VMGs), and individual members have led to a significant increase in SACCO membership, with a total of 17,015 members joining so far. Ongoing education on savings and investment in shares has also been provided to SACCOs, CIGs, and their members, resulting in a cumulative member contribution of KShs. 21,884,986.

Under the Participatory Integrated Community Development (PICD) process, implementation was successfully carried out across all 30 wards. As a result, 30 Community Development Plans (CDPs) and 30 Micro-Catchment Action Plans were developed, guiding local development priorities. To support these plans, 30 Community-Driven Development Committees (CDDCs), 30 Social Accountability and Integrity Committees (SAICs), and 30 Land Management Committees (LMCs) were established.

Through the PICD process, a total of 38,410 community members were engaged comprising 13,444 men, 24,966 women, and 215 persons with disabilities (PWDs). Each of the 30 CDDCs formalized their partnership with the County Government by signing Memorandums of Understanding (MoUs), reinforcing their role in local development.

All 90 established community institutions were strengthened through capacity-building sessions focusing on their roles and responsibilities. This included targeted training, backstopping, and regular follow-ups during activity implementation to ensure effectiveness.

In irrigation development, two pilot sites covering over 2,200 hectares were mapped for Farmer-Led Irrigation Development (FLID), and 60 farm ponds were geo-tagged. The Agripreneur model involved 141 active youth and women. Additionally, over 1,400 soil samples were analyzed to inform sustainable land use and productivity improvement.

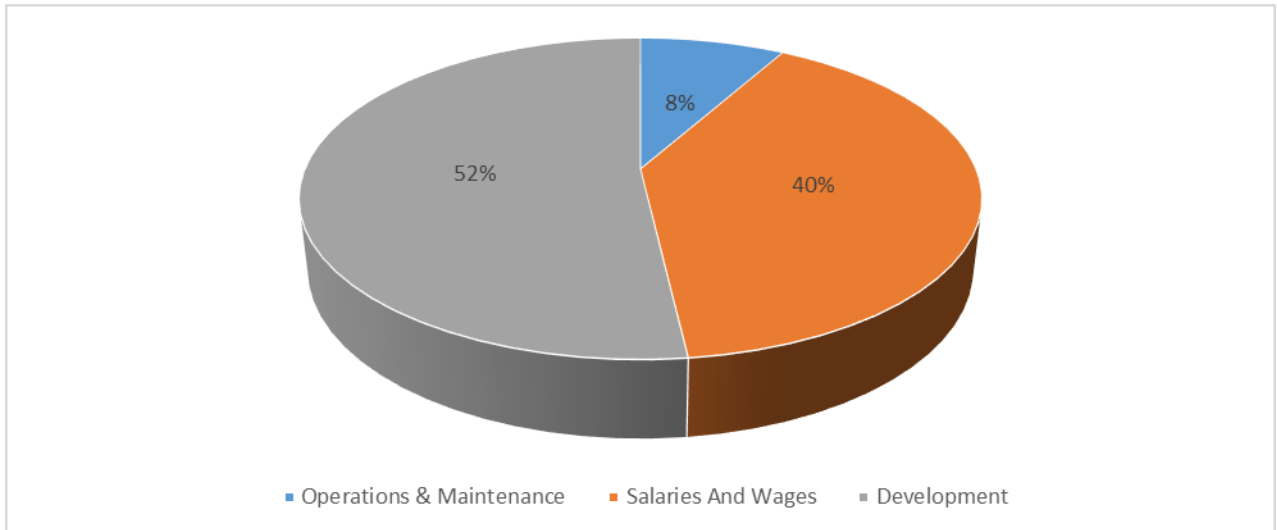
g) The 2025 Makueni Agricultural and Trade Fair

The 2025 Makueni Agricultural and Trade Fair successfully provided a dynamic platform for advancing climate-smart agriculture, agribusiness innovation, and sector coordination. The trade fair served as a key avenue for showcasing county priorities, attracting private sector interest, and catalyzing knowledge exchange across value chains. A total of 7,485 participants attended the trade fair including; Exhibitors from private companies, government institutions, and cooperatives, farmers from across the 30 wards in Makueni County, youth, women groups, and persons with disabilities, development partners including AGRA, Green life, CGA, and Univision SACCO and National and County Government officials.

FY 2025/26 Third Quarter Performance

Financial Performance

The Department received a total budget allocation of Kshs. 714,271,597.29 for the fiscal year 2025/26. By the end of the third quarter, it had utilized Kshs. 393,770,445, reflecting an absorption rate of 55 percent. Development expenditure accounted for the largest share, totaling Kshs. 204,171,014 representing 52 percent of total spending. Operations and maintenance recorded Kshs. 32,228,309 representing eight percent, while salaries amounted to Kshs. 157,371,122 which is 40 percent. The figure below illustrates the departmental expenditures by economic classification.



Source: County treasury 2026

Non-Financial Performances

The department distributed 31,506 MT of assorted certified seeds to 15,753 farmers across the county, distributed 6,251 kilograms of sunflower seeds to 694 farmers to Edible Oil Crops farming, excavated 7 farm pods, distributed 15,000 seedlings to 3 wards, trained 10,221 farmers on integrated pest management system, hosted the 2025 Makueni Agricultural and Trade Fair at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating. 28 trainees (cohort 2) sat for their written and practical exams. The department vaccinated 21,066 dogs under the Rabies Control Programme (2025–2028), delivered 2,805 Artificial Insemination (AI) services, vaccinated, 3396 birds against NCD and Fowl pox, and reached 12,500 farmers through direct extension support across apiculture, dairy, goat, sheep, and poultry value chains. Additionally, 8,567 beef and 26,461 goat/sheep carcasses were inspected, generating revenue amounting to KShs 6,155,690. Makueni Agricultural Training Centre conducted the 1st Graduation Ceremony with 72 graduates along dairy, poultry and horticulture value chains.

10.4 Programme Objectives/Overall Outcome

11 Programme	12 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

10.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 -2028/29 (Kshs)

Expenditure Classification	FY 2025/26	FY 2026/27	Projected Estimates	
	Budget (2) Estimates	Budget Estimates	FY 2027/28	FY 2028/29
Current Expenditure	284,873,698	277,696,466	291,581,289	306,160,354
Compensation to Employees	235,736,058	232,121,994	243,728,094	255,914,498
Use of goods and services	45,537,640	42,874,472	45,018,196	47,269,105

Current Transfers Govt. Agencies				
Other Recurrent	3,600,000	2,700,000	2,835,000	2,976,750
Capital Expenditure	378,474,425	195,094,275	204,848,989	215,091,438
Acquisition of Non-Financial Assets				
Other Development	378,474,425	195,094,275	204,848,989	215,091,438
Total Expenditure of Vote	663,348,123	472,790,741	496,430,278	521,251,792

10.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 -2028/29 (Kshs)

Expenditure Classification	FY 2025/26	FY 2025/26	FY 2026/27	Projected Estimates	
Programme 1: General administration & planning					
Current Expenditure	247,321,684	266,069,458	264,261,994	277,475,094	291,348,848
Compensation to Employees	235,736,058	235,736,058	232,121,994	243,728,094	255,914,498
Use of goods and services	8,322,587	26,733,400	29,440,000	30,912,000	32,457,600
Other Recurrent	3,263,039	3,600,000	2,700,000	2,835,000	2,976,750
Capital Expenditure	231,250,000	295,817,731	140,500,000	147,525,000	154,901,250
Acquisition of Non-Financial Assets					
Other Development	231,250,000	295,817,731	140,500,000	147,525,000	154,901,250
Total Expenditure	478,571,684	561,887,189	404,761,994	425,000,094	446,250,098
Sub-Programme 1.1: General administration & planning					
Current Expenditure	247,321,684	266,069,458	264,261,994	277,475,094	291,348,848
Compensation to Employees	235,736,058	235,736,058.00	232,121,994	243,728,094	255,914,498
Use of goods and services	8,322,587	26,733,400.00	29,440,000	30,912,000	32,457,600
Other Recurrent	3,263,039	3,600,000.00	2,700,000	2,835,000	2,976,750
Capital Expenditure	231,250,000	295,817,731	140,500,000	147,525,000	154,901,250
Acquisition of Non-Financial Assets				-	-
Other Development	231,250,000	295,817,731.27	140,500,000	147,525,000	154,901,250
Total Expenditure	478,571,684	561,887,189	404,761,994	425,000,094	446,250,098
Programme 2: Land, Crop development & productivity					
Current Expenditure	2,921,740	2,821,740	800,000	840,000	882,000
Compensation to Employees	-	-	-	-	-
Use of goods and services	2,921,740	2,821,740	800,000	840,000	882,000
Other Recurrent	-	-	-	-	-
Capital Expenditure	48,810,839	41,842,404	31,500,000	33,075,000	34,728,750
Acquisition of Non-Financial Assets					
Other Development	48,810,839	41,842,404	31,500,000	33,075,000	34,728,750
Total Expenditure	51,732,579	44,664,144	32,300,000	33,915,000	35,610,750
Sub-Programme 2.1: Land, Crop development & productivity					
Current Expenditure	2,921,740	2,821,740	800,000	840,000	882,000
Compensation to Employees				-	-
Use of goods and services	2,921,740	2,821,740.00	800,000	840,000	882,000
Other Recurrent	-	-	-	-	-
Capital Expenditure	48,810,839	41,842,404	31,500,000	33,075,000	34,728,750
Acquisition of Non-Financial Assets				-	-
Other Development	48,810,839	41,842,404.35	31,500,000	33,075,000	34,728,750
Total Expenditure	51,732,579	44,664,144	32,300,000	33,915,000	35,610,750
P3; Agribusiness and information management					
Current Expenditure	4,280,000	4,280,000	4,200,000	4,410,000	4,630,500
Compensation to Employees	-	-	-	-	-
Use of goods and services	4,280,000	4,280,000	4,200,000	4,410,000	4,630,500
Other Recurrent	-	-	-	-	-

Expenditure Classification	FY 2025/26	FY 2025/26	FY 2026/27	Projected Estimates	
Capital Expenditure	13,918,919	8,238,308	1,200,000	1,260,000	1,323,000
Acquisition of Non-Financial Assets					
Other Development	13,918,919	8,238,308	1,200,000	1,260,000	1,323,000
Total Expenditure	18,198,919	12,518,308	5,400,000	5,670,000	5,953,500
Sub-Programme 3.1: Agribusiness and information management					
Current Expenditure	4,280,000	4,280,000	4,200,000	4,410,000	4,630,500
Compensation to Employees		-		-	-
Use of goods and services	4,280,000	4,280,000	4,200,000	4,410,000	4,630,500
Other Recurrent	-	-	-	-	-
Capital Expenditure	13,918,919	8,238,308	1,200,000	1,260,000	1,323,000
Acquisition of Non-Financial Assets				-	-
Other Development	13,918,919	8,238,308.05	1,200,000	1,260,000	1,323,000
Total Expenditure	18,198,919	12,518,308	5,400,000	5,670,000	5,953,500
Programme 4: Livestock Production, Management and Development					
Current Expenditure	11,612,500	8,612,500	5,850,000	6,142,500	6,449,625
Compensation to Employees	-	-	-	-	-
Use of goods and services	11,612,500	8,612,500	5,850,000	6,142,500	6,449,625
Other Recurrent	-	-	-	-	-
Capital Expenditure	40,350,000	21,885,471	16,594,275	17,423,989	18,295,188
Acquisition of Non-Financial Assets					
Other Development	40,350,000	21,885,471	16,594,275	17,423,989	18,295,188
Total Expenditure	51,962,500	30,497,971	22,444,275	23,566,489	24,744,813
Sub-Programme 4.1: Livestock Production, Management and Development					
Current Expenditure	11,612,500	8,612,500	5,850,000	6,142,500	6,449,625
Compensation to Employees		-		-	-
Use of goods and services	11,612,500	8,612,500.00	5,850,000	6,142,500	6,449,625
Other Recurrent	-	-	-	-	-
Capital Expenditure	40,350,000	21,885,471	16,594,275	17,423,989	18,295,188
Acquisition of Non-Financial Assets				-	-
Other Development	40,350,000	21,885,471	16,594,275	17,423,989	18,295,188
Total Expenditure	51,962,500	30,497,971	22,444,275	23,566,489	24,744,813
Programme 5: Cooperative Development					
Current Expenditure	3,090,000	3,090,000	2,584,472	2,713,696	2,849,380
Compensation to Employees	-	-	-	-	-
Use of goods and services	3,090,000	3,090,000	2,584,472	2,713,696	2,849,380
Other Recurrent	-	-	-	-	-
Capital Expenditure	10,200,000	10,690,511	5,300,000	5,565,000	5,843,250
Acquisition of Non-Financial Assets					
Other Development	10,200,000	10,690,511	5,300,000	5,565,000	5,843,250
Total Expenditure	13,290,000	13,780,511	7,884,472	8,278,696	8,692,630
Sub-Programme 5.1: Cooperative Development					
Current Expenditure	3,090,000	3,090,000	2,584,472	2,713,696	2,849,380
Compensation to Employees	-	-		-	-
Use of goods and services	3,090,000	3,090,000.00	2,584,472	2,713,696	2,849,380
Other Recurrent	-	-	-	-	-
Capital Expenditure	10,200,000	10,690,511	5,300,000	5,565,000	5,843,250
Acquisition of Non-Financial Assets				-	-
Other Development	10,200,000	10,690,511.00	5,300,000	5,565,000	5,843,250
Total Expenditure	13,290,000	13,780,511	7,884,472	8,278,696	8,692,630

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

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
1	Member - County Executive Committee	8	6,008,067	6,308,470	6,623,894
2	County Chief Officer	S	4,744,613	4,981,844	5,230,936
3	County Chief Officer	S	4,744,613	4,981,844	5,230,936
4	Director of Administration	R	3,697,487	3,882,361	4,076,479
5	Director of Administration	R	3,493,899	3,668,594	3,852,024
6	Director of Administration	R	3,854,036	4,046,737	4,249,074
7	Director of Administration	R	3,697,487	3,882,361	4,076,479
8	Senior Assistant Director - Livestock Production	Q	2,752,940	2,890,587	3,035,116
9	Senior Assistant Director - Livestock Production	Q	2,752,940	2,890,587	3,035,116
10	Senior Assistant Director - Veterinary Services	Q	2,812,065	2,952,668	3,100,301
11	Senior Assistant Director - Agriculture	Q	2,752,940	2,890,587	3,035,116
12	Senior Assistant Director - Agriculture	Q	2,752,940	2,890,587	3,035,116
13	Senior Assistant Director - Agriculture	Q	2,706,194	2,841,503	2,983,578
14	Assistant Director - Veterinary Services	P	2,652,157	2,784,765	2,924,004
15	Assistant Director - Agriculture	P	2,593,033	2,722,684	2,858,819
16	Assistant Director - Agriculture	P	2,593,033	2,722,684	2,858,819
17	Assistant Director - Agriculture	P	2,593,033	2,722,684	2,858,819
18	Assistant Director - Agriculture	P	2,593,033	2,722,684	2,858,819
19	Assistant Director - Agriculture	P	2,593,033	2,722,684	2,858,819
20	Assistant Director - Education	P	2,593,033	2,722,684	2,858,819
21	Assistant Director Administration	P	2,593,033	2,722,684	2,858,819
22	Senior Principal Finance Officer	P	2,593,033	2,722,684	2,858,819
23	Assistant Director - Trade	P	2,593,033	2,722,684	2,858,819
24	Principal Assistant Animal Health Office	N	1,917,951	2,013,848	2,114,541
25	Principal Livestock Production Officer	N	1,870,651	1,964,184	2,062,393
26	Principal Livestock Production Officer	N	1,870,651	1,964,184	2,062,393
27	Principal Livestock Production Officer	N	1,870,651	1,964,184	2,062,393
28	Principal Livestock Production Officer	N	1,870,651	1,964,184	2,062,393
29	Principal Assistant Co-operative Officer	N	1,870,651	1,964,184	2,062,393
30	Principal Co-operative Officer	N	1,870,651	1,964,184	2,062,393
31	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
32	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
33	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
34	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
35	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
36	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
37	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
38	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
39	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
40	Principal Agricultural Officer	N	1,870,651	1,964,184	2,062,393
41	Senior Superintending Engineer, Mechanical	N	2,081,296	2,185,361	2,294,629
42	Senior Superintending Engineer, Mechanical	N	1,952,086	2,049,690	2,152,175
43	Chief Veterinary Officer	N	2,011,211	2,111,771	2,217,360
44	Chief Veterinary Officer	N	1,929,776	2,026,265	2,127,578
45	Chief Veterinary Officer	N	1,929,776	2,026,265	2,127,578
46	Chief Veterinary Officer	N	1,929,776	2,026,265	2,127,578
47	Chief Veterinary Officer	N	1,929,776	2,026,265	2,127,578
48	Chief Assistant Office Administrator	M	1,452,285	1,524,899	1,601,144
49	Chief Livestock Production Officer	M	1,452,285	1,524,899	1,601,144
50	Chief Co-operative Officer	M	1,452,285	1,524,899	1,601,144
51	Chief Agricultural Officer	M	1,452,285	1,524,899	1,601,144
52	Chief Assistant Agricultural Officer	M	1,452,285	1,524,899	1,601,144
53	Chief Agricultural Officer	M	1,452,285	1,524,899	1,601,144
54	Superintending Engineer-Agriculture	M	1,452,285	1,524,899	1,601,144
55	Chief Assistant Office Administrator	M	1,452,285	1,524,899	1,601,144
56	Chief Agricultural Officer	M	1,452,285	1,524,899	1,601,144
57	Chief Agricultural Officer	M	1,452,285	1,524,899	1,601,144
58	Chief Fisheries Officer	M	1,452,285	1,524,899	1,601,144

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
59	Senior Administrative Officer	M	1,452,285	1,524,899	1,601,144
60	Senior Veterinary Officer	M	1,511,410	1,586,980	1,666,329
61	Superintending Engineer, Electrical	M	1,452,285	1,524,899	1,601,144
62	Senior Assistant Animal Health Officer	L	1,404,569	1,474,798	1,548,537
63	Senior Assistant Livestock Production Office	L	1,359,043	1,426,995	1,498,345
64	Senior Livestock Production Officer	L	1,359,043	1,426,995	1,498,345
65	Senior Assistant Livestock Production Office	L	1,359,043	1,426,995	1,498,345
66	Senior Co-operative Auditor	L	1,359,043	1,426,995	1,498,345
67	Senior Assistant Leather Development Office	L	1,404,569	1,474,798	1,548,537
68	Senior Assistant Leather Development Office	L	1,404,569	1,474,798	1,548,537
69	Senior Assistant Agricultural Officer	L	1,359,043	1,426,995	1,498,345
70	Senior Assistant Agricultural Officer	L	1,359,043	1,426,995	1,498,345
71	Senior Assistant Agricultural Officer	L	1,359,043	1,426,995	1,498,345
72	Senior Assistant Agricultural Officer	L	1,359,043	1,426,995	1,498,345
73	Senior Assistant Agricultural Officer	L	1,359,043	1,426,995	1,498,345
74	Senior Agricultural Officer	L	1,359,043	1,426,995	1,498,345
75	*Veterinary Officer	L	1,418,168	1,489,076	1,563,530
76	*Veterinary Officer	L	1,418,168	1,489,076	1,563,530
77	Chief Animal Health Assistant	K	1,165,408	1,223,679	1,284,863
78	Assistant Livestock Prod Officer[1]	K	1,119,882	1,175,876	1,234,670
79	Chief Animal Health Assistant	K	1,165,408	1,223,679	1,284,863
80	Chief Animal Health Assistant	K	1,165,408	1,223,679	1,284,863
81	HRM Assistant[1]	K	1,119,882	1,175,876	1,234,670
82	HRM Assistant[1]	K	1,119,882	1,175,876	1,234,670
83	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
84	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
85	Chief Animal Health Assistant	K	1,165,408	1,223,679	1,284,863
86	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
87	Assistant Agricultural Officer[1]	K	1,119,882	1,175,876	1,234,670
88	Assistant Agricultural Officer[1]	K	1,119,882	1,175,876	1,234,670
89	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
90	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
91	Chief Agricultural Assistant	K	1,119,882	1,175,876	1,234,670
92	Agricultural Officer	K	1,119,882	1,175,876	1,234,670
93	Assistant Fisheries Officer[1]	K	1,119,882	1,175,876	1,234,670
94	Assistant Fisheries Officer[1]	K	1,119,882	1,175,876	1,234,670
95	Trade Development Officer[1]	K	1,119,882	1,175,876	1,234,670
96	Livestock Production Officer	K	1,119,882	1,175,876	1,234,670
97	Agricultural Officer	K	1,119,882	1,175,876	1,234,670
98	Agricultural Officer	K	1,119,882	1,175,876	1,234,670
99	Fisheries Officer	K	1,119,882	1,175,876	1,234,670
100	Chief Clerical Officer - General Office Service	J	869,880	913,374	959,043
101	Chief Clerical Officer - General Office Service	J	869,880	913,374	959,043
102	Supply Chain Management Officer[2]	J	869,880	913,374	959,043
103	Accountant[2]	J	869,880	913,374	959,043
104	Supply Chain Management Assistant[2]	J	869,880	913,374	959,043
105	Assistant Engineer, Mechanical	J	869,880	913,374	959,043
106	Senior Agricultural Assistant	J	869,880	913,374	959,043
107	Assistant Fisheries Officer [2]	J	869,880	913,374	959,043
108	Assistant Engineer, Mechanical	J	869,880	913,374	959,043
109	Water Bailiff [2]	J	869,880	913,374	959,043
110	Senior Inspector Agriculture	J	869,880	913,374	959,043
111	Senior Clerical Officer - General Office Se	H	702,070	737,174	774,032
112	Charge hand II Building	H	702,070	737,174	774,032
113	Senior Clerical Officer - General Office Se	H	702,070	737,174	774,032
114	Chief Driver	H	717,678	753,562	791,240
115	Assistant Office Administrator [3]	H	702,070	737,174	774,032
116	Chief Driver	H	717,678	753,562	791,240
117	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
118	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
119	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
120	Chief Driver	H	717,678	753,562	791,240
121	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
122	Chief Driver	H	835,928	877,725	921,611
123	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
124	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
125	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
126	Senior Boiler Attendant	H	702,070	737,174	774,032
127	*Animal Health Assistants[1]	H	747,596	784,976	824,225
128	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
129	*Animal Health Assistants[1]	H	747,596	784,976	824,225
130	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
131	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
132	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
133	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
134	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
135	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
136	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
137	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
138	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
139	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
140	Assistant Livestock Production Officer [3]	H	702,070	737,174	774,032
141	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
142	Assistant Agricultural Officer [3]	H	702,070	737,174	774,032
143	Senior Driver	G	638,088	669,992	703,492
144	Cleaning Supervisor[1]	G	638,088	669,992	703,492
145	Clerical Officer[1] - General Office Service	G	638,088	669,992	703,492
146	Senior Driver	G	638,088	669,992	703,492
147	Cleaning Supervisor[1]	G	638,088	669,992	703,492
148	Supply Chain Management Assistant[4]	G	638,088	669,992	703,492
149	Cleaning Supervisor[1]	G	638,088	669,992	703,492
150	Senior Driver	G	638,088	669,992	703,492
151	Printing Assistant	G	638,088	669,992	703,492
152	Senior Driver	G	638,088	669,992	703,492
153	Cleaning Supervisor[1]	G	638,088	669,992	703,492
154	Office Administrative Assistant [3]	G	638,088	669,992	703,492
155	Animal Health Assistants[2]	G	683,614	717,794	753,684
156	Animal Health Assistants[2]	G	683,614	717,794	753,684
157	Animal Health Assistants[2]	G	683,614	717,794	753,684
158	Animal Health Assistants[2]	G	683,614	717,794	753,684
159	Animal Health Assistants[2]	G	683,614	717,794	753,684
160	Animal Health Assistants[2]	G	683,614	717,794	753,684
161	Animal Health Assistants[2]	G	683,614	717,794	753,684
162	Animal Health Assistants[2]	G	683,614	717,794	753,684
163	Senior Driver	G	638,088	669,992	703,492
164	Animal Health Assistants[2]	G	683,614	717,794	753,684
165	Animal Health Assistants[2]	G	683,614	717,794	753,684
166	Animal Health Assistants[2]	G	683,614	717,794	753,684
167	Animal Health Assistants[2]	G	683,614	717,794	753,684
168	Animal Health Assistants[2]	G	683,614	717,794	753,684
169	Animal Health Assistants[2]	G	683,614	717,794	753,684
170	Animal Health Assistants[2]	G	683,614	717,794	753,684
171	Animal Health Assistants[2]	G	683,614	717,794	753,684
172	Animal Health Assistants[2]	G	683,614	717,794	753,684
173	Animal Health Assistants[2]	G	683,614	717,794	753,684
174	Animal Health Assistants[2]	G	683,614	717,794	753,684
175	Animal Health Assistants[2]	G	683,614	717,794	753,684
176	Animal Health Assistants[2]	G	683,614	717,794	753,684
177	Clerical Officer[2] - General Office Service	F	507,100	532,455	559,077
178	Cleaning Supervisor[2a]	F	507,100	532,455	559,077

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
179	Plant Operator[1]	F	507,100	532,455	559,077
180	Driver[1]	F	507,100	532,455	559,077
181	Clerical Officer[2]	F	411,738	432,325	453,941
182	Support Staff Supervisor	E	472,452	496,075	520,879
183	Driver[2]	E	472,452	496,075	520,879
184	Driver [2]	E	472,452	496,075	520,879
185	Cook[3]	E	524,168	550,376	577,895
186	Plant Operator [2]	E	472,452	496,075	520,879
187	Senior Support Staff	D	441,120	463,176	486,335
188	Senior Support Staff	D	441,120	463,176	486,335
189	Senior Support Staff	D	441,120	463,176	486,335
190	Senior Support Staff	D	441,120	463,176	486,335
191	Senior Support Staff	D	492,416	517,037	542,888
192	Driver [3]	D	371,399	389,969	409,468
193	Driver [3]	D	371,399	389,969	409,468
194	Driver [3]	D	331,060	347,613	364,994
195	Driver [3]	D	331,060	347,613	364,994
196	Senior Support Staff	D	441,120	463,176	486,335
197	Senior Support Staff	D	331,060	347,613	364,994
198	Senior Support Staff	D	441,120	463,176	486,335
199	Support Staff[1]	C	396,177	415,986	436,785
	Total		250,425,811	262,947,102	276,094,457

10.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Programme Name	Key output	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: General Administration & Planning							
Objective: Efficient and effective support services for delivery of department's programmes							
General Administration & Planning	Extension officers employed to support key value chains in specific wards	No. of extension officers employed to support key value chains in specific wards	-	10	15	15	15
	Farmers accessing extension services	Number of farmers accessing the extension services		170,520	170,520	170,520	170,520
Programme: Land, Crop development & productivity							
Objective: Increased crop productivity and outputs for food security and improved house hold incomes							
Land, Crop development & productivity	Certified seeds supplied to farmers	The quantity of certified seeds supplied (MT)	-	30	8	10	15
		No. of farmers benefited from the supplied certified seeds	-	13,000	4,000	5,000	7,500
	Farmers supported with manure	No. of farmers supplied with manure	-	-	500	600	700
	Fertilizer depots established/enhanced	No. of fertilizer depots established/enhanced	-	-	3	3	3
	Mango farmers supported in production and market access	No. of Mango farmers supplied with fruit fly baits	1,268	-	382	400	500
		No. of mango farmers supported to access markets	-	-	1,000	2,000	3,000
	Farm ponds rehabilitated	No. of farm ponds rehabilitated	-	-	20	20	20
	Farmers adopting D.A technologies	No. of farmers adopting D.A technologies	85,034	96,800	106,400	116,100	125,800
Farmers trained on integrated pest	No. of farmers trained on integrated pest	45,102	96,800	106,400	116,100	125,800	

Programme Name	Key output	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	management in crop	management in crop					
	Of farmers trained in climate smart agriculture technologies	No. of farmers trained in climate smart agriculture technologies	35,404	48,400	53,200	58,050	62,900
	Farmers accessing automated agricultural extension services	No. of farmers accessing automated agricultural extension services	33,591	96,800	106,400	116,100	125,800
	Makueni ASK show rehabilitated/upgraded	Makueni ASK show rehabilitated/upgraded	-	-	1	-	-
	Kaikeu Grain milling plant completed	Completion rate of Kasikeu grain milling plant	-	-	100%	-	-
Programme: Agribusiness and Information Management							
Objective: Increased market access and product development (Agribusiness, value addition and market development)							
Agribusiness and information management	Agripreneurs trained	No. of agripreneurs trained	-	-	500	500	500
	Aggregation centres/cold rooms constructed	No. of Aggregation centres/cold rooms constructed	-	-	2	2	2
Programme: Livestock Resources Management and Development							
Objective: Increased livestock production for Socio-Economic development and industrialization							
Livestock Production, Management and Development	Farmers supported with Artificial Insemination services	No. artificial inseminations done	4,012	-	5,500	6,000	6,500
	Farmers supported with dairy cows	No. of farmers supported with dairy cows	-	-	30	50	60
	Stockyards constructed/rehabilitated	No. of stockyards constructed/rehabilitated	-	-	3	3	3
	Cattle dips renovated/rehabilitated	No. of cattle dips renovated/rehabilitated	-	-	2	2	2
	Dogs vaccinated against rabies	No. of dogs vaccinated against rabies	6,297	6,500	6,500	7,000	7,000
	Animals vaccinated cattle, goat and sheep	No. of animals vaccinated cattle, goat and sheep	-	120,000	60,000	70,000	80,000
	Slaughter houses inspected	No. of slaughter houses inspected	64	81	81	81	81
	Carcasses inspected – beef	Number of carcasses inspected – beef	-	26,000	26,000	26,000	26,000
	Carcasses inspected - goats/sheep	Number of carcasses inspected - goats/sheep	-	90,000	90,000	90,000	90,000
Programme:: Cooperative Development and Management							
Objective: Improved governance, management of cooperative societies							
Cooperative development	Cooperative societies supported and strengthened through provision of financial, technical, and market access interventions Active	No. of farmers SACCOs receiving financial and technical support	15	15	15	15	15
		No. of active cooperative	70	70	200	200	200
		% compliance with the statutory requirements	48	60	65	70	75
		Annual turnover for cooperative societies (Kshs Millions)	-	300	300	470	520
		Total Share Capital in the cooperative (KShs Millions)	91.599	193	193	196	200
		No. of cooperatives accessing the operationalized	-	40	50	60	70

Programme Name	Key output	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
		Cooperative Development funds					
		No. of audited cooperatives	48	70	100	100	100

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.

In the period under review, the sector accomplished key milestones to increase water access, water harvesting, storage, and last-mile water connectivity to households and public institutions through; construction of 10 small dams, each with an average capacity of 5,000 M³, rehabilitation of 23 earth dams, construction of 5 sand dams, drilling and equipping of 21 boreholes, resulting to increased volumes of water harvested. To reduce the distance to water sources and minimize the time taken to access water sources, 400 Km of pipeline extension was done, and water was distributed to 214 markets and 103 public institutions from 28 water projects. These efforts benefitted a total of 42,618 households hence, reduced the distance to the water source from 4 Kms to 3.5Kms.

Under water governance, the sector achieved significant milestones aimed at enhancing water service delivery and ensuring compliance with regulatory standards. These included the development of the County Water and Sanitation Strategy and Investment Plan (CWSS&IP), alongside the drafting of the Makueni County Water Bill, 2024. Institutional governance was strengthened through successful recruitment of a Board of Directors for WOWASCO. Additionally, the sector vetted and issued registration certificates to 92 water service providers, supervised and managed committee elections for 67 rural water supplies and conflicts affecting 46 rural water supplies were effectively resolved contributing to improved community ownership and service delivery. As part of its capacity-building initiatives, the sector trained 30 project sustainability committees on integrity management, aiming to strengthen transparency and accountability in water service delivery. In addition, a comprehensive inventory of all water supplies was successfully developed.

In an effort to reduce non-revenue water and promote greater transparency and accountability in the sector, six water projects were successfully automated. To cut down on the cost of water production, the sector upgraded 20 projects by converting their pumping systems to solar power resulting in a 30 percent reduction in energy expenses.

Significant progress was made by the water companies in aligning their tariff structures with regulatory requirements. KIMAWASCO’s water tariff review was successfully finalized, approved, and gazetted, enabling the utility to implement the revised tariffs. WOWASCO and MBONWASCO submitted their water tariff application, which are at advanced stage of review by WASREB, reflecting steady progress toward regulatory compliance and enhanced financial sustainability across all three companies.

Expenditure Trends, FY 2022/23 to 2024/25

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.

The expenditure for FY 2024/25 was KShs. 456,778,344, against a budget of KShs. 620,887,017 resulting in a 74 percent absorption rate. Figure 5 shows the sector budget, expenditure and absorption rates over the last three years.

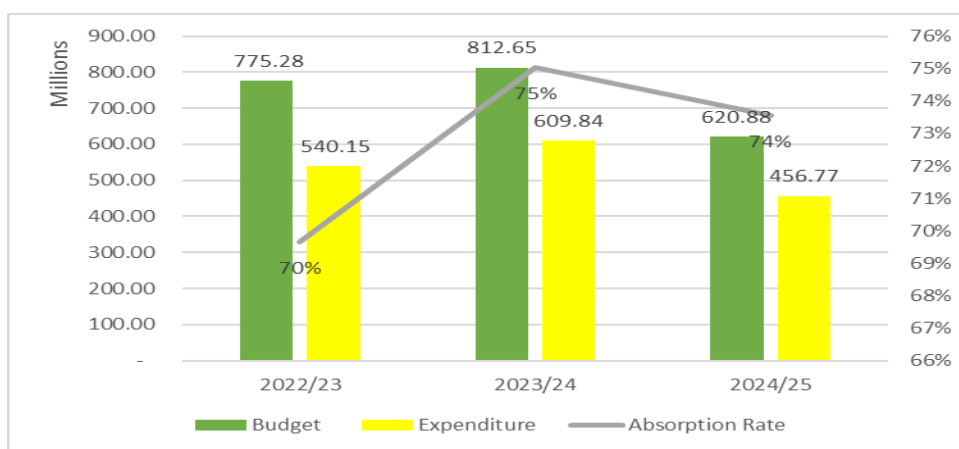


Figure 4, Water Sector, FY 2022/23- FY 2024/25 Expenditure performance

Source: County Treasury, 2026

FY 2025/26 Third Quarter Performance

During the third quarter of 2025/26, the County Government enhanced access to water services and reduced distances to water sources through the construction of one earth dam with two additional dams under construction, extended a total of 124 kilometres of water pipelines, four new boreholes drilled, six existing boreholes equipped, four boreholes rehabilitated and one sump tank constructed. As a result, 650 rural households were reached through the additional distributed water sources. Under urban and rural water governance, 80 community water schemes/project sustainability management committees were capacity built for effective water management and sustainability.

Planned Priority Objectives for the FY 2025/26

The County will implement an integrated programme of water supply development, rehabilitation, and distribution to enhance access, reliability, and sustainability of water services across all wards. This will involve expansion of bulk water sources, improvement of storage infrastructure, and extension of distribution networks to underserved areas to ensure efficient last-mile connectivity. Investments will focus on the development of new water sources through drilling, equipping, and rehabilitation of boreholes, alongside improvements in water abstraction, storage, and conveyance infrastructure. Surface water sources will be strengthened through dam construction, desilting, protection works, and integration into distribution systems to support both domestic and productive use. Storage infrastructure will

be expanded through construction and rehabilitation of tanks, sumps, and reservoirs to improve supply reliability and buffer capacity across the County.

Existing water supply systems will be modernized through rehabilitation of pipelines, replacement of ageing infrastructure, and upgrading of operational mechanisms to improve performance and reduce losses. The programme will prioritize the adoption of energy-efficient solutions, including solar-powered pumping, to reduce dependence on conventional energy sources and lower operational costs. Backup power systems, metering, automation, and water project security installations will further enhance the reliability and integrity of water supply systems. Climate resilience will be embedded across all investments through promotion of rainwater harvesting, sand dam construction, micro-storage solutions, and protection of water catchments. The County will also boost irrigated agriculture by rehabilitating irrigation schemes, supporting water harvesting, and promoting micro-irrigation at the household level to enhance food security and improve livelihoods.

To ensure the long-term sustainability of water investments, the County will strengthen institutional frameworks governing water service delivery at all levels. Water service providers such as MBONIWASCO and KIBMAWASCO , will be supported to improve operational performance, ensure regulatory compliance, and extend services to underserved communities. The capacity of Water User Associations and community-based management structures will be built to enable effective governance, user fee collection, and maintenance coordination. Maintenance systems will be institutionalized through routine servicing of infrastructure, operation of County machinery, blended financing through strategic partnerships will be pursued to leverage additional resources and maximize investment reach, while planning and technical capacity will be reinforced through feasibility studies, designs, and environmental assessments to ensure future investments are evidence-based and sustainable.

11.3 Programmes and their Objectives

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.

11.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs.)

Programme/ Sub Programme	Revised Budget (II) Estimates FY 2025/26	Budget Estimates FY2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	275,932,306	430,435,506	451,957,281	474,555,145
Total Expenditure of P.1	275,932,306	430,435,506	451,957,281	474,555,145
Programme 2: Water infrastructure Development				
SP 2.1 Water harvesting and storage	95,442,294	55,400,000	58,170,000	61,078,500
SP 2.2.Piped water supply infrastructure	304,400,104	173,413,123	182,083,779	191,187,968
SP2.3 Ground water development	97,219,668	81,868,421	85,961,842	90,259,934
Total Expenditure of P.2	497,062,066	310,681,544	326,215,621	342,526,402
Programme 3: Water infrastructure Development				
SP 3.1 Sand Authority	-	-	-	-
Total Expenditure of Vote	772,994,371	741,117,050	778,172,902	817,081,547

11.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget (1I) Estimates	FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Current Expenditure	114,129,673	137,558,052	144,435,955	151,657,752
Compensation to Employees	86,109,521	94,918,052	99,663,955	104,647,152
Use of goods and services	24,620,151	35,190,000	36,949,500	38,796,975
Current Transfers Govt. Agencies				
Other Recurrent	3,400,000	7,450,000	7,822,500	8,213,625
Capital Expenditure	658,864,699	603,558,998	633,736,948	665,423,795
Acquisition of Non-Financial Assets				
Other Development	658,864,699	603,558,998	633,736,948	665,423,795
Total Expenditure of Vote	772,994,371	741,117,050	778,172,902	817,081,547

11.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget (1) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26		FY 2026/27	FY 2027/28
Programme 1: General administration & planning				
Current Expenditure	101,529,673	124,308,052	130,523,455	137,049,627
Compensation to Employees	86,109,521	94,918,052	99,663,955	104,647,152
Use of goods and services	14,370,151	24,340,000	25,557,000	26,834,850
Other Recurrent	1,050,000	5,050,000	5,302,500	5,567,625
Capital Expenditure	174,402,633	306,127,454	321,433,826	337,505,518
Acquisition of Non-Financial Assets				
Other Development	174,402,633	306,127,454	321,433,826	337,505,518
Total Expenditure	275,932,306	430,435,506	451,957,281	474,555,145
Sub-Programme 1.1: General administration & planning				
Current Expenditure	101,529,673	124,308,052	130,523,455	137,049,627
Compensation to Employees	86,109,521	94,918,052	99,663,955	104,647,152
Use of goods and services	14,370,151	24,340,000	25,557,000	26,834,850
Other Recurrent	1,050,000	5,050,000	5,302,500	5,567,625
Capital Expenditure	174,402,633	306,127,454	321,433,826	337,505,518
Acquisition of Non-Financial Assets				
Other Development	174,402,633	306,127,454	321,433,826	337,505,518
Total Expenditure	275,932,306	430,435,506	451,957,281	474,555,145
Programme 2: Water infrastructure Development				
Current Expenditure	12,600,000	13,250,000	13,912,500	14,608,125
Compensation to Employees				
Use of goods and services	10,250,000	10,850,000	11,392,500	11,962,125
Other Recurrent	2,350,000	2,400,000	2,520,000	2,646,000
Capital Expenditure	484,462,066	297,431,544	312,303,121	327,918,277
Acquisition of Non-Financial Assets				
Other Development	484,462,066	297,431,544	312,303,121	327,918,277
Total Expenditure	497,062,066	310,681,544	326,215,621	342,526,402
Sub-Programme 2.1: Water harvesting and storage				
Current Expenditure	4,680,000	6,050,000	6,352,500	6,670,125
Compensation to Employees				
Use of goods and services	3,630,000	4,850,000	5,092,500	5,347,125
Other Recurrent	1,050,000	1,200,000	1,260,000	1,323,000
Capital Expenditure	90,762,294	49,350,000	51,817,500	54,408,375
Acquisition of Non-Financial Assets				
Other Development	90,762,294	49,350,000	51,817,500	54,408,375
Total Expenditure	95,442,294	55,400,000	58,170,000	61,078,500
Sub-Programme 2.2: Piped water supply infrastructure				
Current Expenditure	3,670,000	3,450,000	3,622,500	3,803,625
Compensation to Employees				

Expenditure Classification	FY 2025/26 Revised Budget (1) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	3,320,000	3,250,000	3,412,500	3,583,125
Other Recurrent	350,000	200,000	210,000	220,500
Capital Expenditure	300,730,104	169,963,123	178,461,279	187,384,343
Acquisition of Non-Financial Assets				
Other Development	300,730,104	169,963,123	178,461,279	187,384,343
Total Expenditure	304,400,104	173,413,123	182,083,779	191,187,968
Sub-Programme 2.3: Ground water development				
Current Expenditure	4,250,000	3,750,000	3,937,500	4,134,375
Compensation to Employees				
Use of goods and services	3,300,000	2,750,000	2,887,500	3,031,875
Other Recurrent	950,000	1,000,000	1,050,000	1,102,500
Capital Expenditure	92,969,668	78,118,421	82,024,342	86,125,559
Acquisition of Non-Financial Assets			-	-
Other Development	92,969,668	78,118,421	82,024,342	86,125,559
Total Expenditure	97,219,668	81,868,421	85,961,842	90,259,934

11.7 Details of Staff Establishment by Organization Structure

STAFF DETAILS		EXPENDITURE ESTIMATES				
POSITION TITLE	JOB GROUP	IN POSITION	2025/26	2026/27	2027/28	2028/29
Artisans [3]	E	2	893,438	984,831	1,034,073	1,085,777
Assistant Director Administration	P	1	2,586,342	2,850,910	2,993,456	3,143,128
Chargehand II Building	H	1	636,917	702,070	737,174	774,032
Chief Assistant Office Administrator	M	1	1,317,511	1,452,285	1,524,899	1,601,144
Chief Plant Operator	H	1	651,077	717,678	753,562	791,240
Chief Superintendent Water	M	1	1,317,511	1,452,285	1,524,899	1,601,144
Chief Superintendent Water Engineering	M	1	1,317,511	1,452,285	1,524,899	1,601,144
Chief Superintending Engineer, Water	P	1	2,586,342	2,850,910	2,993,456	3,143,128
Clerical Officer[2]	F	3	1,366,799	1,506,615	1,581,946	1,661,043
y Chief Officer	S	2	8,608,612	9,489,226	9,963,687	10,461,871
Director of Administration	R	1	3,496,376	3,854,036	4,046,737	4,249,074
Drilling Assistant[1]	G	4	1,567,303	1,727,630	1,814,011	1,904,712
Driver	D	1	749,817	826,519	867,845	911,237
Driver [2]	E	5	2,143,041	2,362,262	2,480,376	2,604,394
Driver [3]	D	3	1,100,705	1,213,301	1,273,966	1,337,664
Driver[2]	B	1	618,034	681,255	715,318	751,084
Engineer [2], Electrical	K	1	1,015,955	1,119,882	1,175,876	1,234,670
Engineer [2], Water	K	10	10,159,555	11,198,821	11,758,762	12,346,700
Forester [2]	J	1	789,154	869,880	913,374	959,043
Forester[2]	J	1	1,152,342	1,270,220	1,333,731	1,400,417
Inspector Ground Water	H	13	8,513,650	9,384,550	9,853,777	10,346,466
Plant Operator [2]	E	4	1,714,433	1,889,810	1,984,300	2,083,516
Principal Public Communications Officer	N	1	1,770,930	1,952,086	2,049,690	2,152,175
Principal Superintendent Water Engineering	N	1	1,697,052	1,870,651	1,964,184	2,062,393
Senior Driver	G	3	1,779,096	1,961,088	2,059,143	2,162,100
Senior Forester	L	1	1,232,922	1,359,043	1,426,995	1,498,345
Senior Inspector Ground Water	J	7	5,524,080	6,089,162	6,393,620	6,713,301
Senior Inspector Water Engineering	L	1	789,154	869,880	913,374	959,043
Senior Laboratory Technologist	L	1	1,810,603	1,995,817	2,095,608	2,200,389
Senior Land Survey Assistant	L	1	1,232,922	1,359,043	1,426,995	1,498,345
Senior Market Attendant	B	1	618,034	681,255	715,318	751,084
Senior Plant Operator	G	1	593,032	653,696	686,381	720,700

STAFF DETAILS		EXPENDITURE ESTIMATES				
POSITION TITLE	JOB GROUP	IN POSITION	2025/26	2026/27	2027/28	2028/29
Senior Superintendent Water	L	2	2,465,844	2,718,086	2,853,990	2,996,690
Senior Support Staff	D	1	400,184	441,120	463,176	486,335
Senior Water Bailiff Assistant	H	1	636,917	702,070	737,174	774,032
Senior Water Meter Reader	H	1	636,917	702,070	737,174	774,032
Senior Water Supply Operator	H	5	3,184,585	3,510,350	3,685,868	3,870,161
Water Bailiff [2]	J	7	5,524,080	6,089,162	6,393,620	6,713,301
Water Bailiff [3]	H	3	1,910,751	2,106,210	2,211,521	2,322,097
		97	86,109,524	86,109,524	99,663,955	104,647,152

11.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Sub Program	Key Output	Key Performance Indicator	Baseline 2024/25	Targets			
				2025/26	2026/27	2027/28	2028/29
Programme: Integrated Water Harvesting, Storage, Treatment and distribution							
Objective: To increase access to improved water sources from 44.2% to 70% and reduce the average distance to improved water sources from 5km to 2km							
Water harvesting and storage	small dams of 50,000M ³ & < 500,000M ³ constructed/ desilted/ expanded/ rehabilitated	No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilted/ expanded/ rehabilitated	10	2	7	7	7
	Sand dams/ weirs constructed/rehabilitated	No. of sand dams/weirs constructed/rehabilitated	5	8	4	4	4
	Sump tanks constructed/rehabilitated	No. of sump tanks constructed/rehabilitated	-	-	6	6	6
	Wheel-loader machine purchased for dam rehabilitation/construction	No. of wheel-loader machines purchases	-	-	1	-	1
Ground Water development	Boreholes Drilled /rehabilitated/ Equipped	No. of Boreholes Drilled /rehabilitated/ Equipped	21	22	32	32	32
Piped water supply infrastructure	Water pipelines constructed with water points	Km. of water pipelines constructed with water points	400	350	280.5	300	300
	Water tanks purchased and supplied to enhance water harvesting	No. of water tanks purchased and supplied to enhance water harvesting	-	-	12	20	30
	Urban households with access to piped water	No. of urban households with access to piped water	11,000	11,300	11,600	11,900	12,200
	New rural HH accessing water in community water Points /water kiosks constructed	No. of New rural HH accessing water in community water Points /water kiosks constructed.	14,000	15,000	16,000	17,000	18,000
	New urban centres/Markets connected with reliable piped water	No. of new urban centres/Markets connected with reliable piped water	214	15	20	25	30

	New public institutions connected with piped water (schools, health centres)	No. of new public institutions connected with piped water (schools, health centres)	103	10	20	20	20
	Water projects connected with solar	No. of water projects connected with solar	16	2	11	12	15
Urban and Rural Water Governance	Water Service Providers meeting over 70% compliance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	120	130	130	130	130

12.0 DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, PUBLIC WORKS, HOUSING AND ENERGY.

12.1 Department's 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

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).

Expenditure Trends, FY 2022/23 to 2024/25

In FY 2024/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 550,450,968 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,327, 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.

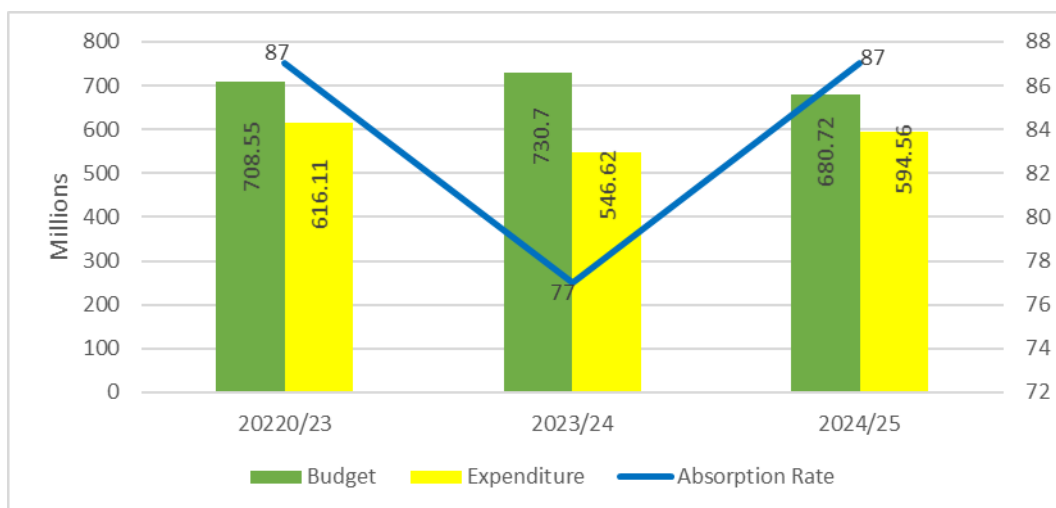


Figure 5: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 first Nine Months Performance

By end of third quarter FY 2025/26, the sector realized the following outputs; opened 121 Kms of new road, maintained 1297.5 kms of road, cabro paved 1,100 square meters of road, constructed 9 drifts and installed 14 street lights and 15 floodlights

Planned priority objectives and outputs for the 2026/27

In FY 2026/27, the department will implement the following interventions; open 150 kms of roads, maintain 500Kms of road, cabro pave 2,000 cubic meters of roads, construct 8 drifts, install 60 streetlights and 15 floodlights and connect 800 households to electricity in collaboration with REREC.

12.3 Programme 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

12.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	105,000,136	105,513,201	110,250,142	115,762,649
Total Expenditure of P.1	105,000,136	105,513,201	110,250,142	115,762,649
Programme 2: Road transport				

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
SP2. 1 Road transport	495,409,946	338,975,000	520,180,443	546,189,465
Total Expenditure of P.2	495,409,946	338,975,000	520,180,443	546,189,465
P3; Infrastructure development				
SP3. 1 Infrastructure development	2,945,000	2,150,000	3,092,250	3,246,863
Total Expenditure of P.3	2,945,000	2,150,000	3,092,250	3,246,863
Programme 4: Energy Infrastructure & development				
SP4. 1 Energy Infrastructure & development	102,732,949	66,360,000	107,869,596	113,263,076
Total Expenditure of P.4	102,732,949	66,360,000	107,869,596	113,263,076
Total Expenditure of Vote	706,088,030	512,998,201	741,392,431	778,462,053

12.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	155,697,513	151,976,144	163,482,389	171,656,508
Compensation to Employees	86,855,701	80,831,144	91,198,486	95,758,410
Use of goods and services	35,375,000	34,675,000	37,143,750	39,000,938
Current Transfers Govt. Agencies				
Other Recurrent	33,466,812	36,470,000	35,140,153	36,897,160
Capital Expenditure	550,390,517	361,022,057	577,910,042	606,805,544
Acquisition of Non-Financial Assets				
Other Development	550,390,517	361,022,057	577,910,042	606,805,544
Total Expenditure of Vote	706,088,030	512,998,201	741,392,431	778,462,053

12.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs)

Programme 1: General administration & planning				
Current Expenditure	103,012,513	97,726,144	108,163,139	113,571,296
Compensation to Employees	86,855,701	80,831,144	91,198,486	95,758,410
Use of goods and services	10,290,000	9,675,000	10,804,500	11,344,725
Other Recurrent	5,866,812	7,220,000	6,160,153	6,468,160
Capital Expenditure	1,987,623	7,787,057	2,087,004	2,191,354
Acquisition of Non-Financial Assets				
Other Development	1,987,623	7,787,057	2,087,004	2,191,354
Total Expenditure	105,000,136	105,513,201	110,250,142	115,762,649
Sub-Programme 1.1: General administration & planning				
Current Expenditure	103,012,513	97,726,144	108,163,139	113,571,296
Compensation to Employees	86,855,701	80,831,144	91,198,486	95,758,410
Use of goods and services	10,290,000	9,675,000	10,804,500	11,344,725
Other Recurrent	5,866,812	7,220,000	6,160,153	6,468,160
Capital Expenditure	1,987,623	7,787,057	2,087,004	2,191,354
Acquisition of Non-Financial Assets			-	
Other Development	1,987,623	7,787,057	2,087,004	2,191,354
Total Expenditure	105,000,136	105,513,201	110,250,142	115,762,649
Programme 2: Road transport				
Current Expenditure	27,945,000	28,800,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-
Use of goods and services	2,395,000	2,150,000	2,514,750	2,640,488
Other Recurrent	25,550,000	26,650,000	26,827,500	28,168,875
Capital Expenditure	467,464,946	310,175,000	490,838,193	515,380,102

Acquisition of Non-Financial Assets				
Other Development	467,464,946	310,175,000	490,838,193	515,380,102
Total Expenditure	495,409,946	338,975,000	520,180,443	546,189,465
Sub-Programme 2.1: Road transport				
Current Expenditure	27,945,000	28,800,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-
Use of goods and services	2,395,000	2,150,000	2,514,750	2,640,488
Other Recurrent	25,550,000	26,650,000	26,827,500	28,168,875
Capital Expenditure	467,464,946	310,175,000	490,838,193	515,380,102
Acquisition of Non-Financial Assets				
Other Development	467,464,946	310,175,000	490,838,193	515,380,102
Total Expenditure	495,409,946	338,975,000	520,180,443	546,189,465
P3; Infrastructure development				
Current Expenditure	1,945,000	2,150,000	2,042,250	2,144,363
Compensation to Employees	-	-	-	-
Use of goods and services	1,295,000	1,250,000	1,359,750	1,427,738
Other Recurrent	650,000	900,000	682,500	716,625
Capital Expenditure	1,000,000	-	1,050,000	1,102,500
Acquisition of Non-Financial Assets				
Other Development	1,000,000	-	1,050,000	1,102,500
Total Expenditure	2,945,000	2,150,000	3,092,250	3,246,863
Sub-Programme 3.1: Infrastructure development				
Current Expenditure	1,945,000	2,150,000	2,042,250	2,144,363
Compensation to Employees	-	-	-	-
Use of goods and services	1,295,000	1,250,000	1,359,750	1,427,738
Other Recurrent	650,000	900,000	682,500	716,625
Capital Expenditure	1,000,000	-	1,050,000	1,102,500
Acquisition of Non-Financial Assets				
Other Development	1,000,000	-	1,050,000	1,102,500
Total Expenditure	2,945,000	2,150,000	3,092,250	3,246,863
Programme 4:Energy Infrastructure & development				
Current Expenditure	22,795,000	23,300,000	23,934,750	25,131,488
Compensation to Employees	-	-	-	-
Use of goods and services	21,395,000	21,600,000	22,464,750	23,587,988
Other Recurrent	1,400,000	1,700,000	1,470,000	1,543,500
Capital Expenditure	79,937,949	43,060,000	83,934,846	88,131,588
Acquisition of Non-Financial Assets				
Other Development	79,937,949	43,060,000	83,934,846	88,131,588
Total Expenditure	102,732,949	66,360,000	107,869,596	113,263,076
Sub-Programme 4.1: Energy Infrastructure & development				
Current Expenditure	22,795,000	23,300,000	23,934,750	25,131,488
Compensation to Employees	-	-	-	-
Use of goods and services	21,395,000	21,600,000	22,464,750	23,587,988
Other Recurrent	1,400,000	1,700,000	1,470,000	1,543,500
Capital Expenditure	79,937,949	43,060,000	83,934,846	88,131,588
Acquisition of Non-Financial Assets				
Other Development	79,937,949	43,060,000	83,934,846	88,131,588
Total Expenditure	102,732,949	66,360,000	107,869,596	113,263,076

12.7 Details of Staff Establishment by Organizational Structure

No.	Staff Details		Staff Establishment in FY 2026/2	Expenditure Estimates			
	Position/ Title	Job Group	In Position	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
1	Architectural Assistant[3]	H	1	768,871	693,410	728,080	764,484
2	Artisans [3]	E	2	1,078,537	972,683	1,021,317	1,072,383
3	Assistant Office Administrator [3]	H	1	768,871	693,410	728,080	764,484
4	Charge Hand II	H	1	768,871	693,410	728,080	764,484
5	Chargehand II Building	H	1	768,871	693,410	728,080	764,484
6	Chief Superintending Engineer, Structural	P	1	3,122,172	2,815,742	2,956,529	3,104,356
7	Cleaning Supervisor[1]	G	1	698,801	630,216	661,727	694,814
8	Clerical Officer[2]	F	2	1,272,901	1,147,971	1,205,370	1,265,638
9	Clerical Officer[2] - General Office Serv	F	1	555,350	500,844	525,886	552,181
10	County Chief Officer	S	1	5,196,058	4,686,085	4,920,389	5,166,409
11	Director of Administration	R	1	3,826,341	3,450,800	3,623,340	3,804,507
12	Driver [2]	E	9	4,656,653	4,199,620	4,409,601	4,630,081
13	Driver [3]	D	4	1,114,954	1,005,525	1,055,802	1,108,592
14	Driver[1]	F	3	1,925,051	1,736,115	1,822,920	1,914,066
15	Driver[2]	B	1	746,076	672,851	706,494	741,819
16	Driver[3]	A	1	697,848	629,357	660,825	693,866
17	Engineer [2], Electrical	K	2	2,452,876	2,712,135	2,322,742	2,438,879
18	Engineer [2], Mechanical	K	4	4,905,751	4,924,270	4,645,484	4,877,758
19	Engineer[1], Mechanical	L	2	2,976,709	2,684,556	2,818,784	2,959,724
20	Engineer[1], Roads	L	5	7,441,773	6,711,391	7,046,961	7,399,309
21	Engineer[1], Structural	L	2	2,976,709	2,684,556	2,818,784	2,959,724
22	Inspector (Building)	H	2	1,537,743	1,386,819	1,456,160	1,528,968
23	Laboratory Technologist[1]	K	2	3,847,602	3,969,974	3,643,473	3,825,646
24	Member - County Executive Committee	8	1	6,579,729	5,933,954	6,230,651	6,542,184
25	Plant Operator [2]	E	3	1,552,218	1,399,873	1,469,867	1,543,360
26	Plant Operator[1]	F	4	2,485,271	2,741,351	2,353,418	2,471,089
27	Principal Driver[2]	J	1	952,649	859,150	902,107	947,213
28	Revenue Clerk[2]	E	1	990,051	892,881	937,526	984,402
29	Senior Quantity Surveyor Assistant	L	6	8,930,127	8,553,669	8,456,353	8,879,171
30	Senior Architectural Assistant	L	2	2,976,709	2,684,556	2,818,784	2,959,724
31	Senior Driver	G	4	2,829,391	2,551,697	2,679,282	2,813,246
32	Senior Inspector (Building)	J	1	952,649	859,150	902,107	947,213
33	Senior Superintending Engineer, Mechanical	N	1	2,048,642	1,847,575	1,939,954	2,036,952
34	Superintendent (Building)	K	2	2,452,876	2,712,135	2,322,742	2,438,879

No.	Staff Details		Staff Establishment in FY 2026/2	Expenditure Estimates			
	Position/ Title	Job Group	In Position	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Totals			86,855,701	80,831,141	82,247,699	86,360,089

12.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Sub Programme	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2024/25	Targets 2025/26	Target2026/27	Target 2027/28	Target 2028/29
Programme: General Administration and Planning							
Objective: To develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport							
General Administration	Development and operationalization of policies	No of policies approved	1	1	1	1	
Programme: Road Transport							
Objective: To develop and manage an effective, efficient, and secure road network & interconnection with other counties.							
Road transport	Roads management	KM of roads opened	50	100	150	100	100
		Km of roads maintained	300	950	500	400	400
		No. of km graveled	150	170	150	200	200
		square meters of roads cabropaved	2000	2000	2000	2000	2000
	Maintenance of residential and non-residential building completed	Proportion of buildings maintained	100%	100%	100%	100%	100%
	construction of drifts	No of Drifts constructed	10	7	8	11	2
Programme: Energy Infrastructure & development							
Objective: To increase access to Electricity							
Energy Promotion and Development	Installation of street lights	No. of streetlights installed	60	60	60	70	70
	Streetlights maintained	No. of streetlights maintained	2000	2000	2060	2130	2130
	Installation of high mast flood lights	No. high mast floodlights installed	10	13	15	15	15
	Households connected with electricity	No. of HHs and public amenities connected to electricity.	650	700	800	900	900

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

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

The Department of Lands, Urban Planning and Development, Environment and Climate Change in plays a strategic role in supporting sustainable economic growth, environmental conservation, and improved livelihoods. It contributes to key development priorities such as urban infrastructure development, resource mobilization, and sustainable land management.

The department implements its mandate through five core programmes. Programme 1 focuses on general administration and planning, ensuring efficient coordination, policy implementation, and service delivery. Programme 2 on land survey and mapping supports secure land tenure through systematic surveying, mapping, and registration, which is critical for investment and dispute resolution. Programme 3 on urban planning facilitates structured urban growth, improved infrastructure, and enhanced accessibility in line with the county's goal of developing resilient and well-planned urban centres.

Programme 4 on mining mapping and development seeks to identify and sustainably exploit mineral resources to support local economic development and revenue generation. Programme 5 on environment management and protection is aligned with the County Environmental Action Plan, which recognizes natural resources as central to livelihoods and economic stability, emphasizing sustainable management and climate resilience.

Despite progress, the department faces challenges including resource constraints, rapid urbanization, and environmental degradation. Therefore, continued funding is essential to enhance land administration systems, expand urban planning, strengthen environmental conservation, and improve service delivery.

Expenditure Trends, FY 2022/23 to 2024/25

In FY 2024/25, 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 3 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

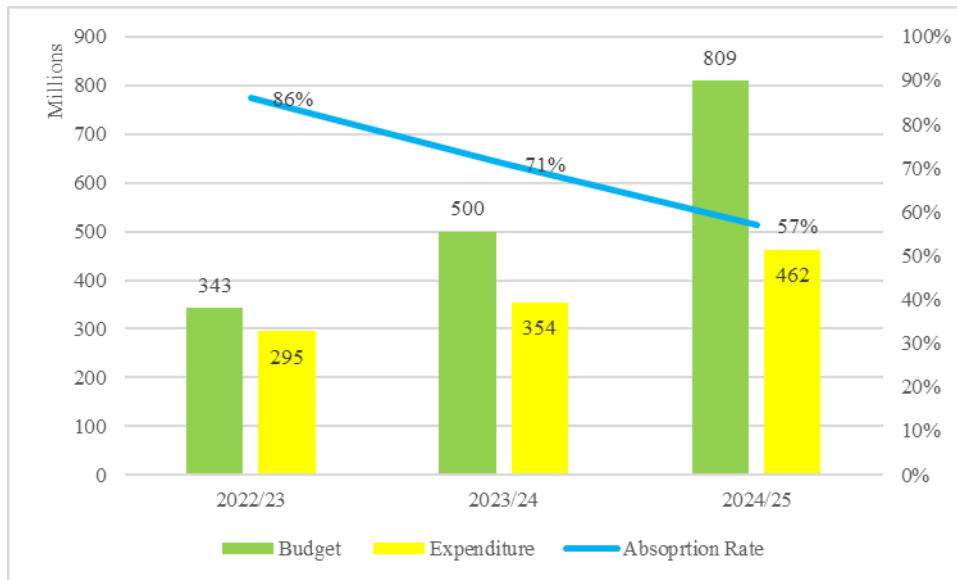


Figure 6: Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 Quarter Three Performance

During the third quarter of FY 2025/26, the department recorded significant achievements in strengthening land administration, physical planning, and service delivery across the county. Surveys were initiated in Tawa and Matiliku markets to enhance land tenure security, support orderly development, and reduce land-related disputes. Implementation of approved market plans commenced in Mtito Andei, Kambu, and Kikima markets through road reserve marking, issuance of statutory notices, and the ongoing opening of roads and footpaths aimed at improving accessibility, promoting organized development, and enhancing the functionality of the market centres.

The department further developed the Kiunduani Local Physical and Land Use Plan to guide sustainable land utilization and support planned growth within the area. In addition, survey activities were undertaken in Wote, Ivingoni, and Matiliku in preparation for land titling, laying the foundation for improved land ownership security and effective land administration.

The Environment, Natural Resources and Climate Change recorded steady progress during the reporting period, with notable achievements in community-level climate action, environmental restoration, and ongoing programme implementation.

Key achievements include the successful completion of the Climate Change Initiative, which involved the distribution of start-up kits to strengthen household and community resilience. Additional gains were realized through desilting of Londokwe Dam, improving water storage capacity and ecosystem functionality, as well as tree planting activities carried out in Nzai/Kilili/Kalamba ward aimed at promoting afforestation and climate change mitigation.

Under the FY 2024/25 CCRI programme, implementation is progressing well across five projects. One project, Wautu Kyangaati, has been fully completed and is now operational. The remaining four projects are at advanced stages, with approximately 90% completion. These

include Londokwe Dam, Kikuu Kawala Water and Livelihood Integrated Project, Thange Water and Livelihood Improvement Project, and the Londokwe Earth Dam, all of which are ongoing and nearing completion. FY 2025/26 CCRI grant, preparatory milestones have been completed, including environmental and social screening and finalization of project designs. However, actual implementation has not commenced due to non-disbursement of funds from the National Treasury, pending release of financing to trigger project rollout.

Planned priority objectives and outputs for the 2026/27 Budget

The department’s priorities for FY 2026/27 will be anchored on promoting security of land tenure, strengthening urban planning, and enhancing sustainable development across the county. Over the medium term, the department will prioritize initiatives aimed at securing land ownership through surveying, mapping, and titling of public land. This will include land verification and validation processes to resolve ownership disputes, as well as surveying of market centres supported by approved physical land use and development plans to ensure orderly growth.

The department will focus on enhancing the Makueni Ardhi System by integrating it with the Land Information Management System (LIMS) and the Electronic Development Application Management System (EDAMs). This integration is expected to improve efficiency, transparency, and accessibility of land services while boosting land-based revenue collection.

Further, the preparation and implementation of local physical and land use development plans will be prioritized to guide optimal land utilization and sustainable urban expansion. These efforts are expected to result in improved land tenure security, increased access to land services, enhanced revenue performance, and well-planned urban centres that support economic growth and improved livelihoods.

Within the environment and natural resources sub-sector, priority will also be given to the implementation of key environmental projects aimed at strengthening climate resilience, watershed protection, and ecosystem restoration. These include ongoing and planned interventions under the Kenya Watershed Services Improvement Project (KEWASIP) and other climate and environmental programmes targeting sustainable natural resource management and improved community resilience.

Additionally, the Climate Resilient Climate Investments (CCRI) projects are anticipated to be fully implemented within the planning period, focusing on climate adaptation infrastructure, water resource management, and livelihood support interventions across targeted sites in the county.

13.3 Programmes and their Objectives

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.

Programme Name	Objective
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

13.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	70,323,833	53,374,451	56,043,174	58,845,332
Total Expenditure of P.1	70,323,833	53,374,451	56,043,174	58,845,332
Programme 2 : Land Survey & Mapping				
SP2. 1 : Land Survey & Mapping	16,389,192	20,349,080	21,366,534	22,434,861
Total Expenditure of P.2	16,389,192	20,349,080	21,366,534	22,434,861
Programme 3; Urban planning				
SP3. 1 Urban planning	57,966,443	40,000,000	42,000,000	44,100,000
Total Expenditure of P.3	57,966,443	40,000,000	42,000,000	44,100,000
Programme 4: Mining mapping & development				
SP4. 1 Mining mapping & development	1,049,714	1,049,868	1,102,361	1,157,479
Total Expenditure of P.4	1,049,714	1,049,868	1,102,361	1,157,479
P5: Environment Management and Protection				
SP5.1 Environment Management and Protection	547,606,114	409,689,610	430,174,091	451,682,795
Total Expenditure of P.5	547,606,114	409,689,610	430,174,091	451,682,795
Total Expenditure of Vote	693,335,295	524,463,009	550,686,159	578,220,467
Total Expenditure of Vote	693,335,295	524,463,009	550,686,159	578,220,467

13.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	87,696,924	72,516,717	76,142,553	79,949,680
Compensation to Employees	60,863,833	46,726,451	49,062,774	51,515,912
Use of goods and services	21,723,091	20,340,255	21,357,268	22,425,131
Current Transfers Govt. Agencies				
Other Recurrent	5,110,000	5,450,011	5,722,512	6,008,637
Capital Expenditure	605,638,371	451,946,292	474,543,606	498,270,786
Acquisition of Non-Financial Assets				
Other Development	605,638,371	451,946,292	474,543,606	498,270,786
Total Expenditure of Vote	693,335,295	524,463,009	550,686,159	578,220,467

13.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
Current Expenditure	70,323,833	53,374,451	56,043,174	58,845,332
Compensation to Employees	60,863,833	46,726,451	49,062,774	51,515,912
Use of goods and services	7,510,000	4,850,000	5,092,500	5,347,125

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Other Recurrent	1,950,000	1,798,000	1,887,900	1,982,295
Capital Expenditure	-	-	-	
Acquisition of Non-Financial Assets				
Other Development	-	-	-	
Total Expenditure	70,323,833	53,374,451	56,043,174	58,845,332
Sub-Programme 1.1: General administration & planning				
Current Expenditure	70,323,833	53,374,451	56,043,174	58,845,332
Compensation to Employees	60,863,833	46,726,451	49,062,774	51,515,912.23
Use of goods and services	7,510,000	4,850,000	5,092,500	5,347,125.00
Other Recurrent	1,950,000	1,798,000	1,887,900	1,982,295.00
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	70,323,833	53,374,451	56,043,174	58,845,332
Programme 2: Land Survey & Mapping				
Current Expenditure	1,329,080	3,249,080	3,411,534	3,582,111
Compensation to Employees	-	-	-	-
Use of goods and services	1,329,080	2,249,080	2,361,534	2,479,611
Other Recurrent	-	1,000,000	1,050,000	1,102,500
Capital Expenditure	15,060,112	17,100,000	17,955,000	18,852,750
Acquisition of Non-Financial Assets				
Other Development	15,060,112	17,100,000	17,955,000	18,852,750
Total Expenditure	16,389,192	20,349,080	21,366,534	22,434,861
Sub-Programme 2.1: Land Survey & Mapping				
Current Expenditure	1,329,080	3,249,080	3,411,534	3,582,111
Compensation to Employees		-	-	-
Use of goods and services	1,329,080	2,249,080	2,361,534	2,479,610.70
Other Recurrent	-	1,000,000	1,050,000	1,102,500.00
Capital Expenditure	15,060,112	17,100,000	17,955,000	18,852,750.00
Acquisition of Non-Financial Assets				
Other Development	15,060,112	17,100,000	17,955,000	18,852,750.00
Total Expenditure	16,389,192	20,349,080	21,366,534	22,434,861
P3: Urban planning				
Current Expenditure	4,764,011	4,000,000	4,200,000	4,410,000
Compensation to Employees	-	-	-	-
Use of goods and services	4,764,011	4,000,000	4,200,000	4,410,000
Other Recurrent	-	-	-	-
Capital Expenditure	53,202,432	36,000,000	37,800,000	39,690,000
Acquisition of Non-Financial Assets				
Other Development	53,202,432	36,000,000	37,800,000	39,690,000
Total Expenditure	57,966,443	40,000,000	42,000,000	44,100,000
Sub-Programme 3.1: Urban planning				
Current Expenditure	4,764,011	4,000,000	4,200,000	4,410,000.00
Compensation to Employees		-	-	-
Use of goods and services	4,764,011	4,000,000	4,200,000	4,410,000.00
Other Recurrent	-	-	-	-
Capital Expenditure	53,202,432	36,000,000	37,800,000	39,690,000.00
Acquisition of Non-Financial Assets				
Other Development	53,202,432	36,000,000	37,800,000	39,690,000.00
Total Expenditure	57,966,443	40,000,000	42,000,000	44,100,000
Programme 4: Mining mapping & development				
Current Expenditure	850,000	950,011	997,512	1,047,387
Compensation to Employees	-	-	-	-
Use of goods and services	650,000	450,000	472,500	496,125

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Other Recurrent	200,000	500,011	525,012	551,262
Capital Expenditure	199,714	99,857	104,849	110,092
Acquisition of Non-Financial Assets				
Other Development	199,714	99,857	104,849	110,092
Total Expenditure	1,049,714	1,049,868	1,102,361	1,157,479
Sub-Programme 4.1: Mining mapping & development				
Current Expenditure	850,000	950,011	997,512	1,047,387
Compensation to Employees		-	-	-
Use of goods and services	650,000	450,000	472,500	496,125.00
Other Recurrent	200,000	500,011	525,012	551,262.13
Capital Expenditure	199,714	99,857	104,849	110,091.90
Acquisition of Non-Financial Assets				
Other Development	199,714	99,857	104,849	110,091.90
Total Expenditure	1,049,714	1,049,868	1,102,361	1,157,479
Programme 5: Environment Management and Protection				
Current Expenditure	10,430,000	10,943,175	11,490,334	12,064,850
Compensation to Employees	-	-	-	-
Use of goods and services	7,470,000	8,791,175	9,230,734	9,692,270
Other Recurrent	2,960,000	2,152,000	2,259,600	2,372,580
Capital Expenditure	537,176,114	398,746,435	418,683,757	439,617,945
Acquisition of Non-Financial Assets				
Other Development	537,176,114	398,746,435	418,683,757	439,617,945
Total Expenditure	547,606,114	409,689,610	430,174,091	451,682,795
Sub-Programme 5.1: Environment Management and Protection				
Current Expenditure	10,430,000	10,943,175	11,490,334	12,064,850
Compensation to Employees		-	-	-
Use of goods and services	7,470,000	8,791,175	9,230,734	9,692,270.44
Other Recurrent	2,960,000	2,152,000	2,259,600	2,372,580.00
Capital Expenditure	537,176,114	398,746,435	418,683,757	439,617,944.59
Acquisition of Non-Financial Assets				
Other Development	537,176,114	398,746,435	418,683,757	439,617,944.59
Total Expenditure	547,606,114	409,689,610	430,174,091	451,682,795

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

No	Delivery Unit	Staff Details		Expenditure Estimates				
		Position Title	Job Group	In position	2025/26	2026/27	2027/28	2028/29
1	Administrative Service	Member - County Executive Committee	8	1	6,188,453	6,465,900	6,789,195	7,128,655
2	Administrative Service	Support Staff[1]	C	2	816,143	792,354	831,971	873,570
3	Administrative Service	Support Staff[3]	A	2	719,003	698,045	732,947	769,595
4	Environment And Climate Change	Support Staff[1]	C	2	816,143	792,354	831,971	873,570
5	Administrative Service	Senior Support Staff	D	1	454,365	441,120	463,176	486,335
6	Lands, Urban Planning And Development	County Chief Officer	S	1	4,887,065	4,744,613	4,981,844	5,230,936
7	Environment And Climate Change	Draughtsman[2]	H	1	1,172,739	1,138,555	1,195,483	1,255,257
8	Environment And Climate Change	Deputy Director Environmental Services	Q	1	3,101,214	3,010,817	3,161,358	3,319,426
9	Environment And Climate	Senior Environment	L	6	11,198,77	8,154,258	8,561,970	8,990,069

No	Delivery Unit	Staff Details		Expenditure Estimates				
		Position Title	Job Group	In position	2025/26	2026/27	2027/28	2028/29
	Change	Officer			4			
10	Administrative Service	Administrative Officer [2]	K	1	1,153,505	1,119,882	1,175,876	1,234,670
11	Administrative Service	Cleaning Supervisor[3]	D	1	454,365	441,120	463,176	486,335
12	Lands, Urban Planning And Development	Senior Physical Planner	L	2	4,199,540	2,718,086	2,853,990	2,996,690
13	Administrative Service	Plant Operator[1]	C	1	770,505	748,046	785,448	824,720
14	Environment And Climate Change	Chief Land Surveyor	M	1	1,495,888	1,452,285	1,524,899	1,601,144
15	Environment And Climate Change	Environment Officer[1]	K	2	2,307,011	2,239,764	2,351,752	2,469,340
16	Lands, Urban Planning And Development	Cartographer [2]	K	1	1,153,505	1,119,882	1,175,876	1,234,670
17	Lands, Urban Planning And Development	Chief Physical Planner	M	1	2,991,776	1,452,285	1,524,899	1,601,144
18	Lands, Urban Planning And Development	Senior Land Surveyor	L	2	5,599,387	4,077,129	4,280,985	4,495,034
19	Administrative Service	Driver [3]	D	1	576,165	559,370	587,339	616,706
20	Lands, Urban Planning And Development	Physical Planner	K	2	2,307,011	2,239,764	2,351,752	2,469,340
21	Environment And Climate Change	Inspector of Mines [2]	K	1	1,153,505	1,119,882	1,175,876	1,234,670
22	Administrative Service	Driver [3]	D	1	341,000	331,060	347,613	364,994
23	Lands, Urban Planning And Development	Senior Inspector Ground Water	J	1	895,998	869,880	913,374	959,043

13.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Sub programme	Kay out put	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Land survey, Mapping and Tilting							
Objective: To improve security of Land tenure							
Land survey and mapping	Land parcels surveyed	No. of land parcels surveyed	185	5,000	5,000	5,000	5,000
	Title Deeds issued	No. of Title Deeds issued	700	3,000	4,000	5,000	6,000
	Allotment letters issued	No. of allotment letters issued	-	-	787	800	900
	Parcels of land acquired for public strategic development projects	No. of parcels of land acquired for public strategic development projects (land Banking)	1	2	4	4	4
	Land disputes solved through the Land Clinics, AJS, and land conferences	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	-	10%	12%	20%	25%
	Revenue generated from land based services	Proportion of revenue generated from land based services & processes against the set target	10%	35%	40%	50%	60%
Programme: Urban Planning							
Objective: To promote orderly, sustainable, and inclusive urban development through effective spatial planning, land use management and infrastructure coordination, ensuring well-organized, livable, and resilient urban centres							

Sub programme	Kay out put	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Urban planning	Local Physical (LP) & Land Use Development Plan (LUDP) Prepared and approved	No. of LP&LUDP Prepared and approved	7	10	4	5	5
	LP & LUDP implemented	No. of LP & LUDP implemented	6	5	2	1	1
	Building developments processed and approved	No. of building developments processed and approved	350	200	200	200	200
Programme: Mining Mapping & Development							
Objective: To enhance sustainable natural resource harvesting/extraction and utilization							
Mining mapping and development	Minerals mapped	No. of minerals mapped		3	3	3	3
Programme: Environment Management and Protection							
Objective: To promote sustainable management, conservation, and protection of the environment through restoration of natural ecosystems, enhanced climate resilience, pollution control, and community participation, thereby ensuring a clean, safe, and healthy environment for present and future generations.							
Environmental protection and management	Farmland under restoration	Area (Ha) of land under restoration	50	200	200	200	200
	Tree seedlings grown	No. of tree seedlings grown	-	30,000	30,000	30,000	30,000
	Nature-based enterprises established for conservation and management of forests	No. of nature-based enterprises established for conservation and management of forests	5	12	12	12	12
	Community forest associations/organizations trained	No. of community forest associations/organizations trained	-	-	4	4	4
	SEA, EIAs and Environmental Audits done	No. of SEA, EIAs and Environmental Audits done	13	18	18	18	18
	Environmental inspections carried out	No. of environmental inspections carried out	-	72	84	96	100
	Climate resilient investments implemented	No. of climate resilient projects implemented	17	5	5	5	5
	Sensitization forums on climate smart technologies held	No of sensitization forums on climate smart technologies held	8	3	3	3	3
Forums held for climate change mainstreaming	No. of forums held for climate change mainstreaming./environmental conservation/ forest management	3	5	5	5	5	

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.

14.2. Performance Overview and Background for Programme(s) Funding;

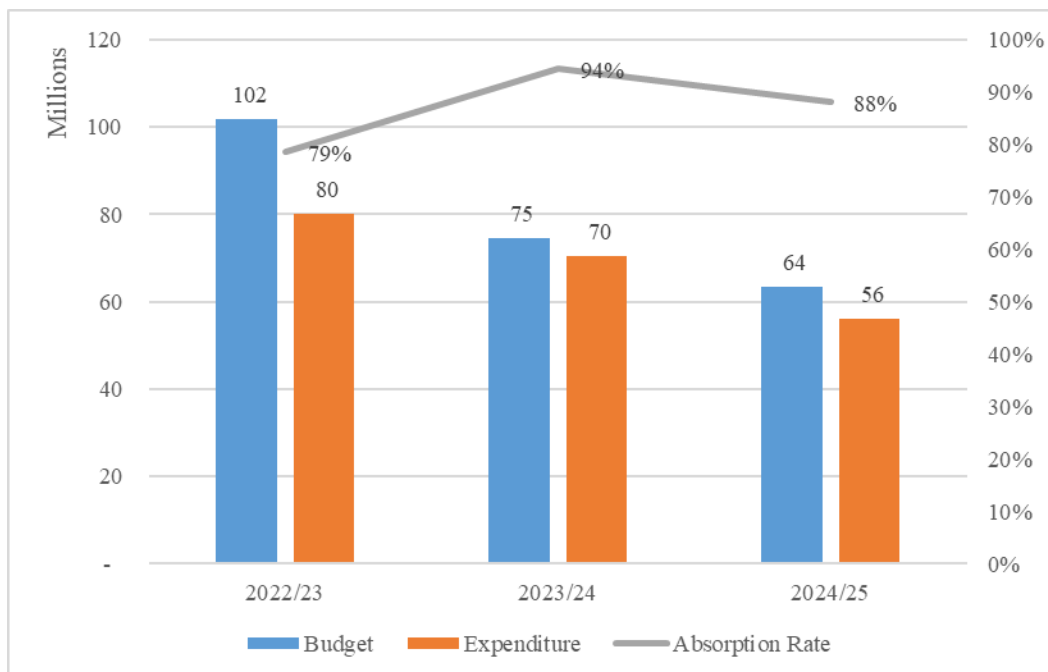
The Makueni County Sand Conservation and Utilization Authority plays a critical role in ensuring sustainable management of sand resources while promoting environmental conservation and community livelihoods. In line with county development priorities, the Authority focuses on regulating sand harvesting, rehabilitating degraded areas, and enhancing revenue collection from commercial sand utilization.

The Authority made progress in implementing sand conservation programmes, including catchment restoration initiatives and strengthening governance structures through active sand management committees across the sub-counties. These efforts have contributed to improved compliance with sand harvesting regulations and enhanced community participation in resource management. Additionally, revenues collected from sand harvesting have supported local development initiatives.

However, the Authority continues to face challenges such as environmental degradation, illegal sand harvesting, and limited financial resources. Sustained programme funding is necessary to scale up conservation activities, strengthen enforcement mechanisms, rehabilitate critical ecosystems, and ensure long-term sustainability of sand resources in Makueni County.

Expenditure Trends, FY 2022/23 to 2024/25

The total Makueni Sand Conservation and Utilization Authority expenditure for FY 2024/25 was Kshs 55,999,398 against a budget of Kshs. 63,553,699 which translates to an absorption rate of 88 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.



Budget Vs Expenditure Performance, FY 2022/23 to 2024/25

Ongoing programmes for FY2025/26 Quarter Three Performance

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

Planned priority objectives and outputs for the 2026/27 Budget

The Authority will focus on sustainable sand resource management, environmental conservation, and enhanced revenue utilization. It will implement sand conservation programmes aimed at restoring degraded areas and promoting sustainable harvesting practices. Key among these will be the restoration of the Marwa earth dam catchment through two kilometers of terracing, grass reseeded, and tree planting to control erosion and improve water retention.

To strengthen governance and community participation, sand management committee meetings will be held quarterly across all six sub-counties. These meetings will enhance coordination, compliance, and enforcement of sand harvesting regulations. The Authority will also prioritize the repair of the Kiboko sand dam below the bridge to improve water storage and support local livelihoods. Additionally, the Authority will operationalize the ring-fencing of accrued revenue from commercial sand harvesting sites to ensure funds are reinvested into conservation and rehabilitation activities, thereby promoting sustainability and long-term resource management.

14.3. Programmes and their Objectives

Programme	Objective
General Administration & support services.	Ensure sustained river bed and water catchments while continuously utilizing sand resources
	Ensure sand and water harvesting and storage for local use by communities for water and construction purposes

	Ensure that Makueni Sand Act is amended to respond to changing sand related use and benefit sharing framework
	To equip Ward sand management committee with relevant knowledge and skills to carry out their mandate
	Support sand dam management SHG/CBO to understand and appreciate their role in conservation and utilization of accrued benefits

14.4. Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Budget Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
SP1. 1 Sand Authority	91,180,634	86,484,700	90,808,935	95,349,382
Total Expenditure of P.1	91,180,634	86,484,700	90,808,935	95,349,382
Total Expenditure of Vote	91,180,634	86,484,700	90,808,935	95,349,382

14.5. Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Budget Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	77,335,074	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	31,119,900	32,675,895
Current Transfers Govt. Agencies				
Other Recurrent	16,455,844	13,815,964	14,506,762	15,232,100
Capital Expenditure	13,845,560	9,400,000	9,870,000	10,363,500
Acquisition of Non-Financial Assets				
Other Development	13,845,560	9,400,000	9,870,000	10,363,500
Total Expenditure of Vote	91,180,634	86,484,700	90,808,935	95,349,382

14.6. Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Budget Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
Current Expenditure	77,335,074	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	31,119,900	32,675,895
Other Recurrent	16,455,844	13,815,964	14,506,762	15,232,100
Capital Expenditure	13,845,560	9,400,000	9,870,000	10,363,500
Acquisition of Non-Financial Assets				
Other Development	13,845,560	9,400,000	9,870,000	10,363,500
Total Expenditure	91,180,634	86,484,700	90,808,935	95,349,382
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	77,335,074	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	31,119,900	32,675,895
Other Recurrent	16,455,844	13,815,964	14,506,762	15,232,100
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development	13,845,560	9,400,000	9,870,000	10,363,500
Total Expenditure	91,180,634	86,484,700	90,808,935	95,349,382

14.7. Details of Staff Establishment by Organization Structure (Delivery Units)

No	Delivery Unit	Staff Details			Expenditure Estimates			
		Position Title	Job Group	In position	2025/26	2026/27	2027/28	2028/29
1	Sand Authority	Accountant I	K	1	1,076,671	1,014,842	1,065,584	1,118,863
2	Sand Authority	Accountant II	J	1	837,908	789,790	829,279	870,743
3	Sand Authority	Assistant Social Development Officer III	H	1	696,716	656,706	689,542	724,019
4	Sand Authority	Assistant Enforcement Officer	E	7	2,951,685	2,782,181	2,921,290	3,067,355
5	Sand Authority	Assistant Enforcement officer	F	1	472,589	445,450	467,722	491,109
6	Sand Authority	Assistant Enforcement Officer II	E	4	1,671,989	1,575,973	1,654,772	1,737,510
7	Sand Authority	Assistant Enforcement officer II	E	2	876,386	826,059	867,362	910,730
8	Sand Authority	Assistant Social Development Officer III	H	2	1,442,453	1,359,619	1,427,600	1,498,980
9	Sand Authority	Assistant Social Development Officer III	H	2	1,393,432	1,313,413	1,379,084	1,448,038
10	Sand Authority	Chief Clerical Officer	J	1	837,908	789,790	829,279	870,743
11	Sand Authority	Chief Driver	H	1	696,716	656,706	689,542	724,019
12	Sand Authority	Human Resource Management Assistant	H	1	696,716	656,706	689,542	724,019
13	Sand Authority	ICT Officer III	H	1	696,716	656,706	689,542	724,019
14	Sand Authority	Information Communication Technology Officer	K	1	1,076,671	1,014,842	1,065,584	1,118,863
15	Sand Authority	Managing Director	R	1	3,578,804	3,373,288	3,541,952	3,719,049
16	Sand Authority	Quantity survey Assistant III	H	1	696,716	656,706	689,542	724,019
17	Sand Authority	Revenue clerk I	G	1	629,133	593,004	622,655	653,787
18	Sand Authority	Revenue clerk II	F	1	490,230	462,078	485,182	509,441
19	Sand Authority	Revenue clerk II	G	1	629,133	593,004	622,655	653,787
20	Sand Authority	Revenue clerk II	F	2	945,178	890,900	935,445	982,217
21	Sand Authority	Revenue clerk II	F	1	490,230	462,078	485,182	509,441
22	Sand Authority	Security officer	E	1	461,908	435,383	457,152	480,009
23	Sand Authority	Senior Driver	G	1	629,133	593,004	622,655	653,787
24	Sand Authority	Senior Office Administrator	L	1	1,388,189	1,308,471	1,373,894	1,442,589
25	Sand Authority	Senior Revenue clerk	G	1	648,613	611,366	641,934	674,031
26	Sand Authority	Social Development Officer I	K	1	1,076,671	1,014,842	1,065,584	1,118,863
27	Sand Authority	Social Development Officer I	K	1	1,071,163	1,009,650	1,060,133	1,113,139
28	Sand Authority	Supply Chain Management Assistant II	H	1	696,716	656,706	689,542	724,019
29	Sand Authority	Supply Chain Management Assistant III	H	1	696,716	656,706	689,542	724,019
30	Sand Authority	Support staff I	C	1	383,901	361,856	379,948	398,946
31	Sand Authority	Support staff I	E	1	399,952	376,984	395,833	415,625
32	Sand Authority	Support staff supervisor	E	1	438,193	413,030	433,681	455,365
33	Sand Authority	Support staff supervisor	E	2	843,338	794,909	834,654	876,387
34	Sand Authority	Support staff supervisor	E	1	461,204	434,719	456,455	479,278
35	Sand Authority	Casuals	E	20	3,600,000	3,393,266	3,562,930	3,741,076
	Total				35,679,678	33,630,736	35,312,273	37,077,886

14.8. Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29

Programme Name	Key out put	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Environmental conservation and management							
Objective: To enhance sustainable natural resource harvesting/extraction and utilization							
Environmental conservation and management	Sand dams constructed/rehabilitated	No. of sand dams constructed/rehabilitated	-	-	1	1	1
	Soil and water conservation measures implemented.	No. of earth dams with catchment areas restored	-	-	1	2	4
		No. of sites installed with gabions	-	-	2	3	5
	Sub county sand committee meetings held	No. of sub county sand committee meetings held	-	24	24	24	24

15.0 WOTE MUNICIPALITY

15.1 Department's Vision & Mission

Vision

A world class dynamic municipality with a high quality of life

Mission

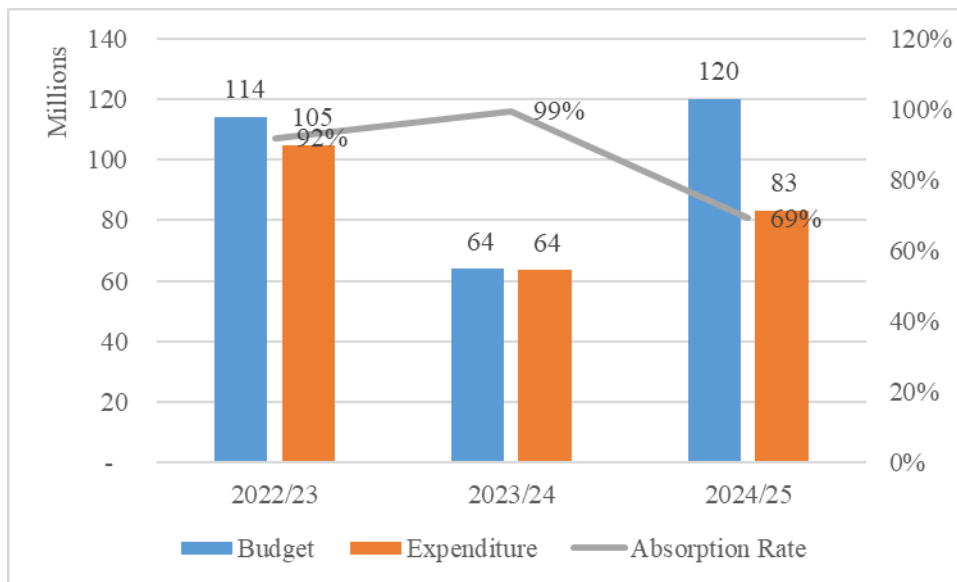
To enhance the livelihoods of each household through integration of socio-economic development and environmental protection for inclusive, effective and efficient service delivery.

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

During the first nine months of FY 2025/26, Wote Municipality implemented the Urban Development Programme with the objective of improving urban infrastructure, service delivery, and environmental management. The programme focused on enhancing public safety, sanitation, mobility, and organization of economic activities within the municipality. Notable achievements were realized in key areas, including the installation of eight solar-powered high mast floodlights, which significantly improved security and nighttime visibility, as well as the procurement and placement of six skip bins, enhancing solid waste management and urban cleanliness. Increased and timely funding will be critical to accelerate delivery of planned projects and improve urban livability in Wote Municipality.

Expenditure Trends, FY 2023/24 to 2025/26

The municipality expenditure for FY 2024/25 was Kshs 83,300,448 against a budget of Kshs. 120,245,616 which translates to an absorption rate of 69 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.



Ongoing programmes for FY2025/26 First Nine Months Performance

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

Planned priority objectives and outputs for the 2026/27 Budget

In FY 2026/27 the municipality will focus on improving urban infrastructure, enhancing environmental sanitation, and promoting sustainable urban development. In line with the county’s urban planning goals, the municipality will prioritize the construction of three public toilets within Wote town to improve sanitation standards, promote public health, and support the growing urban population. Additionally, the purchase of four skip bins will strengthen solid waste management systems, ensuring proper waste collection and disposal to maintain a clean and healthy urban environment.

To improve accessibility and mobility within the municipality, the grading and gravelling of roads will be undertaken, enhancing connectivity and facilitating economic activities. The installation of high mast solar-powered floodlights will improve safety and security, particularly in public spaces and market areas, while also promoting the use of renewable energy solutions.

Further, the municipality will implement storm water management initiatives to address flooding challenges and improve drainage systems. These interventions will enhance climate resilience and protect infrastructure from water damage. Collectively, these outputs are expected to result in improved urban living conditions, enhanced service delivery, increased economic activity, and a more sustainable and resilient Wote Municipality.

15.3 Programmes and their Objectives

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

15.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.				
SP1. 1 Wote Municipality	142,479,124	147,982,012	155,381,113	163,150,168
Total Expenditure of P.1	142,479,124	147,982,012	155,381,113	163,150,168
Total Expenditure of Vote	142,479,124	147,982,012	155,381,113	163,150,168

15.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26–2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	71,873,777	80,732,961	84,769,609	89,008,090
Compensation to Employees	3,790,553	23,319,218	24,485,179	25,709,438
Use of goods and services	32,550,000	27,213,743	28,574,430	30,003,152
Current Transfers Govt. Agencies				
Other Recurrent	35,533,223	30,200,000	31,710,000	33,295,500
Capital Expenditure	70,605,348	67,249,051	70,611,504	74,142,079

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Acquisition of Non-Financial Assets				
Other Development	70,605,348	67,249,051	70,611,504	74,142,079
Total Expenditure of Vote	142,479,124	147,982,012	155,381,113	163,150,168

15.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
Current Expenditure	71,873,777	80,732,961	84,769,609	89,008,090
Compensation to Employees	3,790,553	23,319,218	24,485,179	25,709,438
Use of goods and services	32,550,000	27,213,743	28,574,430	30,003,152
Other Recurrent	35,533,223	30,200,000	31,710,000	33,295,500
Capital Expenditure	70,605,348	67,249,051	70,611,504	74,142,079
Acquisition of Non-Financial Assets				
Other Development	70,605,348	67,249,051	70,611,504	74,142,079
Total Expenditure	142,479,124	147,982,012	155,381,113	163,150,168
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	71,873,777	80,732,961	84,769,609	89,008,090
Compensation to Employees	3,790,553	23,319,218	24,485,179	25,709,437.85
Use of goods and services	32,550,000	27,213,743	28,574,430	30,003,151.66
Other Recurrent	35,533,223	30,200,000	31,710,000	33,295,500.00
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development	70,605,348	67,249,051	70,611,504	74,142,078.73
Total Expenditure	142,479,124	147,982,012	155,381,113	163,150,168

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

		Position Title	Job Group	In position	2026/27	2027/28	2028/29
1	Wote Municipality	Accountant[1]	K	1	1,153,505	1,211,181	1,271,740
2	Wote Municipality	Principal Finance Officer	N	1	1,926,815.40	2,023,156	2,124,314
3	Wote Municipality	Chief Administrative Officer	N	1	2,125,355	2,231,623	2,343,204
4	Wote Municipality	Deputy Director of Administration	Q	1	3,194,251	3,353,963	3,521,661
5	Wote Municipality	Security Warden[1]	F	2	1,044,650	1,096,882	1,151,726
6	Wote Municipality	Senior Water Pollution Control Assistant I	H	1	839,600	881,580	925,659
7	Wote Municipality	Supply Chain Management Assistant[1]	K	1	1,153,505	1,211,181	1,271,740
8	Wote Municipality	Cleaning Supervisor[3]	D	2	908,729	954,166	1,001,874
9	Wote Municipality	Superintendent[1]	M	1	1,639,073	1,721,027	1,807,078
10	Wote Municipality	Driver[1]	F	1	529,315	555,781	583,570
11	Wote Municipality	Driver[3]	A	1	656,349	689,166	723,625
12	Wote Municipality	Surveyor Assistant[1]	J	1	1,250,807	1,313,347	1,379,014
13	Wote Municipality	Social Development Officer[1]	K	1	1,292,713	1,357,348	1,425,216
14	Wote Municipality	Senior Superintending Engineer, Structural	N	1	1,926,815	2,023,156	2,124,314
15	Wote Municipality	Senior Environment Officer	L	1	1,399,847	1,469,839	1,543,331
16	Wote Municipality	Chief Physical Planner	M	1	1,495,888	1,570,683	1,649,217
17	Wote Municipality	Cleaning Supervisor[3]	D	2	682,000	716,100	751,905
	Total				23,219,218	24,380,179	25,599,188

15.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Sub Programme Name	Key out put	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Urban Development							
Objective: To promote sustainable, inclusive, and well-coordinated urban growth through development of infrastructure, provision of basic services, and improvement of urban living conditions, ensuring safe, resilient, and livable urban centres							
Urban Development	Municipal Integrated Development Plan (IDEP) 2026-31 developed	Municipal Integrated Development Plan	-	-	1	-	-
	Bodaboda sheds constructed	No. of bodaboda sheds constructed	2	2	2	2	2
	Skip bins purchased and supplied to markets	No. of skip bins purchased and supplied	-	6	4	4	4
	Roads opened, graded and gravelled	KMs of roads opened, graded and gravelled	-	-	5	5	5
	Public sanitation facility constructed	No. of public sanitation facilities constructed	2	2	2	2	2
	Solar high mast floodlights installed	No. of solar high mast floodlights installed	-	10	10	10	10
	Solar powered streetlights and floodlights rehabilitated and maintained	No. of solar floodlights rehabilitated and maintained	-	-	35	35	35
	Grid powered streetlights and floodlights rehabilitated and maintained	No. of grid and solar powered streetlights rehabilitated and maintained	-	-	680	680	680
Physical plans implemented	No. of physical plans	-	-	1	-	-	

Sub Programme Name	Kay out put	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
		implemented					
	Markets planned	No. of markets planned	-	-	1	1	-

16.0 EMALI-SULTAN HAMUD MUNICIPALITY

16.1 Municipality’s Vision and Mission

Vision

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

Mission

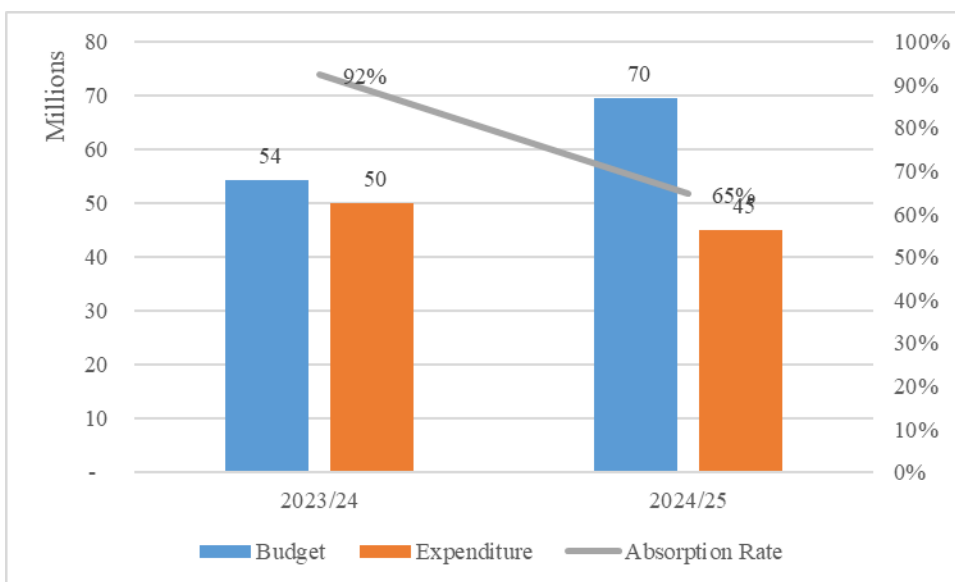
To improve the livelihoods of each household through integration of technology, socio-economic development and nature-based solutions for inclusive, effective and efficient service delivery.

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

During the nine months of FY 2025/26, Emali Municipality implemented the Urban Development Programme with a focus on improving urban infrastructure, service delivery, and environmental management. The programme aimed to enhance mobility, sanitation, public safety, and organization of economic activities within the municipality. Progress was recorded in selected interventions, including the installation of solar-powered street lighting and improvements in solid waste management through the provision of skip bins. These initiatives contributed to enhanced security, cleaner urban spaces, and better living conditions for residents. However, the programme experienced implementation challenges, particularly in key infrastructure projects such as road works and parking development. Despite these challenges, the Municipality continued to prioritize essential services, high-impact projects to sustain service delivery. Enhanced and timely funding will be critical to accelerate implementation of planned urban development projects, support economic growth, and improve overall urban resilience and livability in Emali Municipality.

Expenditure Trends, FY 2022/23 to 2024/25

The municipality expenditure for FY 2024/25 was Kshs 44,966,038 against a budget of Kshs. 69,590,011 which translates to an absorption rate of 65 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last two years.



Ongoing programmes for FY 2025/26 First Nine Months Performance

In the first nine months, Bodaboda shed was constructed shed at Emali Town to improve urban organization, safety, and economic efficiency. Planned interventions for the fourth quarter include the installation of two high mast floodlights, rehabilitation of one decentralized treatment facility, construction of two public toilets, and development of one spatial plan.

Planned priority objectives and outputs for the 2026/27 Budget.

The municipality plans to implement several key projects aimed at improving infrastructure, safety, and service delivery. These include carrying out a cadastral survey in Emali Town to enhance land management and planning. The municipality will also install solar-powered floodlights to improve security and visibility in public areas. In addition, boda boda sheds will be constructed, along with a public toilet in Mutyambua, to support local transport operators and improve sanitation.

Road infrastructure will be enhanced through the murraming of the Makasa–Emali road and broader road improvement programmes within the municipality to improve accessibility and connectivity. To further strengthen security, CCTV surveillance systems will be installed at critical points in Emali Township. The municipality will also upgrade Kavuthu Market to improve trading conditions and repair street lights in Matiliku Market to ensure a safer and more conducive business environment.

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, 2025/26– 2028/29 (Kshs.)

Programme/ Sub Programme	Budget (2) Estimates	Budget Estimates	Projected Estimates
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	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.				
SP1. 1 Emali-Sultan Municipality	115,532,398	101,932,519	107,029,145	112,380,602
Total Expenditure of P.1	115,532,398	101,932,519	107,029,145	112,380,602
Total Expenditure of Vote	115,532,398	101,932,519	107,029,145	112,380,602

16.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates		Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Current Expenditure	42,538,960	51,970,070	54,568,574	57,297,002	
Compensation to Employees	12,610,000	23,556,236	24,734,048	25,970,750	
Use of goods and services	14,778,960	13,413,834	14,084,526	14,788,752	
Current Transfers Govt. Agencies					
Other Recurrent	15,150,000	15,000,000	15,750,000	16,537,500	
Capital Expenditure	72,993,438	32,083,771	33,687,960	35,372,358	
Acquisition of Non-Financial Assets					
Other Development	72,993,438	32,083,771	33,687,960	35,372,358	
Total Expenditure of Vote	115,532,398	84,053,841	88,256,533	92,669,360	

16.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates		Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Current Expenditure	42,538,960	51,970,070	54,568,574	57,297,002	
Compensation to Employees	12,610,000	23,556,236	24,734,048	25,970,750	
Use of goods and services	14,778,960	13,413,834	14,084,526	14,788,752	
Current Transfers Govt. Agencies					
Other Recurrent	15,150,000	15,000,000	15,750,000	16,537,500	
Capital Expenditure	72,993,438	49,962,449	52,460,571	55,083,600	
Acquisition of Non-Financial Assets					
Other Development	72,993,438	49,962,449	52,460,571	55,083,600	
Total Expenditure of Vote	115,532,398	101,932,519	107,029,145	112,380,602	

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

		Position Title	Job Group	In position	2026/27	2027/28	2028/29
1	Emali Municipality	Administrative Officer [2]	K	1	1,292,713	1,357,348	1,425,216
2	Emali Municipality	Deputy Director of Administration	Q	1	3,130,991	3,287,541	3,451,918
3	Emali Municipality	Senior Support Staff	D	2	515,800	541,590	568,670
4	Emali Municipality	Senior Physical Planner	L	1	1,399,847	1,469,839	1,543,331
5	Emali Municipality	Senior Land Surveyor	L	1	1,399,847	1,469,839	1,543,331
6	Emali Municipality	Senior Environment Officer	L	1	1,399,847	1,469,839	1,543,331
7	Emali Municipality	Director of Administration	R	1	3,598,800	3,778,740	3,967,677
8	Emali Municipality	Senior Superintending Engineer, Mechanical	N	1	1,926,815	2,023,156	2,124,314

		Position Title	Job Group	In position	2026/27	2027/28	2028/29
9	Emali Municipality	HRM & Development Officer[1]	K	1	1,292,713	1,357,348	1,425,216
10	Emali Municipality	Superintending Engineer, Mechanical	M	1	1,495,888	1,570,683	1,649,217
11	Emali Municipality	Social Development Officer[1]	K	1	1,292,713	1,357,348	1,425,216
12	Emali Municipality	Senior Accountant	L	1	1,399,847	1,469,839	1,543,331
13	Emali Municipality	Clerical Officer[2]	F	1	507,200	532,560	559,188
14	Emali Municipality	Driver[1]	F	1	644,125	676,331	710,148
15	Emali Municipality	Cleaning Supervisor[3]	D	3	1,363,094	1,431,248	1,502,811
16	Emali Municipality	Senior Inspector Ground Water	J	1	895,998	940,797	987,837
	Total				23,556,236	24,734,048	25,970,750

16.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29

Programme Name	Key out put	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Urban Development							
Objective: To promote sustainable, inclusive, and well-coordinated urban growth through development of infrastructure, provision of basic services, and improvement of urban living conditions, ensuring safe, resilient, and livable urban centres							
Urban Development	Floodlights installed	No. of floodlights installed	-	-	1	2	3
	Streetlights repaired	No. of streetlights repaired	-	-	7	7	7
	Bodaboda sheds constructed	No. of bodaboda sheds constructed	-	-	3	3	3
	Public toilets constructed	No. of public toilets constructed	-	-	2	2	2
	Skip bins supplied	No. of skip bins supplied	-	-	1	1	1
	Towns installed with CCTV surveillance	No. of towns/markets installed with CCTV surveillance	-	-	1	-	-
	Stock yard rehabilitated/developed	No. of stockyards rehabilitated/developed	-	-	1	-	-
	Market sheds constructed	No. of market sheds constructed	-	-	1	1	1

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

17.1 Department’s Vision and Mission

Vision

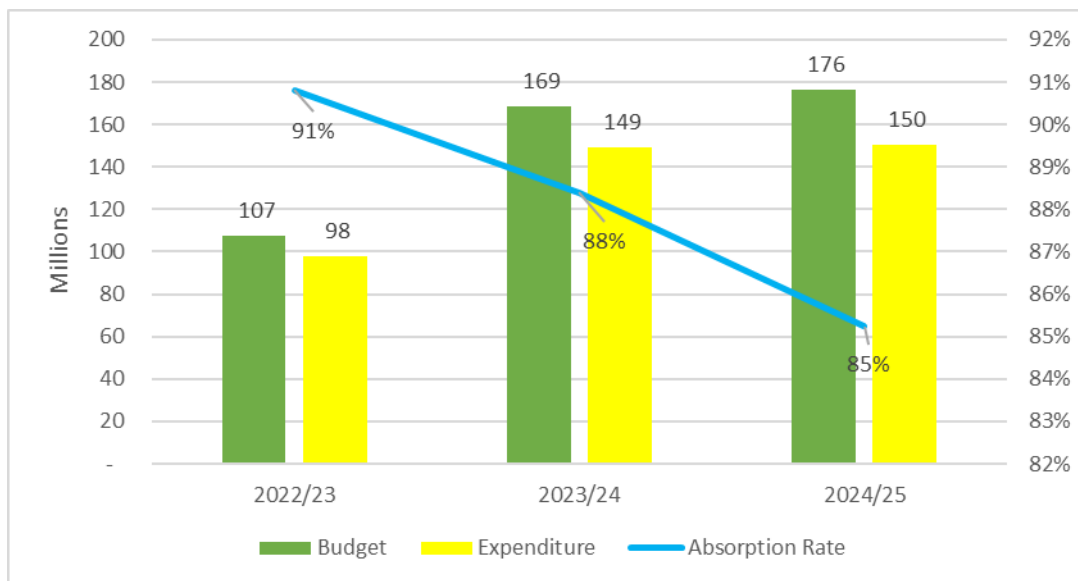
A leader in facilitating sustainable wealth creation.

Mission

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

17.2 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

During the nine-month period, ten MSMEs were trained and three stakeholders’ forums were held to support trade development. Infrastructure improvements included the construction of two public toilets, renovation of two trade facilities, and building of two market sheds. Consumer protection was enhanced through the verification of 2,250 weighing and measuring equipment. Two trade fairs and exhibitions were also held to promote market access, while four skip bins were installed to improve waste management. These efforts generated revenue of 560,000 and enabled 34 producers to be linked to markets. During the reporting period, tourism and cultural development efforts were strengthened through the promotion of five tourism sites and five tourism circuits to boost visitor attraction and destination visibility. In addition, 10 stakeholders were engaged to enhance collaboration in the tourism sector. Five cultural festivals and exhibitions, along with five cultural events, were held to promote heritage and talent. A total of

135 artists were supported in the creative industries, and one cultural center was improved to strengthen sector infrastructure.

Planned priority objectives and outputs for the 2026/27 Budget

The initiative supports entrepreneurship and fair trade by improving market infrastructure, including six market sheds and three sanitation facilities, while promoting sustainable governance and ensuring a clean trading environment through enhanced waste management, including the provision of skip bins. It also focuses on diversifying tourism products, boosting visibility through key marketing platforms and events such as the Magical Kenya Travel Expo and World Tourism Day, and developing tourism infrastructure to support sector growth. Additionally, the plan includes registering traditional medicine practitioners, training creatives on intellectual property and monetization, organizing and supporting participation in music and cultural festivals, and promoting cultural activities

17.3 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

17.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	135,153,981	110,917,185	116,463,044	122,286,196
Total Expenditure of P.1	135,153,981	110,917,185	116,463,044	122,286,196
Programme 2: Trade development & promotion				
SP2.4; Trade marketing & promotion	105,142,808	35,950,000	37,747,500	39,634,875
Total Expenditure of P.2	105,142,808	35,950,000	37,747,500	39,634,875
P3; Industrial development and promotion				
SP3. 1 Industrial development and promotion	2,230,475	600,000	630,000	661,500
Total Expenditure of P.3	2,230,475	600,000	630,000	661,500
Programme 4: Tourism development & promotion				
SP4. 1 Tourism development & promotion	6,408,514	4,400,003	4,620,003	4,851,003
Total Expenditure of P.4	6,408,514	4,400,003	4,620,003	4,851,003
Programme 5: Culture, Art and the Music promotion				
SP4. 1 Culture, Art and the Music promotion	11,234,626	8,680,000	9,114,000	9,569,700
Total Expenditure of P.5	11,234,626	8,680,000	9,114,000	9,569,700
Total Expenditure of Vote	260,170,405	160,547,188	168,574,547	177,003,275

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

Expenditure Classification	Revised Budget (2)	Budget Estimates	Projected Estimates	
	Estimates			
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	157,200,472	129,747,188	136,234,547	143,046,275
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746
Use of goods and services	12,973,201	9,280,000	9,744,000	10,231,200
Current Transfers Govt. Agencies				
Other Recurrent	76,463,409	59,730,003	62,716,503	65,852,328
Capital Expenditure	102,969,932	30,800,000	32,340,000	33,957,000
Acquisition of Non-Financial Assets				
Other Development	102,969,932	30,800,000	32,340,000	33,957,000
Total Expenditure of Vote	260,170,405	160,547,188	168,574,547	177,003,275

**17.6 Summary of Expenditure by Programme, Sub-Programme and
Economic Classification, FY 2025/26 – 2028/29 (Kshs.)**

Expenditure Classification	Revised Budget	Budget Estimates	Projected Estimates	
	(2) Estimates			
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
Current Expenditure	135,153,981	109,917,185	115,413,044	121,183,696
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746
Use of goods and services	11,393,201	4,480,000	4,704,000	4,939,200
Other Recurrent	55,996,918	44,700,000	46,935,000	49,281,750
Capital Expenditure	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets				
Other Development	-	1,000,000	1,050,000	1,102,500
Total Expenditure	135,153,981	110,917,185	116,463,044	122,286,196
Sub-Programme 1.1: General administration & planning				
Current Expenditure	135,153,981	109,917,185	115,413,044	121,183,696
Compensation to Employees	67,763,862	60,737,185	63,774,044	66,962,746
Use of goods and services	11,393,201	4,480,000	4,704,000	4,939,200
Other Recurrent	55,996,918	44,700,000	46,935,000	49,281,750
Capital Expenditure	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets				
Other Development	-	1,000,000	1,050,000	1,102,500
Total Expenditure	135,153,981	110,917,185	116,463,044	122,286,196
Programme 2: Trade development & promotion				
Current Expenditure	7,023,056	8,150,000	8,557,500	8,985,375
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	6,563,056	6,750,000	7,087,500	7,441,875
Capital Expenditure	98,119,752	27,800,000	29,190,000	30,649,500
Acquisition of Non-Financial Assets				
Other Development	98,119,752	27,800,000	29,190,000	30,649,500
Total Expenditure	105,142,808	35,950,000	37,747,500	39,634,875
Sub-Programme 2.1: Trade development & promotion				
Current Expenditure	7,023,056	8,150,000	8,557,500	8,985,375
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	6,563,056	6,750,000	7,087,500	7,441,875
Capital Expenditure	98,119,752	27,800,000	29,190,000	30,649,500
Acquisition of Non-Financial Assets		-		
Other Development	98,119,752	27,800,000	29,190,000	30,649,500
Total Expenditure	105,142,808	35,950,000	37,747,500	39,634,875

Expenditure Classification	Revised Budget	Budget Estimates	Projected Estimates	
	(2) Estimates			
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
P3; Industrial development and promotion				
Current Expenditure	945,175	600,000	630,000	661,500
Compensation to Employees	-	-	-	-
Use of goods and services	286,667	600,000	630,000	661,500
Other Recurrent	658,508	-	-	-
Capital Expenditure	1,285,300	-	-	-
Acquisition of Non-Financial Assets				
Other Development	1,285,300	-	-	-
Total Expenditure	2,230,475	600,000	630,000	661,500
Sub-Programme 3.1:Industrial development and promotion				
Current Expenditure	945,175	600,000	630,000	661,500
Compensation to Employees	-	-	-	-
Use of goods and services	286,667	600,000	630,000	661,500
Other Recurrent	658,508	-	-	-
Capital Expenditure	1,285,300	-	-	-
Acquisition of Non-Financial Assets				
Other Development	1,285,300	-	-	-
Total Expenditure	2,230,475	600,000	630,000	661,500
Programme 4:Tourism development & promotion				
Current Expenditure	3,843,634	4,400,003	4,620,003	4,851,003
Compensation to Employees	-	-	-	-
Use of goods and services	373,333	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	3,150,003	3,307,503
Capital Expenditure	2,564,880	-	-	-
Acquisition of Non-Financial Assets				
Other Development	2,564,880	-	-	-
Total Expenditure	6,408,514	4,400,003	4,620,003	4,851,003
Sub-Programme 4.1:Tourism development & promotion				
Current Expenditure	3,843,634	4,400,003	4,620,003	4,851,003
Compensation to Employees	-	-	-	-
Use of goods and services	373,333	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	3,150,003	3,307,503
Capital Expenditure	2,564,880	-	-	-
Acquisition of Non-Financial Assets				
Other Development	2,564,880	-	-	-
Total Expenditure	6,408,514	4,400,003	4,620,003	4,851,003
Programme 5:Culture, Art and the Music promotion				
Current Expenditure	10,234,626	6,680,000	7,014,000	7,364,700
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	5,544,000	5,821,200
Capital Expenditure	1,000,000	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets				
Other Development	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	11,234,626	8,680,000	9,114,000	9,569,700
Sub-Programme 5.1:Culture, Art and the Music promotion				
Current Expenditure	10,234,626	6,680,000	7,014,000	7,364,700
Compensation to Employees	-	-	-	-
Use of goods and services	460,000	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	5,544,000	5,821,200
Capital Expenditure	1,000,000	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets				
Other Development	1,000,000	2,000,000	2,100,000	2,205,000

Expenditure Classification	Revised Budget	Budget Estimates	Projected Estimates	
	(2) Estimates			
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Total Expenditure	11,234,626	8,680,000	9,114,000	9,569,700

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

DesigName	JobGroup	Final FY 26/27	Projected FY 27/28	Projected FY 28/29
Director of Administration	R	3,697,487	3,882,361	4,076,479
Director - Trade	R	3,697,487	3,882,361	4,076,479
Member - County Executive Committee	8	6,008,067	6,308,470	6,623,894
County Chief Officer	S	4,691,637	4,926,219	5,172,530
Senior Driver[2]	E	916,164	961,972	1,010,071
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Director of Administration	R	3,697,487	3,882,361	4,076,479
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Principal Cultural Officer	N	1,870,651	1,964,184	2,062,393
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Foreman[1]	G	1,012,028	1,062,629	1,115,761
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Deputy Director -Trade	Q	2,752,940	2,890,587	3,035,116
Cleaning Supervisor[3]	D	-	-	-
Director of Administration	R	3,697,487	3,882,361	4,076,479
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[1]	G	713,265	748,929	786,375
Chief Co-operative Officer	M	1,452,285	1,524,899	1,601,144
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	-	-	-
Cleaning Supervisor[3]	D	441,120	463,176	486,335
*Principal Public Communications Officer	N	1,952,086	2,049,690	2,152,175
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Co-operative Officer [2]	J	492,416	517,037	542,888
Support Staff[2]	B	351,388	368,957	387,405
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345
Senior Tourism Officer	L	1,359,043	1,426,995	1,498,345
Co-operative Officer [2]	J	869,880	913,374	959,043
Driver[1]	F	507,100	532,455	559,077
Driver[1]	F	507,100	532,455	559,077
Support Staff[2]	B	351,388	368,957	387,405
Senior Trade Development Officer	L	1,359,043	1,426,995	1,498,345

DesigName	JobGroup	Final FY 26/27	Projected FY 27/28	Projected FY 28/29
Support Staff[2]	B	351,388	368,957	387,405
Tourism Officer[1]	K	1,119,882	1,175,876	1,234,670
Driver [3]	D	331,060	347,613	364,994
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Cleaning Supervisor[3]	D	441,120	463,176	486,335
Support Staff[2]	B	351,388	368,957	387,405
Support Staff[2]	B	351,388	368,957	387,405
Senior Weights & Measures Officer	L	1,359,043	1,426,995	1,498,345
Weights & Measures Officer[1]	K	1,119,882	1,175,876	1,234,670
Weights & Measures Assistant[1]	K	1,119,882	1,175,876	1,234,670
		60,737,185	63,774,044	66,962,746

17.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29

Sub programme	Key output	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Trade Development and Promotion							
Objective: To enhance trade development and enterprise growth through improved capacity, infrastructure, compliance and market access							
Trade Development and Promotion	Entrepreneurs trained to enhance entrepreneurial skills	No. of entrepreneurs trained to enhance entrepreneurial skills	425	220	250	300	300
	Trade fairs & exhibitions held/participated	No. of trade fairs & exhibitions held/participated	4	4	4	4	4
	Sanitation blocks constructed in public markets	No. sanitation blocks constructed in public markets	13	3	5	5	5
	Miginggo parking upgraded	Miginggo parking upgraded	-	-	1	0	0
	Market parking sheds constructed	No. of market parking sheds upgraded	-	-	5	5	5
	Market sheds constructed/rehabilitated	No. of markets sheds constructed/rehabilitated	-	-	6	6	6
	Kyambeke market infrastructure developed	Kyambeke market infrastructure developed.	-	-	1	-	-
	Weighs and measurers equipment inspected and verified	No. of weighs and measurers equipment inspected and verified	5,600	5,700	5,700	5,700	5,700
	Markets committees elections held	No. of markets committees elections held	21	20	10	10	10
	Markets regularly cleaned	No. of markets cleaned regularly	205	205	205	205	205
		No. of market cleaners engaged	488	488	488	488	488
	Skip bins supplied	No. of skip bins supplied	-	-	7	7	7
Car wash/bodaboda sheds constructed	No. of car wash/bodaboda sheds constructed	-	-	1	-	-	
Programme: Industrial Development and Investment							
Objective: To promote cottage industries development in the county							
Industrial Development and Investment	Cottage industries supported	No. of cottage industries supported	1	2	12	12	12
	Business innovations supported	No. of business innovations supported	10	3	3	5	5
	Investment forums held	No. of investment forums held	-	1	1	1	1
	Sisal decorticators purchased	No. of sisal decorticators purchased	-	-	4	-	-
Programme: Tourism Development and Promotion							
Objective: To increase earnings through enhanced tourism activities in the county							
Tourism Development and Promotion	Tourist circuits held	No. of tourist circuits held	3	1	1	1	1
	Tourism sites developed	No. of tourism sites with infrastructural development	1	-	1	-	-
	Tourism activities held	No. of tourism activities held	2	2	2	2	2
	Tourism stakeholder engaged	No. of tourism stakeholders	54	25	30	35	40

Sub programme	Key output	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		engaged					
Programme: Culture, Art and Music promotion							
Objective: To increase earnings from Art and Creative Industries and Culture in the county							
Culture, Art and Music promotion	Traditional knowledge and cultural expressions of the Akamba documented and digitized	No. of traditional Knowledge and Cultural expressions of the Akamba documented and digitized	0	1	2	0	2
	Cultural heritage and arts promotion events held(cultural events, Research on Kamba traditional dress, music festivals)	No. of cultural heritage and arts promotion events held	0	7	7	7	7
	Artists promoted and supported in the cultural and creative industries	No. of artists promoted and supported in the cultural and creative industries	10	185	190	200	210
	Trainings on intellectual property rights done	No. of trainings on intellectual property rights	0	9	9	15	20
	Cultural sites developed	No. of cultural sites developed	-	-	2	-	-

18.0 MBOONI KEE MUNICIPALITY

18.1 Municipality's Vision and Mission

Vision

A well-planned, sustainable, and economically vibrant municipality with improved quality of life for all residents.

Mission

To promote sustainable urban development through provision of efficient infrastructure, enhanced service delivery, environmental management, and inclusive socio-economic growth.

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

During the first nine months of FY 2025/26, Mbooni-Kee Municipality was conferred Municipal Charter. The Charter marked a significant milestone by enabling the municipality to undertake devolved urban functions including infrastructure development, solid waste management, and development control. In addition, key infrastructure interventions were implemented, including the construction of two bodaboda sheds at Kalawani and Kali markets to support local transport operators, improve trading conditions, and enhance orderliness within the market centres. Increased and timely funding, coupled with strengthened institutional capacity, will be essential to accelerate implementation of infrastructure projects, improve service delivery, and achieve sustainable urban development within Mbooni-Kee Municipality.

Planned priority objectives and outputs for the 2026/27 Budget.

In FY 2026/27, Mbooni-Kee Municipality will prioritize implementation of key urban development interventions aimed at strengthening planning frameworks, improving infrastructure, and enhancing service delivery. The Municipality will focus on preparation of critical planning instruments, including the Municipal Integrated Development Plan (IDeP), to guide orderly and sustainable urban growth.

To improve accessibility and support local economic activities, the Municipality will undertake the construction and maintenance of pathways in Kikima Market, as well as the planning of Kalawani and Kitundu markets to enhance organization and trading conditions. In efforts to improve public safety and security, the Municipality will install floodlights at Ngoluni, Kalawa, and Kyang' Ondu markets, thereby enhancing visibility and extending business hours.

Further, the Municipality will invest in sanitation infrastructure through the construction of a public toilet, aimed at improving hygiene and public health standards. These priority interventions are expected to contribute to a more organized, safe, and economically vibrant municipality while supporting sustainable urban development.

18.3 Programme Objectives/Overall Outcome

Programme	Objective
Urban Development	To promote sustainable, inclusive, and well-coordinated urban growth through provision of infrastructure, basic services, and improved urban living conditions

18.4 Summary of Expenditure by Programmes, 2025/26– 2028/29 (Kshs.)

Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.				
SP1. 1 Mbooni Kee Municipality	-	28,145,594	28,989,962	29,859,661
Total Expenditure of P.1	-	28,145,594	28,989,962	29,859,661
Total Expenditure of Vote	-	28,145,594	28,989,962	29,859,661

18.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	-	12,645,594	13,024,962	13,415,711
Compensation to Employees	-	2,835,594	2,920,662	3,008,282
Use of goods and services	-	8,710,000	8,971,300	9,240,439
Current Transfers Govt. Agencies			-	-
Other Recurrent	-	1,100,000	1,133,000	1,166,990
Capital Expenditure	-	15,500,000	15,965,000	16,443,950
Acquisition of Non-Financial Assets				
Other Development	-	15,500,000	15,965,000	16,443,950
Total Expenditure of Vote	-	28,145,594	28,989,962	29,859,661

18.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs)

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Projected Estimates	
		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.				
Current Expenditure	-	12,645,594	13,024,962	13,415,711
Compensation to Employees	-	2,835,594	2,920,662	3,008,282
Use of goods and services	-	8,710,000	8,971,300	9,240,439
Other Recurrent	-	1,100,000	1,133,000	1,166,990
Capital Expenditure	-	15,500,000	16,275,000	17,088,750
Acquisition of Non-Financial Assets				
Other Development	-	15,500,000	16,275,000	17,088,750
Total Expenditure	-	28,145,594	29,299,962	30,504,461
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	-	12,645,594	13,221,162	13,823,807
Compensation to Employees		2,835,594	2,920,662	3,008,282
Use of goods and services		8,710,000	9,145,500	9,602,775
Other Recurrent		1,100,000	1,155,000	1,212,750
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development		15,500,000	16,275,000	17,088,750
Total Expenditure	-	28,145,594	29,496,162	30,912,557

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

No	Delivery Unit	Staff Details		Staff Establishment in FY 2025/26			Expenditure Estimates		
		Position Title	Job Group	Authorized	In position	2025/26	2026/27	2027/28	2028/29
1	Mbooni-Kee Municipality	Municipal Manager			1	-	2,835,594	2,920,662	3,008,282
	Total					-	2,835,594	2,920,662	3,008,282

18.8 Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29

Programme Name	Key out put	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Urban Development							
Objective: To promote sustainable, inclusive, and well-coordinated urban growth through development of infrastructure, provision of basic services, and improvement of urban living conditions, ensuring safe, resilient, and livable urban centres							
Urban Development	Municipal Integrated Development Plan (IDeP) developed	Municipal Integrated Development Plan (IDeP)	-	-	1	--	-
	Pathways constructed and maintained	KMs of Pathways in Kikima market constructed and maintained	-	-	1	1	1
	Markets planned	No. of markets planned	-	-	4	4	4
	Solar floodlights installed	No. of floodlights installed	-	-	3	3	3
	Public toilets constructed	No. of public toilets constructed	-	-	1	2	3

19.0 DEPARTMENT OF ICT, EDUCATION & INTERNSHIP

19.1 Department's Vision and Mission

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.

19.2 Performance Overview and Background for Programme(s) Funding

FY 2022/23 to 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

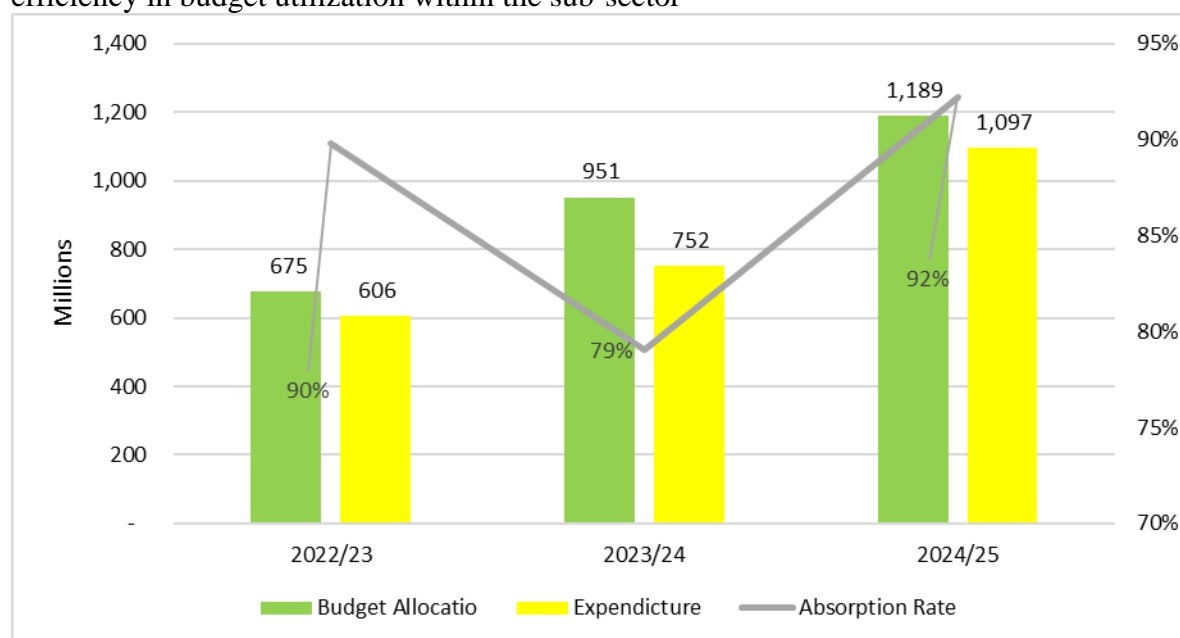


Figure 7: Education and Internship Sub Sector Performance

FY 2025/26 Non-Financial Performance

The department completed the construction of new classrooms in 29 ECDE centres, with works ongoing in 30 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 373 bright and needy students benefitted from the County scholarships.

The department recruited, placed and managed a total of 104 interns with an aim to equip them with skills to enhance their employability. 47 Vocational Training Centres (VTCs) were equipped with training tools with infrastructural development done in three centres, 900 youths weretrained under the 2Jiajiri to impart them with skills for employability.

19.3 Development Priorities for FY 2026/27

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.

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.

19.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)

Programme/ Sub Programme	Revised Budget(2) Estimates		Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
SP1. 1 General administration & planning	734,909,886	846,668,391	889,001,811	933,451,901
Total Expenditure of P.1	734,909,886	846,668,391	889,001,811	933,451,901
Programme 2: Early childhood education				
SP1. 1 Early childhood education	210,650,739	223,684,687	234,868,921	246,612,367
Total Expenditure of P.1	210,650,739	223,684,687	234,868,921	246,612,367
Programme 3: Technical training & non formal education				
SP1. 1 Technical training & non formal education	69,222,021	40,737,215	42,774,076	44,912,780
Total Expenditure of P.1	69,222,021	40,737,215	42,774,076	44,912,780
Programme 4: Support to Education and library services				
SP1. 1 Support to education	27,925,735	27,207,215	28,567,576	29,995,955
Total Expenditure of P.1	27,925,735	27,207,215	28,567,576	29,995,955
Programme 5; ICT Infrastructure & Systems Development				
SP3. 1 ICT Infrastructure & Systems Development	32,098,215	17,707,215	18,592,576	19,522,205
Total Expenditure of P.3	32,098,215	17,707,215	18,592,576	19,522,205
Programme 6; Internship, Mentorship and volunteerism				
Sub-Programme 6.1: Internship, Mentorship and volunteerism	13,159,130	10,657,215	11,190,076	11,749,580
Total Expenditure of P.6	13,159,130	10,657,215	11,190,076	11,749,580
Total Expenditure of Vote	1,087,965,726	1,166,661,938	1,224,995,035	1,286,244,787

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

Expenditure Classification	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	813,292,647	916,011,938	961,812,535	1,009,903,162
Compensation to Employees	721,713,765	838,391,165	880,310,723	924,326,259
Use of goods and services	20,924,774	14,370,773	15,089,312	15,843,777
Current Transfers Govt. Agencies				
Other Recurrent	70,654,108	63,250,000	66,412,500	69,733,125

Expenditure Classification	Revised Budget(2) Estimates	Projected Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Capital Expenditure	274,673,079	250,650,000	263,182,500	276,341,625
Acquisition of Non-Financial Assets				
Other Development	274,673,079	250,650,000	263,182,500	276,341,625
Total Expenditure of Vote	1,087,965,726	1,166,661,938	1,224,995,035	1,286,244,787

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

Expenditure Classification	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning				
Current Expenditure	734,909,886	846,668,391	889,001,811	933,451,901
Compensation to Employees	721,713,765	838,391,165	880,310,723	924,326,259
Use of goods and services	11,696,121	5,677,226	5,961,087	6,259,142
Other Recurrent	1,500,000	2,600,000	2,730,000	2,866,500
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	734,909,886	846,668,391	889,001,811	933,451,901
Sub-Programme 1.1: General administration & planning				
Current Expenditure	734,909,886	846,668,391	889,001,811	933,451,901
Compensation to Employees	721,713,765	838,391,165	880,310,723	924,326,259
Use of goods and services	11,696,121	5,677,226	5,961,087	6,259,142
Other Recurrent	1,500,000	2,600,000	2,730,000	2,866,500
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	734,909,886	846,668,391	889,001,811	933,451,901
Programme 2: Early childhood education				
Current Expenditure	19,960,503	16,684,687	17,518,921	18,394,867
Compensation to Employees	-	-	-	-
Use of goods and services	3,145,463	2,684,687	2,818,921	2,959,867
Other Recurrent	16,815,040	14,000,000	14,700,000	15,435,000
Capital Expenditure	190,690,236	207,000,000	217,350,000	228,217,500
Acquisition of Non-Financial Assets				
Other Development	190,690,236	207,000,000	217,350,000	228,217,500
Total Expenditure	210,650,739	223,684,687	234,868,921	246,612,367
Sub-Programme 2.1: Early childhood education				
Current Expenditure	19,960,503	16,684,687	17,518,921	18,394,867
Compensation to Employees	-	-	-	-
Use of goods and services	3,145,463	2,684,687	2,818,921	2,959,867
Other Recurrent	16,815,040	14,000,000	14,700,000	15,435,000
Capital Expenditure	190,690,236	207,000,000	217,350,000	228,217,500
Acquisition of Non-Financial Assets				
Other Development	190,690,236	207,000,000	217,350,000	228,217,500
Total Expenditure	210,650,739	223,684,687	234,868,921	246,612,367
Programme 3: Technical training				

Expenditure Classification	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
& non formal education				
Current Expenditure	2,245,740	1,137,215	1,194,076	1,253,780
Compensation to Employees	-	-	-	-
Use of goods and services	1,250,000	1,137,215	1,194,076	1,253,780
Other Recurrent	995,740	-	-	-
Capital Expenditure	66,976,281	39,600,000	41,580,000	43,659,000
Acquisition of Non-Financial Assets				
Other Development	66,976,281	39,600,000	41,580,000	43,659,000
Total Expenditure	69,222,021	40,737,215	42,774,076	44,912,780
Sub-Programme 3.1: Technical training & non formal education				
Current Expenditure	2,245,740	1,137,215	1,194,076	1,253,780
Compensation to Employees	-	-	-	-
Use of goods and services	1,250,000	1,137,215	1,194,076	1,253,780
Other Recurrent	995,740	-	-	-
Capital Expenditure	66,976,281	39,600,000	41,580,000	43,659,000
Acquisition of Non-Financial Assets				
Other Development	66,976,281	39,600,000	41,580,000	43,659,000
Total Expenditure	69,222,021	40,737,215	42,774,076	44,912,780
Programme 4: Support to education and Library Services				
Current Expenditure	27,925,735	23,157,215	24,315,076	25,530,830
Compensation to Employees	-	-	-	-
Use of goods and services	1,450,000	1,157,215	1,215,076	1,275,830
Other Recurrent	26,475,735	22,000,000	23,100,000	24,255,000
Capital Expenditure	-	4,050,000	4,252,500	4,465,125
Acquisition of Non-Financial Assets				
Other Development	-	4,050,000	4,252,500	4,465,125
Total Expenditure	27,925,735	27,207,215	28,567,576	29,995,955
Sub-Programme 4.1: Support to education and Library Services				
Current Expenditure	27,925,735	23,157,215	24,315,076	25,530,830
Compensation to Employees	-	-	-	-
Use of goods and services	1,450,000	1,157,215	1,215,076	1,275,830
Other Recurrent	26,475,735	22,000,000	23,100,000	24,255,000
Capital Expenditure	-	4,050,000	4,252,500	4,465,125
Acquisition of Non-Financial Assets				
Other Development	-	4,050,000	4,252,500	4,465,125
Total Expenditure	27,925,735	27,207,215	28,567,576	29,995,955
Programme 5 ; ICT Infrastructure & Systems Development				
Current Expenditure	15,091,653	17,707,215	18,592,576	19,522,205
Compensation to Employees	-	-	-	-
Use of goods and services	2,433,190	3,057,215	3,210,076	3,370,580
Other Recurrent	12,658,463	14,650,000	15,382,500	16,151,625
Capital Expenditure	17,006,562	-	-	-
Acquisition of Non-Financial Assets				
Other Development	17,006,562	-	-	-
Total Expenditure	32,098,215	17,707,215	18,592,576	19,522,205

Expenditure Classification	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Sub-Programme 5.1: ICT Infrastructure & Systems Development				
Current Expenditure	15,091,653	17,707,215	18,592,576	19,522,205
Compensation to Employees	-	-	-	-
Use of goods and services	2,433,190	3,057,215	3,210,076	3,370,580
Other Recurrent	12,658,463	14,650,000	15,382,500	16,151,625
Capital Expenditure	17,006,562	-	-	-
Acquisition of Non-Financial Assets				
Other Development	17,006,562	-	-	-
Total Expenditure	32,098,215	17,707,215	18,592,576	19,522,205
Programme 6; Internship, Mentorship and volunteerism				
Current Expenditure	13,159,130	10,657,215	11,190,076	11,749,580
Compensation to Employees	-	-	-	-
Use of goods and services	950,000	657,215	690,076	724,580
Other Recurrent	12,209,130	10,000,000	10,500,000	11,025,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-	-	-	-
Total Expenditure	13,159,130	10,657,215	11,190,076	11,749,580
Sub-Programme 6.1: Internship, Mentorship and volunteerism				
Current Expenditure	13,159,130	10,657,215	11,190,076	11,749,580
Compensation to Employees	-	-	-	-
Use of goods and services	950,000	657,215	690,076	724,580
Other Recurrent	12,209,130	10,000,000	10,500,000	11,025,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Other Development	-			
Total Expenditure	13,159,130	10,657,215		11,749,580

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

DELIVERY UNIT	POSITION/ TITLE	J/G	IN POSITION	FY 2025/26 ESTIMATES	FY 2026/27	FY 2027/28 PROJECTED-KSH	FY 2028/29 PROJECTED-KSH
Administration	Member - County Executive Committee	T	1	8,223,062	9,552,461	9,949,407	10,446,877
Administration	County Chief Officer	S	2	12,378,603	14,379,816	13,537,636	14,214,518
Administration	Director of Administration	R	3	13,146,850	15,272,264	14,377,816	15,096,707
Education & Internship	Assistant Director - Education	P	1	3,048,015	3,540,779	3,333,406	3,500,077
ICT	Assistant Director ICT	P	1	3,048,015	3,540,779	3,333,406	3,500,077
Education & Internship	Librarian [1]	P	1	3,048,015	3,540,779	3,333,406	3,500,077
Education & Internship	Librarian [2]	N	2	4,427,437	5,143,208	4,841,987	5,084,086
Education & Internship	Principal Lecturer	N	1	2,213,718	2,571,603	2,420,994	2,542,043
ICT	Chief ICT Officer	M	2	3,578,941	4,157,538	3,914,045	4,109,747
Administration	Chief Office Administrator	M	1	1,817,138	2,110,909	1,987,281	2,086,645
Education & Internship	Chief Youth Polytechnic Instructor	M	1	2,072,706	2,407,794	2,266,777	2,380,116
Education & Internship	Senior Library Assistant	M	9	15,856,229	18,419,660	17,340,880	18,207,924
Education & Internship	Senior Education Officer	L	1	1,599,173	1,857,707	1,748,907	1,836,352
ICT	Senior ICT Assistant	L	1	1,599,173	1,857,707	1,748,907	1,836,352
ICT	Senior ICT Officer	L	5	7,995,862	9,288,530	8,744,530	9,181,756
Education & Internship	Senior Youth Polytechnic Instructor	L	5	7,995,862	9,288,530	8,744,530	9,181,756
Administration	Records Management Officer[1]	K	1	786,658	913,835	860,314	903,330
Education & Internship	Education Officer[1]	K	11	15,243,770	17,708,187	16,671,076	17,504,629
ICT	ICT Assistant[1]	K	1	1,318,467	1,531,620	1,441,918	1,514,014
ICT	ICT Officer	K	1	1,565,345	1,818,410	1,711,912	1,797,507
Education & Internship	Youth Polytechnic Instructor[1]	K	4	5,273,866	6,126,477	5,767,669	6,056,053
ICT	ICT Officer [2]	J	1	1,029,940	1,196,447	1,126,376	1,182,694
Administration	Chief Clerical Officer	J	1	1,149,473	1,335,305	1,257,101	1,319,956
ICT	ICT Assistant [2]	J	1	1,029,940	1,196,447	1,126,376	1,182,694
Education & Internship	Library Assistant [1]	J	6	6,896,840	8,011,832	7,542,605	7,919,735
Administration	Security Officer [2]	J	1	1,149,473	1,335,305	1,257,101	1,319,956
Education & Internship	Youth Polytechnic Instructor[2]	J	2	2,059,879	2,392,894	2,252,750	2,365,388
ICT	ICT Officer [3]	H	1	850,076	987,505	929,670	976,153
Education & Internship	Charge Hand II	H	1	850,076	987,505	929,670	976,153
Education & Internship	ECD Teacher [2]	H	208	151,593,152	176,100,783	165,787,126	174,076,482
ICT	ICT Assistant [3]	H	10	9,606,939	11,160,065	10,506,456	11,031,779
Administration	Senior Clerical Officer	H	2	1,718,332	1,996,130	1,879,223	1,973,184
Education & Internship	Youth Polytechnic Instructor[3]	H	72	61,535,823	71,484,143	67,297,547	70,662,424
Education & Internship	Artisans [1]	G	17	13,409,793	15,577,716	14,665,379	15,398,648
Education & Internship	ECD Teacher [3]	G	659	278,457,519	323,474,949	304,530,061	319,756,564
Administration	Office Administrative Assistant [3]	G	1	771,549	896,283	843,790	885,979
Education & Internship	Artisans [2]	F	18	11,353,857	13,189,403	12,416,941	13,037,788

DELIVERY UNIT	POSITION/ TITLE	J/G	IN POSITION	FY 2025/26 ESTIMATES	FY 2026/27	FY 2027/28 PROJECTED-KSH	FY 2028/29 PROJECTED-KSH
Education & Internship	ECDE[3]	F	75	40,358,628	46,883,292	44,137,488	46,344,362
Administration	Clerical Officer[1]	F	1	789,730	917,403	863,675	906,858
Education & Internship	Cook[2]	F	2	1,396,865	1,622,692	1,527,656	1,604,038
Administration	Driver[1]	F	1	589,182	684,433	644,348	676,566
Administration	Senior Subordinate Staff	F	2	1,387,989	1,612,381	1,517,949	1,593,847
Education & Internship	Artisans [3]	E	28	15,330,008	17,808,366	16,765,388	17,603,657
Administration	Subordinate Staff [1]	E	1	615,584	715,104	673,222	706,883
Administration	Senior Driver[3]	D	1	1,095,022	1,272,051	1,197,551	1,257,429
Administration	Senior Support Staff	D	1	451,193	524,136	493,439	518,111

19.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 - 2028/29

Sub - Programme	Key Output	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Early childhood education							
Objectives: To enhance access to quality early childhood education							
Early childhood education	ECDE classrooms constructed	No. of ECDE centres with newly constructed classrooms	44	60	72	75	80
	Total ECDE enrolment	No. of ECDE pupils enrolled in public institutions	39,246	39,500	40,300	40,500	41,000
	ECDE teachers trained	No. of ECDE teachers who have benefitted from relevant training	959	2,400	2,400	2,400	2,400
	ECDE learners under school feeding programme	No. of ECDE children benefiting from school feeding programme	-	863	2,218	3,500	4,500
	ECDE learners supported through capitation	No. of ECDE learners under capitation	39,246	39,500	40,300	40,500	41,000
Programme: Technical training & non formal education							
Objective: To enhance access to quality vocational training							
Technical training & non formal education	Vocational Training Centres with infrastructural development	No. of Vocational Training Centres (VTCs) upgraded through infrastructural development	3	2	10	10	10
	Vocational training centres equipped	No. of Vocational Training Centres equipped	1	47	47	56	61
	VTC enrolment	Total enrolment in Vocational Training Centres	4,716	4,800	5,000	5,200	5,400
	Trainees benefitting from capitation	No. of trainees under capitation	4,716	4,800	5,000	5,200	5,400
	Youth benefitting from 2jiajiri programme	No. of beneficiaries of 2jiajiri programme	-	900	900	900	900
Programme: Support to Education and Community Libraries Services							
Objective: To enhance access, retention and transition							

Sub - Programme	Key Output	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Support to Education and Community Libraries Services	Bright and needy students accessing education through scholarships	No. of students supported with scholarships	675	585	456	366	276
	Library maintained	No. of community libraries maintained	-	-	1	0	0
	Information material purchased	No. of information material purchased	-	-	3,000	-	-
	E-libraries established	No. of e-libraries established	-	-	1	-	-
	Library staff capacity built	No. of library staff capacity built	-	-	23	-	23
Programme: ICT Infrastructure & Systems Development							
Objective: To enhance access to ICT and promote ICT literacy to improve service delivery and digital inclusion							
ICT Infrastructure & Systems Development	Government services automated	Proportion of government services automated	50%	60%	65%	85%	95%
	Tech and innovation challenges rolled out	No. of tech and innovation challenges rolled out	4	2	2	2	2
	Youth trained on ICT in the County Information Centres	No. of youth trained on ICT in the County Information Centres	622	-	650	700	750
	ICT equipment maintained and serviced	No. of ICT equipment maintained and serviced	-	-	250	250	250
Programme: Internship, Mentorship and Volunteerism							
Objective: To engage, mentor and capacity build interns, attaches and volunteers for socioeconomic transformation							
Internship, Mentorship and Volunteerism	Youth engaged in internship programme	No of interns engaged	125	90	90	90	90
	Attaches enrolled under the attachment programme	No of youth under attachment programme	607	600	600	600	600
	Mentorship forums held for the interns and attaches	No. of mentorship programmes for the interns and attachés	3	3	3	3	3

20.0 MAKUENI COUNTY FRUIT DEVELOPMENT AND MARKETING AUTHORITY

20.1 Department's Vision and Mission

Vision

Transformed livelihoods of fruit farmers in Makueni County

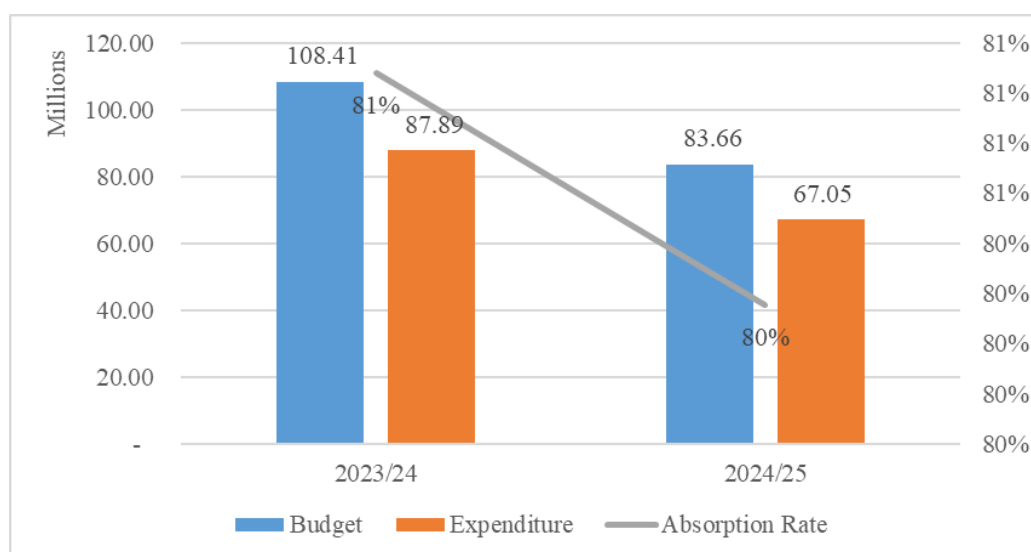
Mission

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

20.2 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.

Makueni County Fruit Development and Marketing Authority Expenditure Analysis



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.

In FY 2024/25, the MCFDMA a total of 1,486 drums of fruit puree were processed while production of 22 MT of ready to Drink (RTD) juice achieved. Similarly, the authority sold 24,000 liters of water generating Ksh. 800,000 in own source revenue. The total revenue generated from fruit product and water sales stood at Ksh. 32.06 million.

As at 31st December 2024, the Authority incurred an expenditure of KShs. 12,920,891 out of an allocation of Kshs. 82,054,584 representing an absorption rate of 16 percent.

Budget Summary and Expenditure

Economic Classification	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	6,815,176	44
Maintenance	1,111,241	31
Sub Total	7,926,417	42
Personnel	-	0
Total Recurrent	7,926,417	22
Development	4,994,474	11
Total Budget	12,920,891	16

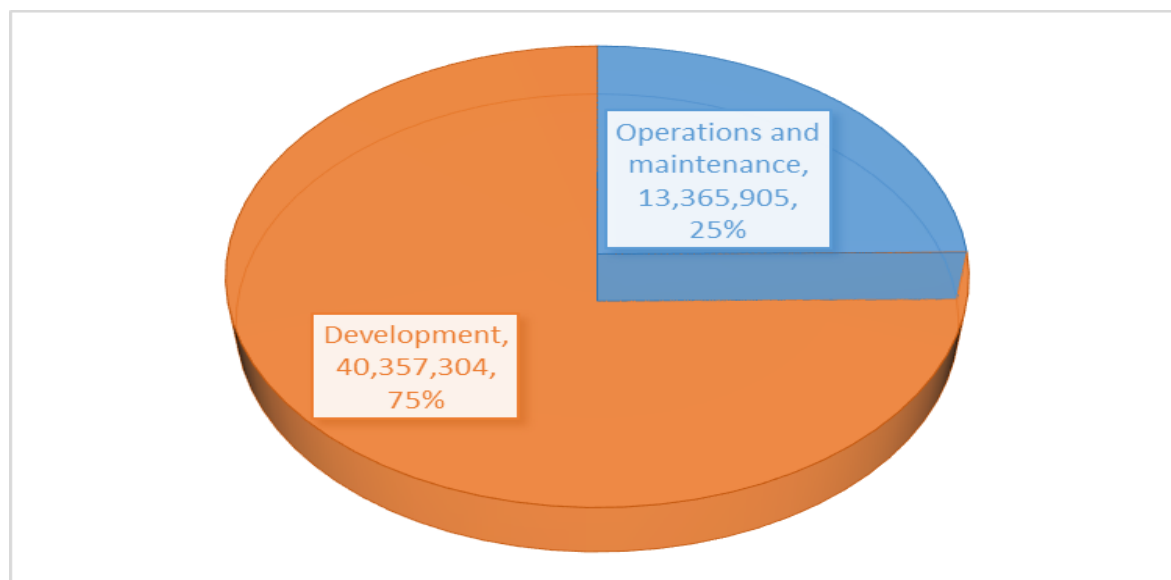
County treasury 2026

FY 2025/26 Third quarter performance

Financial performance

In the third quarter, the Authority incurred an expenditure of Ksh. 53,723,209 against a budget of Ksh 87,050,656 which comprise operations and maintenance Ksh 13,365,905 and development Ksh 40,357,304 leading to an overall absorption rate of 62 percent. The total expenditure consists of 75 percent development and 25 percent operations and maintenance

Figure: MCFDMA Half Year Expenditure by Economic Classification



Non-financial performance

On the end the third quarter of FY 2025/26, the Authority generated a cumulative revenue amounting to Ksh 15,777,380, against a target of KSh 70,840,000, indicating a shortfall of

KSh 55,062,620, with sales still ongoing, pointing to a lag between production and market uptake but with clear potential for improved revenue performance as commercialization efforts scale. MCFDMA recorded strong production performance by surpassing targets in both product lines, delivering 2,213 drums of puree against a target of 1,400 and 44.192 MT of RTD juice against a target of 30 MT

20.3 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

20.4 Summary of Expenditure by Programmes, FY 2025/26 -2028/29 (Kshs)

Programme/ Sub Programme	FY 2025/26	FY 2026/27	Projected Estimates	
	Budget (2)Estimates	Budget Estimates	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.				
SP1. 1 Makueni Fruit Development and Marketing Authority	100,050,657	132,993,345	139,643,012	146,625,163
Total Expenditure of P.1	100,050,657	132,993,345	139,643,012	146,625,163
Total Expenditure of Vote	100,050,657	132,993,345	139,643,012	146,625,163

20.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 -2028/29 (Kshs)

Expenditure Classification	FY 2025/26	FY 2026/27	Projected Estimates	
	Budget (2)Estimates	Budget Estimates	FY 2027/28	FY 2028/29
Current Expenditure	37,000,435	37,851,345	39,743,912	41,731,108
Compensation to Employees	17,432,207	18,303,817	19,219,008	20,179,958
Use of goods and services	15,055,700	15,035,000	15,786,750	16,576,088
Current Transfers Govt. Agencies				
Other Recurrent	4,512,528	4,512,528	4,738,154	4,975,062
Capital Expenditure	63,050,222	95,142,000	99,899,100	104,894,055
Acquisition of Non-Financial Assets				
Other Development	63,050,222	95,142,000	99,899,100	104,894,055
Total Expenditure of Vote	100,050,657	132,993,345	139,643,012	146,625,163

20.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 -2028/29 (Kshs)

Expenditure Classification	FY 2025/26	FY 2026/27	Projected Estimates	
	Budget (2)Estimates	Budget Estimates	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.				
Current Expenditure	37,000,435	37,851,345	39,743,912	41,731,108
Compensation to Employees	17,432,207	18,303,817	19,219,008	20,179,958
Use of goods and services	15,055,700	15,035,000	15,786,750	16,576,088
Other Recurrent	4,512,528	4,512,528	4,738,154	4,975,062
Capital Expenditure	63,050,222	95,142,000	99,899,100	104,894,055
Acquisition of Non-Financial Assets				
Other Development	63,050,222	95,142,000	99,899,100	104,894,055
Total Expenditure	100,050,657	132,993,345	139,643,012	146,625,163
Sub-Programme 1.1: General Administration & support services.				
Current Expenditure	37,000,435	37,851,345	39,743,912	41,731,108
Compensation to Employees	17,432,207.00	18,303,817	19,219,008	20,179,958

Use of goods and services	15,055,700.00	15,035,000	15,786,750	16,576,088
Other Recurrent	4,512,528.00	4,512,528	4,738,154	4,975,062
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development	63,050,222.00	95,142,000	99,899,100	104,894,055
Total Expenditure	100,050,657	132,993,345	139,643,012	146,625,163

20.7 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 - 2028/29

Makueni County Fruit Development and Marketing Authority Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Projected Target 2026/27	Projected Target 2027/28	Projected Target 2028/29
Agribusiness and information management	Fruit processing	MCFD MA	Mangoes processed into Puree and RTD juice	Quantity of puree produced(drums)	1280	1400	4500	5000	5500
				Quantity of RTD juice produced in MT	25	30	60	65	70
				Revenue Generated	35,932,588	70,840,000	100,980,000	110,800,000	110,800,000

21.0 MAKUENI COUNTY ASSEMBLY

The County Assembly of Makueni is developing its FY 2026/2027 budget amidst a shifting landscape of socio-economic, legislative, and governance trends. This budget is anchored in the core principles of fiscal discipline, public inclusion, and service excellence, with a primary objective to fortify the Assembly's legislative, oversight, and representative mandates.

21.1 County Assembly Vision and Mission

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.

21.2 Strategic Overview and Context for Budget Intervention

The County Assembly operates through two primary programmes: **Legislation, Oversight, and Representation**, and **Administrative Services**. For the 2026/27 financial year, the total expenditure budget is set at **KES 854,631,317**. This figure includes "non-ceiling" items, specifically a **KES 15,000,000** allocation for development expenditure to support capital projects within the devolved government system.

The 2025/26 financial year was marked by several significant hurdles. The County Assemblies Forum continued its ongoing push for financial autonomy, which remains a primary challenge. Additionally, budget implementation was slowed by lengthy procurement processes, while operations were hindered by a shortage of office facilities for both MCAs and staff. Technical and logistical issues also persisted, specifically inadequate support from the IFMIS department regarding module rollouts and consistently late exchequer releases.

Key achievements for the 2025/26 period include the installation of an off-grid solar power system and significant progress on the construction of the new office block. On the legislative front, the Assembly successfully considered various petitions and tabled 145 committee reports. Furthermore, the Assembly demonstrated fiscal responsibility through the prudent management of limited resources, the approval of revised budgets, and the timely enactment of statutory revenue-raising bills.

To address the identified challenges, the Assembly will proactively engage with the National Treasury, the CRA, the Controller of Budget, and the Senate throughout *FY 2026/2027*. These consultations will focus on two critical pillars:

- *Institutional Autonomy*: Securing the County Assembly's independence from the County Executive to ensure unbiased governance.
- *Fiscal Sustainability*: Advocating for the review of budget ceilings to align with the Assembly's operational needs.

The County Assembly remains a cornerstone of good governance, transparency, and accountability within the county. For the 2026/2027 financial year, our strategic focus centers

on three key pillars: enhancing institutional capacity for legislation and oversight, fostering participatory governance through robust civic education and stakeholder engagement, and ensuring strict adherence to Public Finance Management (PFM) laws and SRC guidelines.

The County Assembly is committed to prioritizing the following strategic areas:SP

1. *Institutional Capacity Building*: Investing in continuous professional development for MCAs and staff to sharpen legislative, oversight, and representative capabilities.
2. *Infrastructure & Digital Transformation*: Completing the Assembly office block and upgrading ICT infrastructure to fully support e-parliament systems.
3. *Enhanced Public Engagement*: Strengthening civic education, public hearings, and stakeholder forums to ensure inclusive governance across all wards.
4. *Results-Based Monitoring & Evaluation*: Implementing a robust M&E framework to effectively track the execution of county laws, policies, and House resolutions.
5. *Governance & Statutory Compliance*: Bolstering internal audits and risk management while ensuring strict adherence to SRC guidelines and procurement regulations.

Conclusion

The FY 2026/2027 budget provides a roadmap for the County Assembly to fulfill its constitutional mandate effectively while adapting to fiscal realities. Through strategic resource allocation and stakeholder engagement, the Assembly aims to contribute meaningfully to transparent, accountable, and citizen-driven governance in Makueni County.

21.3 Programmes and their Objectives

General Administration and Planning Services

To provide efficient and effective service, and offer support function to the County Assembly of Makueni.

Legislation, Oversight and Representation

To enact County laws while evaluating policy implementation in order to ensure world class service to the people of Makueni County.

21.4 Summary of Expenditure by Programs (Kshs.)

PROGRAMME	ESTIMATES	PROJECTION	
	FY2026/27	2027/28	2028/29
P1:General Administration, Planning and Support Services	744,688,555	861,922,982	905,019,131
P2:Legislation, Oversight and Representation	109,942,762	120,937,038	133,030,742
Total Vote	854,631,317	982,860,020	1,038,049,873

21.5 Summary of Expenditure by Economic Classification (Kshs.)

PROGRAMME		ESTIMATES	PROJECTIONS	
		2026/27	2027/28	2028/29
P 1	General Administration, Planning and Support Services	744,688,555	861,922,982	905,019,131
	Recurrent Expenditure	729,688,555	781,922,982	815,019,131
	Development Expenditure	15,000,000	80,000,000	90,000,000
P 2	Legislation, Oversight and Representation	109,942,762	120,937,038	133,030,742
	Recurrent Expenditure	109,942,762	120,937,038	133,030,742
	Development Expenditure	0	0	0
Total Vote:		854,631,317	982,860,020	1,038,049,873

21.6 Summary of the Programme Outputs and Performance Indicators

Programme	Delivery Unit	Key Output	Key Performance Indicator	Target FY2026/27	Target FY2027/28	Target FY2028/29
Programme 1: General Administration and planning services						
Programme Outcome: Quality support services Delivery in the County Assembly						
SP1.1: County Assembly Service Board	CASB	Budget Estimates prepared	No of Approved Budget Estimates	1	1	1
		Strategic Plan prepared	No County Assembly Strategic Plan prepared	1	1	1
SP1.2: Clerk's Office	CAC	Administration of Approved budget	Budget utilization	90%	90%	90%
		Departmental activities coordinated	No of Departmental Meeting held	12	12	12
		Legislative function coordinated	No. Legislation passed	12	12	12
SP1.3: Human Resource Development	HRD	Manpower sourcing, compensation and layoffs	Optimum staffing levels	100%	100%	100%
		Staff/MCA training and development	Training manuals and calendar	1	1	1
		Policies and Procedures	HRM policy development	1	1	1
SP1.4: Finance & Accounts	FIN & ACC		Periodic submission of financial reports and statements	Quarterly and annual financial reports	Quarterly and annual financial reports	Quarterly and annual financial reports
		Proper book keeping	Procedure on imprest and supplier payment administration. Procedure on flow of requisition.	Weekly	Weekly	Weekly
				Daily/ As per service charter	Daily/As per service charter	Daily/ As per service charter
		Policies and Procedures	Finance and Accounting policy	1 Reviewed	1 Implemented	1 Reviewed/ Implemented
SP1.5: Library, Research & ICT	LIB, RESEARCH & ICT		Adequate library material and information engines	70% availability or requested material	90% availability or requested material	100% availability or requested material
			Research reports	Timely production of research reports as requested	Timely production of research reports as requested	Timely production of research reports as requested
		Information services	Stable Computer network with proper coverage	90% computer network coverage	95% computer network coverage	100% computer network coverage
			Maintenance and Health compliance of	Servicing of computer and	Servicing of computer and	Servicing of computer and

			computers	peripheral within 2 days of the request	peripheral within 2 days of the request	peripheral within 2 days of the request
SP1.6: Procurement	PROCUREMENT	Timeliness and Planning	Annual procurement plan	Submission of Procurement plan by June 30th	Submission of Procurement plan by June 30th	Submission of Procurement plan by June 30th
		Inventory Efficiency	Proper stock management	Maintain critical stock availability at 90%	Maintain critical stock availability at 95%	Zero stockouts of critical office/operation supplies
		Cost and value for money	Price management	Achieve up to 5% cost saving against market reference prices	Achieve 5%-10% cost saving through competitive bidding	Achieve >10% cost saving while maintaining quality standards
Programme 2: Legislation, Oversight and Representation						
Programme Outcome: Enhanced democratic governance through robust legislation, effective oversight and responsive representation.						
SP2.1: Legal Services	LEGAL	Bill drafting	No of bills drafted	1 bill per month	1 bill per month	1 bill per month
		Legal representation	No of cases won	80%	80%	80%
SP2.2: Legislative Services	LEGISLATIVE SERVICES	Clerical duties to committees	Committee reports and minutes	Committee reports and minutes before the next committee sitting	Committee reports and minutes before the next committee sitting	Committee reports and minutes before the next committee sitting
		Committee management	Committee work plan and adherence to the same	1 annual	1 annual	1 annual
SP2.3: Hansard	HANSARD	Recording house and Committee proceedings	Hansard records	Complete Hansard record per session	Complete Hansard record per session	Complete Hansard record per session
		Transcribe and edit Hansard reports	No of monthly Hansard reports prepared	32	32	32
SP2.4: Fiscal Analysis	FISCAL	Analysis, Estimates recording	Analysis Report on key budget policy instruments i.e. CIDP, ADP, CIBROP and CFSP	Analysis report per instrument	Analysis report per instrument	Analysis report per instrument
		Quarterly Budget implementation Review Reports	No. of Quarterly Budget Implement	4	4	4
		Revenue performance and forecasting	Revenue forecasting	100% Accuracy in forecasting	100% Accuracy in forecasting	100% Accuracy in forecasting

ANNEXTURES;

21.7 ANNEX 1: FY 2026/27 BUDGET ESTIMATES HEADQUARTER PROJECTS

The county will implement the following projects and programmes under the FY 2026/27 headquarter budget estimates.

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
1	Agriculture	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	290,096,655	105,000,000
2	Agriculture	HQ	Construction of horticultural aggregation centres		28,000,000
3	Agriculture	All	Livestock Disease Control	7,000,000	7,000,000
4	Agriculture	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	532,346	5,000,000
5	Agriculture	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	5,000,000
6	Agriculture	KiimakiuKalanzoni	Malili town stockyard -Fencing of stockyard		3,000,000
7	Agriculture	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	3,000,000	2,000,000
8	Agriculture	Kisau/Kiteta	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard		500,000
9	Agriculture	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.		454,275
10	Attorney	HQ	Land Succession and Titling		3,800,000
11	Attorney		Fasttrack Issuance of letters allotment for Wote Township		1,200,000
12	Devolution		IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	352,500,000
13	Devolution		IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	72,909,500	36,454,750
14	Education	HQ	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)		15,000,000
15	Education		CTTI Development and capitation - Equipping of CTTIs (VTCs)	7,956,660	4,500,000
16	Education	HQ	CTTI Development and capitation	-	4,000,000
17	Emali Sultan Municipality		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG) for FY 2025/26		17,878,678
18	Emali Sultan Municipality		Youth empowerment - Sports and Talent Development - KUSP (UDG Grant)	1,000,000	2,000,000
19	Emali Sultan Municipality		Installation of CCTV surveillance at critical points in Emali Town	-	1,500,000
20	Emali Sultan Municipality	All	Roads improvement programm within the municipality - KUSP (UDG Grant)		9,283,771

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
21	Emali Sultan Municipality	All	Streetlighting- solar floodlights - KUSP (UDG Grant)		5,800,000
22	Emali Sultan Municipality	Nzakika	Floodlights at Ndovea Market		600,000
23	Emali Sultan Municipality	Nzakika	Repair of market street lights at Matiliku town		600,000
24	Emali Sultan Municipality	All	Protective gear and tools		2,000,000
25	Emali Sultan Municipality	All	Bodaboda sheds		1,800,000
26	Emali Sultan Municipality	Mbitini	Mutyambua Public toilet		600,000
27	Emali Sultan Municipality	Nzakika	Construction of toilet at Ndovea Market		600,000
28	Emali Sultan Municipality	Nzakika	Purchase of skip bin for Matiliku		500,000
29	Emali Sultan Municipality	Emali/Mulala	Purchase of land for extension of existing site for recreational use in Emali Township - KUSP (UDG Grant)		3,000,000
30	Emali Sultan Municipality	Mbitini	Kavuthu market shed		1,500,000
31	Emali Sultan Municipality	Nzakika	Matiliku stock yard shed		1,000,000
32	Emali Sultan Municipality	Nguu/Masumba	Murraming of Makasa - Emali road		1,300,000
33	Finance	HQ	Acquiring of Revenue System		55,132,930
34	Finance	HQ	Supplementary Projects for poor and marginalised areas	43,003,330	30,000,000
35	Fruit Development Authority		Agrcultural products marketing - 1 million per ward	-	30,000,000
36	Fruit Development Authority	All wards	Purchase of mangoes for puree production	20,141,280	20,000,000
37	Fruit Development Authority	All wards	Puree production	19,795,651	19,600,000
38	Fruit Development Authority	All wards	Ready to drink juice(RTD) production	-	10,000,000
39	Fruit Development Authority		Blow Moulding Machine		6,000,000
40	Fruit Development	All wards	Purified drinking water production	3,282,931	3,500,000

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
	Authority				
41	Fruit Development Authority	HQ	Quality Management Certifications	3,442,000	3,442,000
42	Fruit Development Authority		Rebranding	1,600,000	1,600,000
43	Fruit Development Authority		Rehabilitation of a finished Goods store		1,000,000
44	Gender		KYISA Games	-	17,000,000
45	Gender		Supa Cup	-	8,000,000
46	Gender	Mbitini	Mbenuu playground		7,000,000
47	Gender		Sport Development programme	-	5,000,000
48	Gender		Youth empowerment-Boda Boda support programme	-	3,000,000
49	Gender	Ivingoni/Nzambani	Purchase of tents and chairs		3,000,000
50	Gender	Emali Mulala	Makueni Child Protection Centre	3,786,980	2,000,000
51	Gender		Youth Empowerment-Makueni youth fair)	-	2,000,000
52	Gender		Gender based violence Mitigation Programme	-	1,500,000
53	Gender		PWD support programme	-	1,000,000
54	Gender		Ultra poor graduation model	-	1,000,000
55	Health		SHIF/SHA Reimbursements	167,612,000	480,958,698
56	Health		Essential medicines and medical supplies-AIA	250,000,000	368,000,000
57	Health		Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182,388,000	283,898,090
58	Health	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	113,700,000
59	Health	HQ	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS		71,062,215
60	Health		Construction of MCRH Microwave housing-AIA		25,000,000
61	Health	Mbooni	Completion & equipping of Mbooni isolation ward	17,401,436	24,000,000
62	Health	HQ	Purchase and equipping of ambulance		20,000,000
63	Health		Equipping of Mukuyuni SCH		10,000,000
64	Health	County wide	Operationalization of model health facilities through equipping, adequate staffing and renovations to provide comprehensive health care services		9,000,000
65	Health	Thange	Renovation and equipping of Kibwezi AMREF in partnership with thange ward/ Flagship		7,000,000
66	Health	County wide	Purchase of medical Equipment		5,000,000
67	Health	Kikumbulyu North	Kisayani Health Centre - construction of a observation room	-	4,500,000
68	Health	HQ	Rehabilitation of MCRH Lagoon - Fencing		3,500,000
69	Health	Wote/Nziu	Nziu Health Centre-Installation of solar power	-	2,500,000
70	Health	Kalawa	Kathulumbi- Solarization	-	2,200,000

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
71	Health	Ukia	Construction of Laboratory at Kyambeke health center	-	2,000,000
72	Health	Kikumbulyu North	Kanyungu Dispenasry - Repairs	-	2,000,000
73	Health	Kitise/Kithuki	Kithuki Health centre	-	1,584,790
74	Health	Nzaui/Kilili/Kalam ba	Matiliku Sub County Hospital - Extension of Outpatient Block	-	1,500,000
75	Health		Equipping of Level III in Wote		1,500,000
76	Health	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity	-	1,379,000
77	Health	Ukia	Nthangu dispensary-Purchase of a land and upgrading to a health center	-	1,000,000
78	Health	Kilungu	Kyanganda Health Facility – construction of staff quarters	-	985,000
79	Lands		Kenya Watershed Services Improvement Project (KEWASIP)		150,000,000
80	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	297,928,473	142,746,435
81	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	174,236,130	88,000,000
82	Lands		IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	37,690,700	35,000,000
83	Lands		CCIS(County Climate Institutional Institutional Support) FLLoCA		11,000,000
84	Lands		Climate change Fund Board	6,007,641	6,000,000
85	Lands		Facilitate processing of letters of allotment for Kathonzweni and Wote		5,000,000
86	Lands	Ivingoni/Nzambani	Fasttrack issuance of title deeds for Mangelete and Muthiingini - Ivingoni/Nzambani		3,000,000
87	Lands		Issuance of Kikima township title deeds	-	2,400,000
88	Lands	Kilungu	Rehabilitation of Nthunguni Gulley	-	1,000,000
89	Lands	Emali/Mulala	Purchase of land for Mulala Playground	-	500,000
90	Lands	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary	-	500,000
91	Lands		Conditionall allocation ; 20% Share of Mineral Royalties	199,714	99,857
92	Sand Authority		Sand Conservation Programmes	-	3,000,000
93	Sand Authority		Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000	3,000,000
94	Sand Authority		Repair of Kiboko sand dam-Below the bridge		1,000,000
95	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
96	Trade		Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	1,980,007	2,500,000
97	Trade		MSME Development(Business training,Mentorship,Advisory and Counselling)	800,000	2,000,000
98	Trade		Cottage Industry Development(Product development,Certifications and Intellectual property Registration)	700,000	2,000,000
99	Trade		Market Infrastructure Development(Maintenance of County Trade Infrastructure)		1,600,000

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
100	Trade		County signage and branding	-	1,000,000
101	Trade	HQ	Cultural sites infrastructure improvement	-	1,000,000
102	Trade	HQ-Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market	-	1,000,000
103	Transport		Maintenance of street/flood lights- Climate action	10,000,000	10,000,000
104	Transport		Market Lighting Programme	-	10,000,000
105	Transport		Housing Levy Fund	1,987,622	7,787,057
106	Transport	Mukaa	Road improvement programme	3,000,000	3,000,000
107	Transport	Nzaui/Kilili/Kalam ba	Roads Construction - Supply of Materials		2,500,000
108	Transport	Kilungu	REREC Matching Grant	-	2,000,000
109	Transport		Maintenance of Electric Fence	6,000,000	2,000,000
110	Transport		Green energy promotion	1,500,000	1,500,000
111	Transport		Housing Programme	1,000,000	1,000,000
112	Water	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965	
113	Water	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	10,000,000	9,000,000
114	Water	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme - matching Grant	4,000,000	4,000,000
115	Water	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	3,500,000	500,000
116	Water	HQ	Water improvement - water tanks and Water Service providers (WSP) Support		3,000,000
117	Water		Kenya Water and Sanitation and Hygiene (K-WASH)Programme	160,000,000	130,795,862
118	Water		K-WASH Programme FY 2025/2027		142,831,592
119	Water	Emali/Mulala	Kwa Nzele-Emali town Water Supply Enhancement		3,000,000
120	Water		Kamunyolo Spill Way Protection Works		5,000,000
121	Water	Kathonzweni	Fuel pending bills for Kathonzweni Backhoe for dislting water pans		2,000,000
122	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG) for FY 2025/26		21,765,280
123	Wote Municipality		Opening and unclogging of drainage systems	500,000	700,000
124	Wote Municipality		Development of IDEP 2026-31 - KUSP (UDG Grant)	-	10,000,000
125	Wote Municipality		Installation of 10 solar floodlights(Kathonzweni , Mbuvo, Makutano, Mutulani, W. Ngosini, Mbama, Kiniu, Kyemole, Muiu, Wote) - KUSP (UDG Grant)	-	8,500,000
126	Wote Municipality		Construction of a public toilet(Kitonyoni, Mithumoni) - KUSP (UDG Grant)		1,600,000
127	Wote Municipality		Construction of boda boda shed (Kavumbu, Kilili)		1,000,000
128	Wote Municipality		Skip bins (Kaumoni, Mbuvo, Kako ,and Watuka)		2,100,000
129	Wote Municipality		Murraming, grading, opening of roads (Wote estates, Kyambalasi, Kalamba & Kathonzweni)		4,500,000
130	Wote Municipality		Rehabilitation and maintenance of Grid powered streetlights and floodlights		2,983,771

No.	Department	Ward	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
131	Wote Municipality		Rehabilitation and maintenance solar powered streetlights and floodlights		2,900,000
132	Wote Municipality		Implementation Physical Planning(Kilili)		1,000,000
133	Wote Municipality		Market planning(Nziu)		-
134	Wote Municipality		Construction of 4 door toilet at Kivandini Market		1,000,000
135	Wote Municipality		Repair and maintenance of the 27-solar powered World Bank floodlights		5,000,000
136	Wote Municipality		Road Grading (machine hire)		2,000,000
137	Wote Municipality		Road structures (Culverts – Kwa Kiteetu Kisyungii and Kikongooni), Spot murraming and metre drain - Kalima, Gabion – Ukia ndivuni & Mukuyuni Kwa kingóo		1,500,000
138	Wote Municipality		Kyamunyaliti 15metres long high mast with 4pieces of 400 watts floodlights		700,000
139	Mbooni kee municipality		Municipal Integrated Development Plan (IDeP)		9,000,000
140	Mbooni kee municipality		Municipal Spatial Plan		-
141	Mbooni kee municipality	Mbooni	Construction and maintenance of pathways in Kikima market		1,000,000
142	Mbooni kee municipality	Tulimani	Planning of Kalawani market		1,250,000
143	Mbooni kee municipality	Kithungo Kitundu	Planning of Kitundu, Utangwa and Kithungo Markets		1,000,000
144	Mbooni kee municipality	Kisau/Kiteta	Floodlight at Ngoluni market		750,000
145	Mbooni kee municipality	Kee	Construction of Kivani public toilet		1,000,000
146	Mbooni kee municipality	Kalawa	Floodlight at Kalawa market		750,000
147	Mbooni kee municipality	Kako Waia	Floodlight at Kyang'onde market		750,000
148	Grand Total				3,183,424,051

21.8 ANNEX 2: FY 2026/27 BUDGET ESTIMATES WARD PROJECTS

The following ward projects and programmes will be implemented in the FY 2026/27 Budget estimates

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Health	All Wards	New	Universal Healthcare - 3M per ward		90,000,000
	All Wards Total				90,000,000
Education	Emali/Mulala	New	Kalima ECDE- Construction of ECDE classroom		2,500,000
Education	Emali/Mulala	New	Kitandi ECDE- Construction of ECDE classroom		2,500,000
Education	Emali/Mulala	New	Uthangathi ECDE - Construction of ECDE classroom		2,500,000
Gender	Emali/Mulala	New	Grass root sports development- Ligi mashinani		2,500,000
Gender	Emali/Mulala	New	Purchase of tents and chairs		1,000,000
Gender	Emali/Mulala	New	Support to PWDs-Ultra Poor		700,000
Gender	Emali/Mulala	New	Youth empowerment- business start up support-Ujizi Teketeke		500,000
Health	Emali/Mulala	New	Construction of Mulala dispensary		4,000,000
Health	Emali/Mulala	New	Medical Bills		1,000,000
Health	Emali/Mulala	New	Fencing of Kwa Kakulu Dispensary		300,000
Transport	Emali/Mulala	New	Opening, murraming and grading of roads-Machine hire		4,500,000
water	Emali/Mulala	New	Tutini water project_Electrification, rehabilitation,flushing,test pumping and water tank		2,000,000
water	Emali/Mulala	New	Kwa Nzele water project-Distribution to Kwa Kotoe and Katune market centers		4,000,000
water	Emali/Mulala	New	Kwa Kamba water project-Drilling and solarization		4,000,000
water	Emali/Mulala	New	Kiuani borehole_Equipping with solar, water kiosk and distribution		4,000,000
	Emali/Mulala Total				36,000,000
Agriculture	Ilima	New	Dairy Value Chain improvement		3,000,000
Devolution	Ilima	New	Civic Education Programme		1,000,000
Education	Ilima	New	Nthangathini ECDE- Construction of one class and office		2,500,000
Education	Ilima	New	Kyangee CTTI- Equipping of the CTTI		850,000
Gender	Ilima	New	Levelling of Isovya Playground		2,000,000
Gender	Ilima	New	Support to ligi mashinani		1,650,000
Gender	Ilima	New	Purchase of Community Plastic Chairs		1,100,000
Gender	Ilima	New	Purchase of three tents at Mwaani, Matwiku and Ngunga/ Kyang'a		825,000
Gender	Ilima	New	PWD Mapping		500,000
Health	Ilima	New	Renovation of Kyenzenzeni Dispensary		2,500,000
Health	Ilima	New	Heath Proramme/ Support admitted patients under SocialInsuarance Fund		575,000
Trade	Ilima	New	Kyambeke Market improvement programme		4,000,000
Trade	Ilima	New	Construction of market parking sheds in each of the following markets: Mitini, Wautu, Kivwauni, Mwaani, Katikommu, and Musalala, at a cost of Kshs 300,000 per shed.		1,500,000
Transport	Ilima	New	Maintainance and opening of these roads;1.)Kyamumangi-malindi-Kyamulinge		4,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
			2.)Manyanzala-Matwiku-Kitheini 3.)Kyaseke-kyakatungu-kyang'a 4.)Mutomboamuchamo-muangini 5.)Mwaani-Kyangatia-mowe 6.)Wautu -ivia yiu-kikongooni 7.)Ngunga-syathani 8.)ACK Mutombo - kwa kongo 9.)Kyesuni-katondoloni-mbusyani-kwa rachael. 10. Kyang'a -Kithangathini- Kituiuni		
Transport	Ilima	New	1.Isovyva-Kambuku-Kiongwani-Mumbuni 2.Kavutini-Katitu -milavutini 3.Kavatanzou-ABC-Mutambukoni 4.Musalala-Nthangathini-Kyenzeni 5.Inyokoni-AIC-Silanga roads		4,000,000
Transport	Ilima	New	Fuel for infrastructure for emergencies		1,000,000
water	Ilima	New	Maintainance of water projects_ Maintainance of water projects		1,000,000
water	Ilima	New	Kwa Mwilu water project_solarization and distribution		1,500,000
water	Ilima	New	Mukilitwa water project_Distribution to Kwa Chief ,Kavatanzou Market, Primary School, Secondary ,Dispensary,rising main and storage tank		2,500,000
	Ilima Total				36,000,000
Agriculture	Ivingoni/Nzambani	New	Aggrigation centre/ cold room		4,000,000
Devolution	Ivingoni/Nzambani	New	Civic Education Programme		1,000,000
Education	Ivingoni/Nzambani	New	Kitheini ECDE - construction of 2 classrooms		3,000,000
Education	Ivingoni/Nzambani	New	Nzambani ECDE - construction of 1 class		1,500,000
Education	Ivingoni/Nzambani	New	Kikwasuni ECDE - construction of 1 class		1,500,000
Gender	Ivingoni/Nzambani	New	PWD Mapping		600,000
Gender	Ivingoni/Nzambani	New	Ligi Mashinani - Support to sporting activities in the ward.		1,500,000
Gender	Ivingoni/Nzambani	New	Ujuzi Teketeke		1,000,000
Health	Ivingoni/Nzambani	New	Construction of xray room Nthongoni Hospital		4,000,000
Health	Ivingoni/Nzambani	New	Construction of Muthingiini dispensary staff quarters		3,500,000
Trade	Ivingoni/Nzambani	New	Purchase and Supply of Nthongoni market skip bins		1,000,000
Trade	Ivingoni/Nzambani	New	Upgrading of Migingo Parking		500,000
Transport	Ivingoni/Nzambani	New	Murraming Timboni- Kitheini road		2,500,000
Transport	Ivingoni/Nzambani	New	Hire of machinery for grading		2,400,000
Transport	Ivingoni/Nzambani	New	Hire of Machinery for Grading Makokani- Matulani road		2,000,000
Transport	Ivingoni/Nzambani	New	Kamunyuni- Kwa Ngutu drift		1,500,000
Transport	Ivingoni/Nzambani	New	Electricity connection at ward Administrators office		500,000
water	Ivingoni/Nzambani	New	Kalui water target_distribution of water		4,000,000
	Ivingoni/Nzambani Total				36,000,000
Agriculture	Kako/Waia	New	Vaccination of dogs and cows		600,000
Agriculture	Kako/Waia	New	Kako/Waia SACCO		300,000
Education	Kako/Waia	New	Sakai ECDE - Construction package		4,200,000
Education	Kako/Waia	New	Kako St. Patrick's VTC renovation and re-roofing		2,000,000
Gender	Kako/Waia	New	Sports Development-Ligi Mashinani		2,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Gender	Kako/Waia	New	Wambiti Talent Centre		1,000,000
Gender	Kako/Waia	New	PWD Support - Provision of Assistive devices		500,000
Transport	Kako/Waia	New	Kwa Mbolu - Mithumo- Kaseveni - Molomuni Road opening and grading		4,000,000
Transport	Kako/Waia	New	Mituvu Nthatwa Kathamba Road – Road improvement and construction of slabs at steep hilly sections.		3,000,000
Transport	Kako/Waia	New	Construction of Meliani Drift		2,500,000
Transport	Kako/Waia	New	Road maintenance, improvement and light grading		2,500,000
Transport	Kako/Waia	New	Kwa Chief Ndulu – Mwaani road – Culverts		500,000
water	Kako/Waia	New	Kwa Mutombi Water project rehabilitation		1,000,000
water	Kako/Waia	New	Kathamba Borehole – Equipping and Distribution		1,200,000
water	Kako/Waia	New	Waia Earth Dam rehabilitation and distribution		2,200,000
water	Kako/Waia	New	Miau Water Project		4,000,000
water	Kako/Waia	New	Ngomano/Uviluni Water Project Phase 1		4,500,000
	Kako/Waia Total				36,000,000
Agriculture	Kalawa	New	Mango purchase through Kalawa Sacco		2,000,000
Devolution	Kalawa	New	Civic education Programme		500,000
Education	Kalawa	New	Muambani ECDE- Construction of ECDE Classroom		1,000,000
Education	Kalawa	New	Mutembuku ECDE- Construction of ECDE Classroom		1,000,000
Gender	Kalawa	New	Ligi Mashinani - Support to sporting activities in the ward.		1,000,000
Health	Kalawa	New	Ngunini Dispensary- Construction of a new dispensary and a toilet		3,500,000
Health	Kalawa	New	Construction of twin wards (Male & Female) in Kathulumbi Modern Health Centre		3,000,000
Health	Kalawa	New	Equipping of maternity in Katangini		2,000,000
Health	Kalawa	New	Construction of an incinerator in Kalawa Sub County Hospital		500,000
Transport	Kalawa	New	Installation of drainage structures (Box Culverts) along Mau, Ititu and Kwa Mathenge Streams		4,300,000
Transport	Kalawa	New	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams		2,300,000
Transport	Kalawa	New	Opening of 5 access roads: Kwa Kavavu - Mutinda Noa; Kwa Ngului - Simon Mwangangi; Thwake Primary - Nzimbii; Kinyau Dispensary - Kalima - Thwake River; and, Kakuli - Katana - Ndauni. (NYS/MTF)		2,000,000
Transport	Kalawa	New	Roads routine maintenance		2,000,000
Transport	Kalawa	New	Opening 4 roads (NYS/MTF) -Wheel loader or dozer, a) Mbavani – Nganwa-Mukelenzu. b) Mavindu – Muthamba- Nthome c) Muthama Muindi – Muaani Primary – Margaret Mbaki d) Mutanda - Kwa Moki		2,000,000
Transport	Kalawa	New	Opening of newly opened roads – spot murraming across the ward.		1,000,000
Transport	Kalawa	New	Kalawa Ward Office power installation		400,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
water	Kalawa	New	Ngunini Borehole installation of new pump and motor		1,000,000
water	Kalawa	New	Athi Kalawa water supply project rehabilitation		2,500,000
water	Kalawa	New	Distribution of AKWASH water to Kavumbu through Mutanda		4,000,000
	Kalawa Total				36,000,000
Agriculture	Kasikeu	New	Vaccination		1,040,000
Agriculture	Kasikeu	New	Marketing and value addition		1,000,000
Agriculture	Kasikeu	New	Marketing and value addition		200,000
Devolution	Kasikeu	New	Civic Education Programme		500,000
Education	Kasikeu	New	Nguuni ECDE- Construction of one class room, store and office		2,500,000
Education	Kasikeu	New	Kitivo ECDE- Construction of one classroom, office and store		2,500,000
Education	Kasikeu	New	Kitumbini CCTI- Construction of a dormitory		1,500,000
Gender	Kasikeu	New	Social protection, youth empowerment, talent development		2,000,000
Gender	Kasikeu	New	Sport Development - Ligi Mashinani		1,000,000
Health	Kasikeu	New	Lumu dispensary-Construction of a fence, gate , staff quarters, electrification		1,500,000
Health	Kasikeu	New	Kwale level 3 hospital-Fencing, gate and Ashpit		1,500,000
Health	Kasikeu	New	Sultan Hamud Sub County Hospital-Fencing and gate to the mortuary		1,000,000
Health	Kasikeu	New	Kasikeu health Center-Construction of outpatient toilet		700,000
Health	Kasikeu	New	Muua dispensary-Renovation of the laboratory		500,000
Health	Kasikeu	New	Nduluni dispensary-Fencing and gate		300,000
Health	Kasikeu	New	Masokani dispensary-Construction of laboratory		200,000
Transport	Kasikeu	New	Road Maintenance		3,000,000
Transport	Kasikeu	New	Fuel for machines		1,500,000
Transport	Kasikeu	New	Fuel for machines		1,500,000
Transport	Kasikeu	New	Installation of streetlights at Ngokomi, Kiungwani, Mateso market		1,050,000
Transport	Kasikeu	New	Off mombasa road - Aic kwale-- Ndivu ECDE- Kima market- kwa kitaingi, kwa kitinio- kwa nyonga road		1,000,000
Transport	Kasikeu	New	Off mombasa road - kwa malonza- kwa kitung'a road		1,000,000
Transport	Kasikeu	New	Enguli- masive- ndungani- muua road		1,000,000
Transport	Kasikeu	New	Makolongo- nthunguni-mbyani- kasokani, katulyani road		1,000,000
Transport	Kasikeu	New	Installation of streetlights at Kayata,mbyani enguli,muambani, masokani, kitivo, mumela mkt		510,000
water	Kasikeu	New	Lumu borehole_ Water distribution from lumu borehole to kiou top dispensary and mitumani area		1,000,000
water	Kasikeu	New	Kima borehole_ Rehabilitation of the borehole		1,000,000
water	Kasikeu	New	Mumela borehole_ Drilling, equipping, and water distribution		1,000,000
water	Kasikeu	New	Mikuyu 2 water project_ Installation of pumps, CCTV, repairing motor,water distribution		1,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
water	Kasikeu	New	Kathikwani primary school borehole for repair and maintainance		1,000,000
water	Kasikeu	New	Mbiini borehole_ Water distribution to mbiini market, kwa ngoma to yimbani		1,500,000
	Kasikeu Total				36,000,000
Agriculture	Kathonzweni	New	Ward farmers SACCO		1,000,000
Devolution	Kathonzweni	New	Civic Education Programme		500,000
Education	Kathonzweni	New	Kathonzweni HGM ECDE- Construction of two classrooms with an office and a store, water tank installation and equipping		3,500,000
Education	Kathonzweni	New	Kituluni ECDE- Construction of two classrooms with an office and a store, water tank installation and equipping		3,500,000
Education	Kathonzweni	New	Kathonzweni VTC workshop- additional funds- Additional funds for construction of twin workshop at Kathonzweni VTC		1,000,000
Gender	Kathonzweni	New	Ligi Mashinani- Support to sporting activities in the ward.		1,500,000
Gender	Kathonzweni	New	Empowerment of organized groups with Tents and chairs (KKS, Kikwa, and Ikaasu SHGs) and supply of Chairs to Kasambani Women Group		800,000
Gender	Kathonzweni	New	UPG Programme (PLWD Households)		500,000
Gender	Kathonzweni	New	Support to organised youth group programme		500,000
Health	Kathonzweni	New	Kwa Kavisi health centre-Construction of a maternity wing, equiping and installation of two arm solar powered flood light at the facility.		4,000,000
Health	Kathonzweni	New	Electrification of Mutini Dispensary		500,000
Lands	Kathonzweni	New	Purchase of abattoir land- Additional funds		2,000,000
Transport	Kathonzweni	New	Machine Hire for Road improvement programme		5,000,000
Transport	Kathonzweni	New	Machine hire for opening and Grading of Kyemole-Kasambani-Itumbule-Mwisa-Yoani- Kateiko-Kithoni- Kwa mtumishi- Ikaasu junction		2,000,000
Transport	Kathonzweni	New	Market lights - Kanthitu, Ngomeni, Mwisa (2 arm), Mathemba (2 arm).		1,200,000
Transport	Kathonzweni	New	Machine hire for opening and Grading of Kiteei-Kwa Kalani-Kwa Katoo- Kwa Kaumba- Kwa Monyi- Kwa Maundu- Mutini- Kwa Kaungu- Kwa Mwololo- Kwa Ngumbi- Mayuu road		1,000,000
water	Kathonzweni	New	Kathamboni borehole- additional funds_Additional funds for completion of the borehole equipping		500,000
water	Kathonzweni	New	Maintenance and Fueling of ward backhoe - to excavate individual waterpans and desilt small communal earth dams (Mukolekya, Kithaayoni, Kosya, Kwa Ndivo, Mwaluko, Katothya, Kaiyani, Kiteei, Syethe, Kwa Kanunga, Kwa Matole, Kithamba Ngii, Kwa Maunda, Kwa Mwathi, Kwa kamosu, Kwa Musyoka, Kwa kakuti, Maana Atatu, Kwa Mukuva, Kwa Mwanza, Kwa Ngewa, and Kwa Tom Kithiini.)		3,000,000
water	Kathonzweni	New	Miusi ili borehole_Rehabilitation, solarization and distribution of Muisi ili borehole to Katangi and Mbuvo market		4,000,000
	Kathonzweni Total				36,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Education	Kee	New	Ikalyoni ECDE- Construction of one classroom with an office, store and equipping,water harvesting, 10,000 water tank, play equipment, electricity		2,500,000
Education	Kee	New	School feeding programme- School feeding programme		2,000,000
Education	Kee	New	Equiping of Kyanduya VTC- Equiping with hairdressing training equipmen/ tools and office laptop		1,000,000
Gender	Kee	New	Support to SHGs- Purchase of tents and seats		1,250,000
Gender	Kee	New	Ligi Mashinani- Support to sporting activities in the ward		1,000,000
Gender	Kee	New	Driving training and issuance of licences		1,000,000
Gender	Kee	New	PWD Economic Empowerment		500,000
Gender	Kee	New	Social inclusion and public health advancement for the youth		500,000
Gender	Kee	New	Equiping of Kyanduya social hall with plastic chairs		500,000
Transport	Kee	New	Grading of ward roads		3,000,000
Transport	Kee	New	Miradi kwa Jamii- Bush clearing		3,000,000
Transport	Kee	New	Fuel for road opening using the ward wheel loader machine		2,000,000
Transport	Kee	New	Solar Market Lighting(Kivai,Old Mwea,Kyambai, Nguluni and Ngiluni B		1,750,000
Transport	Kee	New	Nzalani drift and key wall		1,000,000
water	Kee	New	Fuel and maintenance of the ward wheel loader machine, operator and supervision facilitation. -Fuel and maintenance of the ward wheel loader, operator and supervision facilitation		3,000,000
water	Kee	New	Purchase of 3 tonne wheel loader machine for the ward- Purchase and delivery of a 3 tonne wheel loader		12,000,000
	Kee Total				36,000,000
Agriculture	Kiimakiu/Kalanzoni	New	Extension Services		1,000,000
Agriculture	Kiimakiu/Kalanzoni	New	Rehabilitation works at Mbondoni cattle dip(Kwa Matinga)		300,000
Devolution	Kiimakiu/Kalanzoni	New	Civic Education Programme		1,000,000
Education	Kiimakiu/Kalanzoni	New	Mung'ala ECDE- Construction of ECDEclassroom and equiping		3,700,000
Education	Kiimakiu/Kalanzoni	New	Kwa Ngumu ECDE- Construction of ECDE classroom and equiping		3,700,000
Gender	Kiimakiu/Kalanzoni	New	Ligi mashinani, Gender, Children,Youth,Sports and Social Services, ujuzi teketeke- Sporting activities		1,000,000
Gender	Kiimakiu/Kalanzoni	New	Ligi mashinani, Gender, Children,Youth,Sports and Social Services, ujuzi teketeke- Boda boda empowerment (Ngaamba Sub Ward Ø Kiu-ksh 100,000.00 Ø Ngaamba ,Masaa,Mawa and Kalembwani ksh 100,000.00 Ø Kavuko,Marwa and Nzeni ksh 100,000.00 Ø Ulu and Ndemiu ksh 100,000.00 Ø Kwa DC,Nyumba Ndune and Kaluli ksh 100,000.00 Malili Sub Ward Ø Mavivye ksh 100,000.00		1,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
			Ø Ngiini and Kautandini lksh 100,000.00 Ø Mbondoni and Kalanzoni ksh 100,000.00 Ø Salama ,Mwanyani ,Kwa Eka and Ilawani ksh 100,000.00 Ø Malili and Kasalama. Ksh 100,000.00)		
Gender	Kiimakiu/Kalanzoni	New	Purchase of Tents and Chairs - Kaluli		275,000
Health	Kiimakiu/Kalanzoni	New	Equipping of Kavuko maternity		1,300,000
Health	Kiimakiu/Kalanzoni	New	Kiimakiu dispensary -Renovation and equipping of lab		1,000,000
Health	Kiimakiu/Kalanzoni	New	Ulu dispensary-Power connection		300,000
Transport	Kiimakiu/Kalanzoni	New	Kwa Kavesa drift		4,000,000
Transport	Kiimakiu/Kalanzoni	New	Kaluli, Malu, Kiu and Mung'ala		3,500,000
Transport	Kiimakiu/Kalanzoni	New	Road maintenance/grading fuel,		2,225,000
Transport	Kiimakiu/Kalanzoni	New	Ilawani drift		500,000
Transport	Kiimakiu/Kalanzoni	New	Nzeveni mrkt flood light		250,000
Transport	Kiimakiu/Kalanzoni	New	Ngiini market flood light		250,000
water	Kiimakiu/Kalanzoni	New	Kaangi borehole_Rehabilitation works		700,000
water	Kiimakiu/Kalanzoni	New	Musengoni borehole_Drilling, equiping and distribution		5,000,000
water	Kiimakiu/Kalanzoni	New	Kyamuloi Borehole_Drilling, equiping and distribution		5,000,000
	Kiimakiu/Kalanzoni Total				36,000,000
Devolution	Kikumbulyu North	New	Civic Education programme		1,000,000
Education	Kikumbulyu North	New	Yikivala ECDE-Construction of classroom		3,500,000
Education	Kikumbulyu North	New	Mikauni ECDE-Construction of classroom		2,000,000
Gender	Kikumbulyu North	New	Support to table banking at village level (viesele)		5,000,000
Gender	Kikumbulyu North	New	Ligi Mashinani - Support to sporting activities in the ward.		2,000,000
Gender	Kikumbulyu North	New	Provision of galla goats to PWDs		1,000,000
Gender	Kikumbulyu North	New	Ajira Kwa Vijana		1,000,000
Gender	Kikumbulyu North	New	Bodaboda empowerment		1,000,000
Gender	Kikumbulyu North	New	Economic empowerment to organized youth groups		500,000
Health	Kikumbulyu North	New	Contracted staff for: Kisayani health center, Kathyaka health center and Kiaoni Health center.		1,800,000
Health	Kikumbulyu North	New	Facilitation of CHPs		1,000,000
Health	Kikumbulyu North	New	Equipping of Laboratory at Kanyungu		1,000,000
Health	Kikumbulyu North	New	Fencing and gate at Nthongoni Dispensary		1,000,000
Health	Kikumbulyu North	New	Dental unit at Kisayani Health Centre		1,000,000
Health	Kikumbulyu North	New	Equiping of Kathyaka healthcare facility maternity.		200,000
Transport	Kikumbulyu North	New	Road improvement and structure		6,000,000
Transport	Kikumbulyu North	New	Road's Structures		2,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
water	Kikumbulyu North	New	Kasekeleni water connection and Ndetani-Ndovoini water connection_Kasekeleni water connection with 10,000L water tank, Ndetani -Ndovoini water connection with a 10,000L water tank at Kwa Nzinga		1,000,000
water	Kikumbulyu North	New	water tanks at Soko Muyo and Kwa Kinyae_Constrution of 2 No. 100 Cubic Meter water tanks		4,000,000
	Kikumbulyu North Total				36,000,000
Agriculture	Kikumbulyu South	New	Kikumbulyu South Ward Agricultural SACCO		1,000,000
Devolution	Kikumbulyu South	New	Civic Education programme		1,000,000
Education	Kikumbulyu South	New	Kevanda ECDE Class- Construction of two classes, office, store and toilet		3,500,000
Education	Kikumbulyu South	New	Mikuyuni ECDE Class- Construction of an ECDE Class		1,500,000
Gender	Kikumbulyu South	New	Support to ligi mashinani		3,000,000
Gender	Kikumbulyu South	New	Support to FBOs with chairs (Kshs. 2million) and water tanks (Kshs. 0.5million)		2,500,000
Gender	Kikumbulyu South	New	Purchase of tents and chairs		2,000,000
Gender	Kikumbulyu South	New	Miradi Kwa Jamii programme		2,000,000
Gender	Kikumbulyu South	New	PWDs Empowerment through provision of galla goats through Kikumbulyu South Ward Farmers SACCO		1,000,000
Gender	Kikumbulyu South	New	Youth Empowerment through Ujuzi tekeke.		1,000,000
Gender	Kikumbulyu South	New	Catering Equipment		1,000,000
Gender	Kikumbulyu South	New	Driving license		1,000,000
Gender	Kikumbulyu South	New	Bodaboda support		1,000,000
Gender	Kikumbulyu South	New	Clubs support		1,000,000
Gender	Kikumbulyu South	New	Shoes/Akala Support		500,000
Health	Kikumbulyu South	New	Hospital bills/SHA subscriptions/drugs for chronic illness (Kshs. 200,000)		3,300,000
Trade	Kikumbulyu South	New	Recruitment of more market cleaners		1,000,000
Trade	Kikumbulyu South	New	Construction of Siembeni Market Public toilet		700,000
Transport	Kikumbulyu South	New	Extension of street light/floodlight from bridge to BP		1,500,000
Transport	Kikumbulyu South	New	Road Routine Maintenance		1,500,000
Transport	Kikumbulyu South	New	Kwa Rozina and Sukali drifts /culverts		1,000,000
Transport	Kikumbulyu South	New	Kwa Munywoki drift /culvert		1,000,000
water	Kikumbulyu South	New	Kilui water project -Kiosks and water tanks to be placed at Kwa Ngete and Kwa Sunza and to be implemented through KIBMAWASCO		1,500,000
water	Kikumbulyu South	New	Kilui water project _Water extension from Beria to Kirinyanga and from siembeni to ngolomoki		1,500,000
	Kikumbulyu South Total				36,000,000
Devolution	Kilungu	New	Civic Education Programme		500,000
Education	Kilungu	New	Kikoko ECDE classes- Construction of ECDE classes		3,000,000
Education	Kilungu	New	Nunguni ECDE classes- Construction of ECDE classes		3,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Education	Kilungu	New	Feeding progarm- Provision of food to ECDE pupils		2,000,000
Gender	Kilungu	New	Purchase of 13 tents each with 100 chairs		3,000,000
Gender	Kilungu	New	Support to Ligi mashinani		2,000,000
Gender	Kilungu	New	Ligi mashinani PWDs		1,000,000
Health	Kilungu	New	Waiving hospital bills for patients		500,000
Health	Kilungu	New	Kyanganda staff quarter-Completion of staff quarter		500,000
Health	Kilungu	New	Waiving medical bills-Clear medical bill for patients		500,000
Health	Kilungu	New	Kaia Health centre-Fencing completion		500,000
Lands	Kilungu	New	Issuance of title deeds for Nunguni Township		2,000,000
Trade	Kilungu	New	Construction of Kikoko market shed		2,000,000
Transport	Kilungu	New	Matuuu/Mitini road		5,000,000
Transport	Kilungu	New	Kitituni , Nthaeni, Kwa muthiani,Kioko, kwa ngao, kyaini, kwa mukuta dispensary to kikuyuni		3,000,000
Transport	Kilungu	New	Makutano/ mwanyani/ St Lucia/ Kyangonye		2,000,000
water	Kilungu	New	Usi Uasa _Solarization, raising the weir wall and distribution to Kyanganda dispensary		2,500,000
water	Kilungu	New	Ndiani water project_Construction of Substation and raising main		3,000,000
	Kilungu Total				36,000,000
Agriculture	Kisau/Kiteta	New	Supply of certified seeds		1,000,000
Agriculture	Kisau/Kiteta	New	Supply of Mango friut fly baits		500,000
Agriculture	Kisau/Kiteta	New	Repairs and supply of acaricides at Ngoni cattle dip		100,000
Education	Kisau/Kiteta	New	Katuma ECDE class- Construction of 2 classrooms, office, store, 10,000L water tank and kiddy chairs & tables		3,200,000
Education	Kisau/Kiteta	New	Ndumbi ECDE class- Construction of 2 classrooms, office, store, 10,000L water tank and a 3 door pit latrine with a urinal		3,200,000
Gender	Kisau/Kiteta	New	Purchase of tents and chairs		3,000,000
Gender	Kisau/Kiteta	New	Ligi Mashinani-Support to sporting activities in the ward		1,050,000
Health	Kisau/Kiteta	New	Equipping Kisau Sub County Hospital with a complete set of dental chair unit		1,300,000
Lands	Kisau/Kiteta	New	Surveying and catchment concrete posts for Ndituni Water Project		1,500,000
Transport	Kisau/Kiteta	New	Roads Maintenance- Light Grading and spot Murraming with Miradi Kwa Jamii (MKJ) Programme -5M for light grading and spot murraming and 1M for MKJ		6,000,000
Transport	Kisau/Kiteta	New	Installation of floodlights at Muluti, Ndivuni (near Mbooni SCA's Office) and Ngaa shopping centers		500,000
water	Kisau/Kiteta	New	Rehabilitation of Kwa Matinga B/H_Motor replacement & B/H Flushing		500,000
water	Kisau/Kiteta	New	Distribution of Kinze Earth dam water project - Return line distribution from no. 8 market to source-MBONIWASCO		2,000,000
water	Kisau/Kiteta	New	Distribution of Songeni B/H water_Elevated steel tower tank distribution &		2,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
			return distribution		
water	Kisau/Kiteta	New	Equiping of Syumbe/Kanyenyoni B/H-Equipping with solar pumping system and point water kiosk		4,500,000
water	Kisau/Kiteta	New	Ngoni Earthdam solarization & distribution_		5,650,000
	Kisau/Kiteta Total				36,000,000
Devolution	Kithungo/Kitundu	New	Civic education Programme		500,000
Education	Kithungo/Kitundu	New	Imandini ECDE- Construction of one classroom, office, store and water tank and play equipment		2,300,000
Education	Kithungo/Kitundu	New	Mumani ECDE- Construction of one classroom, office, store and water tank and play equipment		2,300,000
Education	Kithungo/Kitundu	New	Woyani ECDE- Construction of one classroom, office, store and water tank and play equipment		2,300,000
Education	Kithungo/Kitundu	New	Kaseki ECDE- Construction of one classroom, office, store and water tank and play equipment		2,300,000
Gender	Kithungo/Kitundu	New	Munyuuca playground - Levelling of the playground and protection works.		3,000,000
Gender	Kithungo/Kitundu	New	Support to Ligi mashinani		2,000,000
Gender	Kithungo/Kitundu	New	Purchase of catering equipment to 5 groups		750,000
Gender	Kithungo/Kitundu	New	Purchase of tents to 3 groups		750,000
Gender	Kithungo/Kitundu	New	PWDs empowerment- Support to Income Generating activities		500,000
Health	Kithungo/Kitundu	New	Utwiini dispensary-Equipping and operationalization of the laboratory		700,000
Health	Kithungo/Kitundu	New	Fencing of Kinyansye dispensary		300,000
Trade	Kithungo/Kitundu	New	Construction of Katumani market Public toilet		700,000
Transport	Kithungo/Kitundu	New	Kwa Kavoi- Iimbani-Yamutundu-Kwa Musama road		4,500,000
Transport	Kithungo/Kitundu	New	Ndauni-Kitonyini-Kasekini-Itulandoo road		4,000,000
Transport	Kithungo/Kitundu	New	Grading and opening of ward roads-fuel for county machinery (Nzueni - Muvaa - Manyanzaani - Kwa Kathungu - Kitulani - Nyangeni)		1,700,000
Transport	Kithungo/Kitundu	New	Grading and construction of culverts-Manyanzaani to Kaliini road		1,000,000
Transport	Kithungo/Kitundu	New	Kusyongali Floodlight		700,000
Transport	Kithungo/Kitundu	New	Repair and relocation of flood lights in Kithungo/Kitundu Ward		600,000
Transport	Kithungo/Kitundu	New	Paving Katunyoni market to Kwa Yula footpath		100,000
water	Kithungo/Kitundu	New	Mutooni water project_Distribution to Mutooni village and Kithungo market-(3Km)		2,000,000
water	Kithungo/Kitundu	New	Mwenyeani water Pjocet_Solarization and fencing		3,000,000
	Kithungo/Kitundu Total				36,000,000
Agriculture	Kitise/Kithuki	New	Ward farmers SACCO		2,000,000
Agriculture	Kitise/Kithuki	New	Kitise stockyard		1,000,000
Agriculture	Kitise/Kithuki	New	Provision for vaccines against rabbies		500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Devolution	Kitise/Kithuki	New	Civic education Programme		500,000
Education	Kitise/Kithuki	New	Kwambata ECDE - Construction of one classroom, office, store,electrical installation,shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy chairs and 10 kiddy tables, swings and slides		2,500,000
Education	Kitise/Kithuki	New	Waimu ECDE- Construction of one classroom, office, store,electrical installation,shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy chairs and 10 kiddy tables, swings and slides		2,500,000
Education	Kitise/Kithuki	New	Yinthungu CTII- renovation of classrooms		500,000
Gender	Kitise/Kithuki	New	Youth Empowerment -Ligi mashinani		1,000,000
Gender	Kitise/Kithuki	New	Support to sporting activities in the ward. (Ward tonarment)		500,000
Gender	Kitise/Kithuki	New	Support to PWDs		500,000
Health	Kitise/Kithuki	New	Kiuuku dispensary-Construction of new outpatient block		3,000,000
Health	Kitise/Kithuki	New	Maaueli dispensary-Construction of incinerator,septic pit, construction of staff toilet , wiring and dropping of electricity		2,000,000
Health	Kitise/Kithuki	New	Matheani dispensary-Fencing and installation of a gate		1,000,000
Health	Kitise/Kithuki	New	Medical Bills		300,000
Sand Authority	Kitise/Kithuki	New	Ngunguuni Kwa Mutuku Gulley - Gabbion		1,000,000
Sand Authority	Kitise/Kithuki	New	Kwa Muthembwa - Gabbion		400,000
Transport	Kitise/Kithuki	New	Fuel for routine road maintenance - Contracted		4,000,000
Transport	Kitise/Kithuki	New	Kikome-Kwanyaa road - opening, grading and structural works		3,000,000
Transport	Kitise/Kithuki	New	Installation of Road Structures		700,000
water	Kitise/Kithuki	New	Water Extension - Supply of pipes, trenching and installation using community labor approach - Kivwauni Kya Ngangani to iiiani kwa Musango		600,000
water	Kitise/Kithuki	New	Kwa Nzeki/Makovo earthdam_Reshaping of embarkment and spill way (earthworks), 2 Checkdams, expansion and a pit latrine		1,700,000
water	Kitise/Kithuki	New	Kimundi/Kithuki water project_Rehabilitation of existing shallow well,install two solar panels and upgrading sunvertor, replace the rising main pipeline to kithuki market and servicing of pumping system		3,300,000
water	Kitise/Kithuki	New	Kitise water project_Genset, control panel, changer unit, cabbles and accessories, genset pumping housing		3,500,000
	Kitise/Kithuki Total				36,000,000
Devolution	Makindu	New	Civic Education Programme		500,000
Education	Makindu	New	Kanaani ECDE- Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving,equipping, 2 pinned boards,whiteboard with accessories,office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments		3,800,000
Education	Makindu	New	ABC Nguuni ECDE Classroom- Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving,equipping, 2 pinned		3,500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
			boards,whiteboard with accessories,office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments		
Education	Makindu	New	Equipping of Kisingo VTC workshop- Equipping of the workshop with computers, shelves,network/WIFI accessories, Printer, furniture (chairs and executive tables)		1,300,000
Education	Makindu	New	Ngukuni ECDE toilet- Construction of Ngukuni ECDE toilet		600,000
Gender	Makindu	New	Sports Development- Ligi Mashinani		2,200,000
Gender	Makindu	New	Youth empowerment and development programme- Ujuzi teke teke		1,500,000
Gender	Makindu	New	PWD economic empowerment programme -Poultry and goat rearing		1,000,000
Health	Makindu	New	Construction of new outpatient block for Kiboko Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)		4,500,000
Health	Makindu	New	Construction of Makindu Township Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)		4,500,000
Health	Makindu	New	Upgrading of Kamboo Health Centre- Fencing and construction of maternity		3,200,000
Health	Makindu	New	Hospital,mortuary and CT scan bills		3,000,000
Transport	Makindu	New	Kavete-Kangii-Ngakaa road		2,500,000
Transport	Makindu	New	Yiiani REREC project		1,700,000
Transport	Makindu	New	Routine road maintenance and improvement- fuel		600,000
water	Makindu	New	Rehabilitation of Katheani Borehole_ Borehole flashing,water quality analysis,camera inspection,test pumping,installation of water pump, solarization, fencing and distribution to existing water kiosk at katheani market		1,600,000
	Makindu Total				36,000,000
Education	Masongaleni	New	Kaliani ECDE - Construction of a classroom, office and store		2,500,000
Education	Masongaleni	New	Miangeni ECDE - Construction of a classroom, office and store		2,500,000
Education	Masongaleni	New	Muliluni ECDE - Construction of a classroom, office and store		2,500,000
Education	Masongaleni	New	MweiniECDE - Construction of a classroom, office and store		2,500,000
Gender	Masongaleni	New	Sports Development - Ligi Mashinani		1,500,000
Gender	Masongaleni	New	Purchase of 4 tents and accompanying chairs		1,100,000
Gender	Masongaleni	New	Purchase of pool tables		500,000
Health	Masongaleni	New	Ngwata Health Centre - Construction of an hospital block		4,500,000
Health	Masongaleni	New	Masongaleni Health Centre - construction of a mortuary block		4,500,000
Health	Masongaleni	New	Medical Bills		500,000
Transport	Masongaleni	New	Feeder roads opening, grading and culvert construction		2,000,000
Transport	Masongaleni	New	Insatallation of solar lights in 4 markets		1,400,000
water	Masongaleni	New	Kibwezi Borehole - Laying of a new pipeline and other infrastructure KIBMAWASCO		10,000,000
	Masongaleni Total				36,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Agriculture	Mavindini	New	Support on cushioning farmers on mango produce and marketing		2,400,000
Agriculture	Mavindini	New	Purchase of Fuel for Backhoe		500,000
Education	Mavindini	New	Makutano ECDE - construction and equipping of ECDE (2 classrooms, store, office and equipping)		3,600,000
Gender	Mavindini	New	Sports development programme- Support to Ligi Mashinani		2,000,000
Gender	Mavindini	New	Mavindini playground- Fence reinforcement and basketball pitch construction		1,000,000
Gender	Mavindini	New	PWD empowerment (tents and PA system)		700,000
Gender	Mavindini	New	PWD sports		300,000
Health	Mavindini	New	Miangeni Dispensary - Renovation of the dispensary		1,500,000
Health	Mavindini	New	Implants and Medical Bills		500,000
Transport	Mavindini	New	Road grading and maintenance of roads across the ward		5,000,000
Transport	Mavindini	New	Mavindini market improvement programme		1,000,000
water	Mavindini	New	Desilting of Kanee water pan		1,000,000
water	Mavindini	New	Athi Mavindini water project - Operationalization of the water project		1,500,000
water	Mavindini	New	Nthunguni borehole water project – operationalization and Distribution.		2,000,000
water	Mavindini	New	Kitumbai borehole water Project – Equipping and Distribution of the borehole		2,000,000
water	Mavindini	New	Ilumani borehole water project - Drilling of borehole.		2,000,000
water	Mavindini	New	Kanthuni borehole water project – Distribution line from Kwa Muindi Wa Ngungi-Kwa Kinyanzui to Kwa Maria		3,000,000
water	Mavindini	New	Kanyonga borehole water project - Pipeline extension from Kasayani to Methouvini		3,000,000
water	Mavindini	New	Ndivuni borehole water project – Drilling and equipping of borehole		3,000,000
	Mavindini Total				36,000,000
Agriculture	Mbitini	New	Supply of certified maize seeds.		4,000,000
Agriculture	Mbitini	New	Rabbies vaccination.		500,000
Devolution	Mbitini	New	Civic education		500,000
Education	Mbitini	New	Mbuthani ECDE classes - Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments-		3,600,000
Education	Mbitini	New	Katheka ECDE classes - Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments-		3,600,000
Education	Mbitini	New	Mutyambua Library- Mantainance of the library		50,000
Gender	Mbitini	New	Purchase of Chairs and Tents		2,200,000
Gender	Mbitini	New	Boda boda support programme		800,000
Gender	Mbitini	New	Kyemundu playground- Installation of Culverts and drainage systems		2,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Gender	Mbitini	New	Sports development-Ligi Mashinani		1,500,000
Health	Mbitini	New	Mungyani health centre-Construction of outpatient block		4,000,000
Transport	Mbitini	New	Kwa Muswii- Kavuthu - Kyumbuni - Ilengeni road construction.		3,000,000
Transport	Mbitini	New	Roads mantainance across the subwards.		2,750,000
Transport	Mbitini	New	Kavuthu market lighting		2,000,000
water	Mbitini	New	Kathuma water project_Kwothuku water extension to Kathuma area		2,500,000
water	Mbitini	New	Kithumani water project_Installation of submissive pump, Solarization and distribution to Kithumani market and Kithumani primary school		3,000,000
	Mbitini Total				36,000,000
Agriculture	Mbooni	New	Dairy development programme- subsidized AI services		1,000,000
Agriculture	Mbooni	New	Crop development programme- Supply of certified seeds (maize and beans)		1,000,000
Devolution	Mbooni	New	Civic education programme		500,000
Education	Mbooni	New	Ukala CTTI- fencing, electrification and repairs		1,000,000
Education	Mbooni	New	Kikima Town ECDE - fencing		800,000
Gender	Mbooni	New	Rehabilitation of Kyangoma playing ground-Stone pitching, fencing & Podium repair		2,000,000
Gender	Mbooni	New	Sports development programme- Support to Ligi Mashinani		1,500,000
Gender	Mbooni	New	Support to organized groups-tents and chairs		1,100,000
Gender	Mbooni	New	Water harvesting-Path from poverty CBO		1,000,000
Gender	Mbooni	New	Youth empowerment programme- Poultry support to Mbooni youth in Agri business sand provision of damliner		500,000
Gender	Mbooni	New	Youth empowerment programme/ MKJ program - bushclearing and roads drainage		500,000
Gender	Mbooni	New	PWD empowerment programme		500,000
Transport	Mbooni	New	Kikima town and Markets improvement programme - Cabro packing Kwa Mbaitu and Musikitini-Kwa Kitela bus parks, Markets streetlights		10,100,000
Transport	Mbooni	New	Mitangani/Kwa Nzembi slab and rehabilitation of Ngungu gully		5,000,000
Transport	Mbooni	New	Roads maintenance and improvement programme - Grading and Murraming		4,000,000
Transport	Mbooni	New	Roads opening programme		2,000,000
Transport	Mbooni	New	Road maintenance - hire of machinery		1,000,000
water	Mbooni	New	Wathi water Project_Rehabilitation/replacement of broken pipes		500,000
water	Mbooni	New	Kikima Water Project-Distribution of water to Ngaa, Nduyu Nguu and Muumoni villages		2,000,000
	Mbooni Total				36,000,000
Agriculture	Mtito Andei	New	Financial Support to SACCO - Value chain development and vaccination campaign		1,000,000
Devolution	Mtito Andei	New	Civic education programme for the 15 clusters in the ward		1,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Education	Mtito Andei	New	Ngiluni ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables		2,500,000
Education	Mtito Andei	New	Kivutini ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables		2,500,000
Education	Mtito Andei	New	Mikomani ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables		2,500,000
Gender	Mtito Andei	New	Support to Groups - purchase of tents and chairs		2,500,000
Gender	Mtito Andei	New	Sports Development - Ligi Mashinani, Ngai Ndethya Settlement run		1,500,000
Gender	Mtito Andei	New	supply of Chairs to FBOs		1,000,000
Gender	Mtito Andei	New	Mapping of PWDs		500,000
Gender	Mtito Andei	New	Youth Empowerment - youth soft skills training and mentorship		500,000
Health	Mtito Andei	New	CHPs Mobility - Purchase of 147 bicycles and 2 motorcycles		1,500,000
Health	Mtito Andei	New	Athi Kamunyuni health centre - fencing and gate		1,500,000
Health	Mtito Andei	New	Mtito Andei SC hospital - construction of a 4 door pit latrine		1,000,000
Transport	Mtito Andei	New	Road structures (drifts & culverts) across the ward		5,000,000
Transport	Mtito Andei	New	MTF - Machine hire for road grading		3,000,000
water	Mtito Andei	New	Ngomeni Water Project - Samp, Solarization and 2km Pipeline		1,500,000
water	Mtito Andei	New	Kambu/Kitenge'i Water Project extension to Nzoila primary/secondary, to Nzoila dispensary and rehabilitation of kawangware kiosk by KIBMAWASCO		2,000,000
water	Mtito Andei	New	Mang'elele extension - construction of elevated tank, distribution to (miangeni,kathekani, Mtito Andei Level 4 Hospital, nthunguni and kyusyani		5,000,000
	Mtito Andei Total				36,000,000
Agriculture	Mukaa	New	Supply of certified seeds(maize)		2,000,000
Agriculture	Mukaa	New	Rabies vaccination		600,000
Education	Mukaa	New	Enzai CTTI- Construction of dormitory		3,500,000
Education	Mukaa	New	Ianduani ECDE- Construction of: - 1No- ECDE Classroom with an office and Store • Electrical Works, • Shelving to the stores, 1No- wooden desks, 1No- wooden arm chairs, • water harvesting goods (10,000Ltrs water tank and base), 20No- Kiddy chairs and 10No- Kiddy tables, Play equipment 4-piece set (double swing, slide, climbing frame		3,200,000
Education	Mukaa	New	Mbukuni ECDE- Construction of: - 1No- ECDE Classroom with an office and Store ,Electrical Works,Shelving to the stores, 1No- wooden desks,1No- wooden arm chairs,water harvesting goods (10,000Ltrs water tank and base), 20No- Kiddy chairs and 10No- Kiddy tables, Play equipment 4-piece set (double swing, slide, climbing frame and double see- saw), display soft pin board, white board & mark pen, • Branding, publicity and signwriting ,3- Door Pit Latrine with Urinal		3,200,000
Gender	Mukaa	New	Support to Ligi Mashinani		1,500,000
Gender	Mukaa	New	Purchase of Tents and chairs		1,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Health	Mukaa	New	Mwalano dispensary electrification, fencing & gate and staff house		3,000,000
Trade	Mukaa	New	Construction of Public Toilet at Kiongwani Market		1,000,000
Transport	Mukaa	New	Machine hire		4,000,000
Transport	Mukaa	New	kwa kavoi - kavila road		3,000,000
Transport	Mukaa	New	Upete- kwa kyambu road		3,000,000
Transport	Mukaa	New	kwa kalomi- usi unene road		2,000,000
Transport	Mukaa	New	Installation of flood lights (Mukimani, Kiongwani, Kivwauni, Kikongooni)		1,000,000
water	Mukaa	New	Ngolosi Sand dam_desilting, construction of sump tank,installation pumping system, construction of storage tank and distribution line		1,000,000
water	Mukaa	New	Mukaa Boys BH_Equiping of the borehole and metered connection to Mukaa boys and distribution to tumini,Kamwelani,Kavita A&B, Kavila,Kavuti,Kitonguni villages. construction of main tank at Kwa Muthai		3,000,000
	Mukaa Total				36,000,000
Education	Muvau/Kikumini	New	Kyemole ECDE- Construction of one		2,500,000
Education	Muvau/Kikumini	New	Makutano ECDE- Construction of one classroom, store, office, kiddy chairs & tables,		2,500,000
Education	Muvau/Kikumini	New	Kathuma ECDE- Construction of one classroom, store, office, kiddy chairs & tables,		2,500,000
Education	Muvau/Kikumini	New	Itaa ECDE- Construction of one classroom, store, office, kiddy chairs & tables, conduits		2,500,000
Gender	Muvau/Kikumini	New	Support to Ligi Mashinani		2,000,000
Gender	Muvau/Kikumini	New	Youth empowerment programme		1,000,000
Gender	Muvau/Kikumini	New	PWD Empowerment		1,000,000
Health	Muvau/Kikumini	New	West Ngosini Dispensary-Renovation and		1,000,000
Health	Muvau/Kikumini	New	Kilisa dispensary-Renovation of staff quarters		1,000,000
Transport	Muvau/Kikumini	New	Ngutwa-Kaseve roads		4,000,000
Transport	Muvau/Kikumini	New	Road improvement-MTF		4,000,000
Transport	Muvau/Kikumini	New	Road improvement-Fuel		1,000,000
water	Muvau/Kikumini	New	Kwa mwenga borehole - Rehabilitation of existing lines		2,000,000
water	Muvau/Kikumini	New	Ivuto earth dam - Desilting of earth dam (using county machines)		2,000,000
water	Muvau/Kikumini	New	Kwa muia earthdam - Construction of weir		3,000,000
water	Muvau/Kikumini	New	Nzueni borehole - Replacement of pipes		4,000,000
	Muvau/Kikumini Total				36,000,000
Devolution	Nguu/Masumba	New	Civic education Programme		500,000
Education	Nguu/Masumba	New	Kyeni ECDE-Construction of 2 Classrooms, Office block and equiping		3,500,000
Education	Nguu/Masumba	New	Makasa ECDE- Construction of 2 Makasa Ecde Classrooms, Office block and equiping		3,500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Education	Nguu/Masumba	New	Mwalili ECDE- Construction of 2 Mwalili ECDE Classrooms, Office block and equipping		3,500,000
Education	Nguu/Masumba	New	Administration block at Masumba vocational Training Institute- Construction of administration block at Masumba vocational Training Institute		1,500,000
Gender	Nguu/Masumba	New	Support to Ligi Mashinani		3,000,000
Gender	Nguu/Masumba	New	PWD(Provision of assessment and PWD devices)		500,000
Health	Nguu/Masumba	New	Renovation of Mithumoni dispensary		2,500,000
Health	Nguu/Masumba	New	Equipping of Matutu dispensary Laboratory and Recruitment of Medical Staff		1,500,000
Health	Nguu/Masumba	New	Fencing and gate at Mbulutini dispensary		500,000
Lands	Nguu/Masumba	New	Physical planning of Makutano market		500,000
Trade	Nguu/Masumba	New	Completion of Masumba malikiti		1,500,000
Trade	Nguu/Masumba	New	Promotion of cultural groups		500,000
Transport	Nguu/Masumba	New	Road grading within the Ward (Machine Hire)		4,500,000
Transport	Nguu/Masumba	New	Road opening within the Ward (NYS)		3,000,000
water	Nguu/Masumba	New	Rehabilitation of kwa Makusa BH		2,500,000
water	Nguu/Masumba	New	Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki._Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki.		3,000,000
	Nguu/Masumba Total				36,000,000
Agriculture	Nguumo	New	Support to Nguumo SACCO		1,000,000
Devolution	Nguumo	New	Ward Administration Block -Phase 1		3,000,000
Devolution	Nguumo	New	Civic Education Programme		1,000,000
Education	Nguumo	New	Kalakalya ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-		2,500,000
Education	Nguumo	New	Tunguni ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-		2,500,000
Education	Nguumo	New	Uvileni ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-		2,500,000
Education	Nguumo	New	Ngwiwa ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-		2,500,000
Gender	Nguumo	New	Purchase of Tents and Chairs		2,200,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Gender	Nguumo	New	Suport to Ligi Mashinani		1,500,000
Gender	Nguumo	New	Support to Youths for Ujuzi teketeke		1,000,000
Health	Nguumo	New	Construction of Ndovoini Dispensary Staff Quarters.		2,500,000
Health	Nguumo	New	Construction of a waiting Bay and solarization of Ilatu Health Centre		1,000,000
Trade	Nguumo	New	Construction of Syumile Market toilet		1,000,000
Trade	Nguumo	New	Ilatu market toilet		800,000
Transport	Nguumo	New	Road improvement along Kalakalya junction-Kwa Nzambu-Kumbo-Kakuyuni-Kalakalya catholic-Kwa Mbilu junction-Kwa Nzioka Road-Kwa Mwendu Mukitui-Kwa Kingoo-Kwa Kasungwa		4,000,000
Transport	Nguumo	New	Road improvement along Emale Catholic-Tuanga-Maliti-Kasengu-Kwa Kitui kyenze-Kwa Munyalo road		3,000,000
Transport	Nguumo	New	Kwa Kathoka Electrification(REREC)		1,000,000
Transport	Nguumo	New	Culverts/Gabions at Mbiu Nzau hill and Mukononi River		1,000,000
Transport	Nguumo	New	Market security lights(Ilatu, Kalembe and Kaunguni)		750,000
Transport	Nguumo	New	Syumile Security Lights		250,000
water	Nguumo	New	Kwa Ngala Borehole_Rehabilitation of Kwa Ngala Borehole		1,000,000
	Nguumo Total				36,000,000
Agriculture	Nzau/Kilili/Kalamba	New	Purchase of mangoes		1,100,000
Agriculture	Nzau/Kilili/Kalamba	New	Support to ward agricultural Sacco		500,000
Agriculture	Nzau/Kilili/Kalamba	New	Vaccination of dogs against rabies		200,000
Education	Nzau/Kilili/Kalamba	New	Ngoi ECDEs - Construction of 1 classroom and office in each school		2,400,000
Education	Nzau/Kilili/Kalamba	New	Ngukuni ECDE- Construction of 1 classroom and office in each school		2,400,000
Education	Nzau/Kilili/Kalamba	New	Maumba ECDE- Construction of 1 classroom and office in each school		2,400,000
Education	Nzau/Kilili/Kalamba	New	Kyangwasi ECDEs- Construction of 1 classroom and office in each school		2,400,000
Education	Nzau/Kilili/Kalamba	New	ECDE Toilets at Kalamba ECDE Centres - Construction of 2 door toilets in each ECDE Centre		500,000
Education	Nzau/Kilili/Kalamba	New	ECDE Toilets at, Kilili ECDE Centres- Construction of 2 door toilets in each ECDE Centre		500,000
Education	Nzau/Kilili/Kalamba	New	ECDE Toilets at Kwa Kalui ECDE Centres- Construction of 2 door toilets in each ECDE Centre		500,000
Education	Nzau/Kilili/Kalamba	New	ECDE Toilets at Matiliku ECDE - Construction of 2 door toilets in each ECDE Centre		500,000
Gender	Nzau/Kilili/Kalamba	New	Purchase of chairs for churches		1,100,000
Gender	Nzau/Kilili/Kalamba	New	Support to Ligi Mashinani		1,180,000
Gender	Nzau/Kilili/Kalamba	New	PWDs empowerment (start up capital		400,000
Health	Nzau/Kilili/Kalamba	New	Purchase of surgical implants, nurse and nutritionists		2,220,000
Lands	Nzau/Kilili/Kalamba	New	Survey of roads		200,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Transport	Nzaui/Kilili/Kalamba	New	Opening and grading of roads		4,000,000
Transport	Nzaui/Kilili/Kalamba	New	Kwa Kilungu drift		1,500,000
Transport	Nzaui/Kilili/Kalamba	New	Road mantainance -Road structures(supply of materials)		1,000,000
Transport	Nzaui/Kilili/Kalamba	New	Grading of roads and murraming		1,000,000
water	Nzaui/Kilili/Kalamba	New	Kwa Mutavi borehole -Solarization		400,000
water	Nzaui/Kilili/Kalamba	New	Kwa Nduli water sump_Solarization and distribution materials (Solarization-1.5M and 500,000 for supply of pipes and distribution materials)		2,000,000
water	Nzaui/Kilili/Kalamba	New	Yanthooko water project_Sump Construction and supply of distribution materials from Makutano to Kamwalani and kwa Mutavi.		3,000,000
water	Nzaui/Kilili/Kalamba	New	supply of piping materials and distribution to several water projects in the ward among them,(Kaiyani, Nthiiani, Makuli, Nzeeni kwa Maitha, Nduumoni, isololo/Itulu, Kasooni,Kweleli and Kyangulutu water projects)_Water distribution		4,600,000
	Nzaui/Kilili/Kalamba Total				36,000,000
Devolution	Thange	New	Civic Education Programme		1,500,000
Education	Thange	New	ECDE Class at UTIITHI - Construction		2,000,000
Education	Thange	New	ECDE Class at KASASULE- Construction		2,000,000
Gender	Thange	New	Purchase of Tents		4,000,000
Gender	Thange	New	Bodaboda empowerment		1,000,000
Gender	Thange	New	Support to Ligi Mashinani		1,000,000
Gender	Thange	New	Ajira kwa Vijana programme		500,000
Gender	Thange	New	PWDs/Elderly/Women Empowerment		500,000
Health	Thange	New	Ward Kit Waiver for medical bills-Enhancement		1,000,000
Lands	Thange	New	Physical planning in Usalama and Manyanga Markets		500,000
Trade	Thange	New	Contruaction of Ituumo Market Toilet		500,000
Transport	Thange	New	AIC Mbulutini-Kivondo-Ngumbi-AIC Thange-Mwandoko-Isunguluni-Kwa Nicko-Kinyambu school-Makongeni-Veneti-Msa Road		5,000,000
Transport	Thange	New	Miraani-Catholic Muumoni-Kwa Nzinga-Kwa Muthengi-Kwa Ngila Mwau-Kavutha road-Kwa Mainga-Kwa Jake-Mawenzi-Nguma-Kwa Katheka		3,000,000
Transport	Thange	New	Road Improvement - Fuel		1,500,000
water	Thange	New	Kwa Nzuna Earth dam_Desilting		2,000,000
water	Thange	New	Metava Borehole_Drilling, Equipping and distribution		10,000,000
	Thange Total				36,000,000
Attorney	Tulimani	New	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)		1,000,000
Education	Tulimani	New	ECDE Kwaithi- Construction of ECDE classes Kwaithi		4,500,000
Education	Tulimani	New	ECDE Nthangathini- Construction of ECDE classes Nthangathini		4,500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Gender	Tulimani	New	Support to Ligi Mashinani		2,000,000
Gender	Tulimani	New	Support to Ajira Mtaani Programme		1,350,000
Gender	Tulimani	New	Youth Empowerment		1,000,000
Gender	Tulimani	New	Support of Widows and widowers		1,000,000
Gender	Tulimani	New	Mapping of PWD's		500,000
Gender	Tulimani	New	Elderly Support		500,000
Gender	Tulimani	New	Huduma mashinani		300,000
Health	Tulimani	New	Renovation of Iiani Dispensary		500,000
Transport	Tulimani	New	Roads maintenance of major roads- 1.Kwa nzakayo-nthangathini-ndolo-kyanguswi road.2, kwa kivaya-kinganyangani-kyamithenge road,3ngunini-kyamithenge-katunda road,4kalatani-kwa matolo-GNCA iiani.road 5.kwa kanzala-ivumbu-kakima-kwa saulo road		2,500,000
Transport	Tulimani	New	Roads maintenance of major roads- 1. ngunini-kinyuani-ngwani-kwa kaviiu-kithuluni market. 2.kwa yindu -kanyenyoni road.3.wikiwu-kithetheni-muketani-mututungu road..4.kiliku-kyanziu-kwa katolo road.		2,500,000
Transport	Tulimani	New	Tulimani road maintenance		1,500,000
water	Tulimani	New	Upper Ngwani Water Project- extension to Kwakanzala shopping centre		500,000
water	Tulimani	New	Mulima Water Project_repair works of the distribution line		2,000,000
water	Tulimani	New	Lower Ngwani Water Project_Desilting, protection gabions, distribution pipeline and construction of water kiosks		3,500,000
water	Tulimani	New	Thwake Sand Dam_Distribution pipeline and construction of water kiosks		6,350,000
	Tulimani Total				36,000,000
Education	Ukia	New	Kaumoni HGM ECDE- Construction of one classroom and office		2,000,000
Education	Ukia	New	Kyau Primary ECDE- Construction of classroom and office		2,000,000
Education	Ukia	New	Muiu DEB ECDE- Construction of one classroom and office		2,000,000
Education	Ukia	New	Kaiti ACK ECDE- Construction of one classroom, office		2,000,000
Education	Ukia	New	Kinyuani ECDE- Construction of classroom and an office		2,000,000
Education	Ukia	New	Kyamuthei ECDE- Construction of classroom and office		2,000,000
Education	Ukia	New	Kiukuni Primary ECDE- Construction of classroom and office		2,000,000
Education	Ukia	New	Makongo Special ECDE- Construction of classroom and office		2,000,000
Education	Ukia	New	Nthongoni ECDE- Construction of classroom and office		2,000,000
Education	Ukia	New	Ukia CTTI- Construction of toilet		750,000
Gender	Ukia	New	Empowerment of organized groups with 950 pieces of chairs		1,000,000
Gender	Ukia	New	Support to youth groups with chicks		500,000
Gender	Ukia	New	Youth- Installation of goal posts& nets at Kaumoni DEB Primary School		200,000
Gender	Ukia	New	Youth- Support to Ligi mashinani		1,000,000
Gender	Ukia	New	PWD Economic Empowerment		300,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Gender	Ukia	New	PWD-paralympic		250,000
Health	Ukia	New	Nthimbani dispensary-Extension (pharmacy, immunization room-CWC and procedure room) and fencing		2,000,000
Health	Ukia	New	Ukia dispensary-Renovation (roofing, tiling, painting) and placenta pit		1,000,000
Health	Ukia	New	Ikalyoni dispensary-Renovation(roofing, painting and tiling)		1,000,000
Transport	Ukia	New	Road grading		2,500,000
Transport	Ukia	New	Kwa wewa-Kithukuni-King'oi-Kwa Nzoka road opening		2,000,000
Transport	Ukia	New	Nguni drift Kwa Taa		1,400,000
Transport	Ukia	New	Installation of Nthongoni market 15M high mast with 3 pieces of 400W LED flood lights		600,000
water	Ukia	New	Mumbuni Sand Dam_Construction of sand dam		1,500,000
water	Ukia	New	Ikangaani water project_Construction of 100m3 samp tank, water pump, connect to rising main, CCTV and security light at the power house and distribution to Kaseveni		2,000,000
	Ukia Total				36,000,000
Devolution	Wote/Nziu	New	Civic Education Programme and community development feedback forum		1,000,000
Gender	Wote/Nziu	New	Ligi Mashinani- Support to sporting activities in the ward through cash awards		2,000,000
Gender	Wote/Nziu	New	Licencing and training of motor vehicle and boda boda for the youth through TVETs and CTTIs offering driving lessons classes in the Ward.		1,000,000
Gender	Wote/Nziu	New	Entrepreneurship grants to 10-youth groups (one group per cluster)		1,000,000
Health	Wote/Nziu	New	Kiti Kyumu dispensary-Fencing and construction of staff quarters		3,000,000
Health	Wote/Nziu	New	Implants and medical bills		500,000
Trade	Wote/Nziu	New	Construction of two door toilet at Muthyoi kikuyuni meeting ground		500,000
Transport	Wote/Nziu	New	Survey, opening,grading,spot murraming and installation of strucutres of Kyenze highway- kyambui-mbuluto-koffi annan- kwa kithome-mutheeti-mikwani-mlolongo- aic kavila		4,000,000
Transport	Wote/Nziu	New	Road maintainance using contracted machinery		3,500,000
Transport	Wote/Nziu	New	Survey, opening,grading,spot murraming and installation of strucutres of Kwa masinga-kwa kasimba-nzove-makolongo-kavingo-kwa ndambuki-kwa kikuvi-iviani aic-public works (unoa)		3,000,000
water	Wote/Nziu	New	Electricity bill payment Kaiti Kamunyii Water project		500,000
water	Wote/Nziu	New	Kavingo borehole_Installation/replacement of pump set		500,000
water	Wote/Nziu	New	Kituasi water project_Extension of the pipeline from Muambani Primary to Kwa Ndulu, distribution from Kwa Jimmy to Kyamusoi AIC water point		1,000,000
water	Wote/Nziu	New	Pipeline extension; (i)from kavila iiuni (ii) from kiembeni to itandi_Pipeline extension		1,000,000
water	Wote/Nziu	New	Kiti-kyumu to kivandini pipeline_Pipeline extension		2,000,000
water	Wote/Nziu	New	Kwa Lili earth dam_-survey and Dam excavation using County machinery.		2,500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
water	Wote/Nziu	New	Kaiti-kamunyi water project_ Installation of hdpe raising main		3,000,000
water	Wote/Nziu	New	Ikomba water project_Spring development and distribution		3,000,000
water	Wote/Nziu	New	Kituasi water project -Distribution of water to designated points as per community wishes		3,000,000
	Wote/Nziu Total				36,000,000
water	Muvau/Kikumini	Shelved	Desilting of Kambi Mawe Earth Dam		3,000,000
	Muvau/Kikumini Total				3,000,000
water	Thange	Shelved	Thange Sand Dam -Storage Tank and distribution	2,000,000	2,000,000
	Thange Total				2,000,000
Transport	Wote/Nziu	Shelved	Installation of culverts at Kiuani Kwa Kavuthi and Kwa Maingi Kuthita Ndovoini		500,000
	Wote/Nziu Total				500,000
Gender	Kilungu	Shelved	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	-	475,000
	Kilungu Total				475,000
Health	Emali/Mulala	Shelved	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	-	1,000,000
Transport	Emali/Mulala	Shelved	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	-	1,000,000
Transport	Emali/Mulala	Shelved	Mulala primary bridge/welfare culvert	-	350,000
	Emali/Mulala Total				2,350,000
water	Ilima	Shelved	Mukilitwa Sand Dam Water Project -Water distribution to kwa chief, markets and Kavatanzou Pri and Kavatanzou Secondary schools and Kavatanzou dispensary	-	4,000,000
	Ilima Total				4,000,000
Transport	Ivingoni/Nzambani	Shelved	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling -	-	1,500,000
	Ivingoni/Nzambani Total				1,500,000
Education	Kalawa	Shelved	Construction of ECDE Centre at Muambani -Construction of one class	0	1,500,000
Education	Kalawa	Shelved	Construction of ECDE at Mutembuku -Construction of one class	0	1,500,000
Gender	Kalawa	Shelved	Leveling of playgrounds fuel for County machines	-	500,000
Health	Kalawa	Shelved	Kalawa Sub-county hospital X-ray building -Construction and equipping of x-ray facility	-	5,000,000
Health	Kalawa	Shelved	Ngunini Dispensary - construction of a new dispensary and a toilet	-	3,500,000
Transport	Kalawa	Shelved	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams -	-	1,000,000
Transport	Kalawa	Shelved	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -	-	1,000,000
water	Kalawa	Shelved	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

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
	Kalawa Total				18,000,000
Agriculture	Kasikeu	Shelved	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	0	3,000,000
Education	Kasikeu	Shelved	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory	0	1,500,000
Transport	Kasikeu	Shelved	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
	Kasikeu Total				7,500,000
Education	Kathonzweni	Shelved	Kathonzweni CTTI -Construction of two workshops	0	2,500,000
	Kathonzweni Total				2,500,000
Transport	Kee	Shelved	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisa Kimwatho -	-	2,500,000
	Kee Total				2,500,000
water	Kikumbulyu North	Shelved	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	-	4,000,000
	Kikumbulyu North Total				4,000,000
Gender	Kikumbulyu South	Shelved	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	-	400,000
Transport	Kikumbulyu South	Shelved	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road -	-	1,000,000
Transport	Kikumbulyu South	Shelved	Rehabilitation of Kwa Kalungu- Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu- Kyanginywa - Masalani road - MTF -	-	1,000,000
Transport	Kikumbulyu South	Shelved	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki -	-	500,000
water	Kikumbulyu South	Shelved	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	-	1,500,000
	Kikumbulyu South Total				4,400,000
Health	Kilungu	Shelved	Fencing with a Gate of Kaia Dispensary-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	-	1,000,000
Transport	Kilungu	Shelved	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage,Grading, Murraming and Compacting and Concrete works -	-	2,000,000
Transport	Kilungu	Shelved	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting,Concrete works and Beaconing -	-	1,500,000
Transport	Kilungu	Shelved	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murraming and Compacting,Concrete works and Beaconing -	-	1,000,000
	Kilungu Total				5,500,000
Health	Kisau/Kiteta	Shelved	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	1,299,442	1,700,558

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
Transport	Kisau/Kiteta	Shelved	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures -	-	1,500,000
	Kisau/Kiteta Total				3,200,558
Health	Kithungo/Kitundu	Shelved	Rehabilitation of Kitundu Dispensary	-	1,500,000
Transport	Kithungo/Kitundu	Shelved	Bush Clearing and heavy grading of Kithungo-Katamani-Mukuyuni-Katamani-Kithangaini-Katitu road-Widening,grading and drainage structure -	-	4,000,000
Transport	Kithungo/Kitundu	Shelved	Paving of Katunyoni Market to Kwa Yula footpath	-	400,000
	Kithungo/Kitundu Total				5,900,000
water	Kitise/ Kithuki	Shelved	Rehabilitation of Maana Ana earth dam - Desilting, reshaping of embarkment, spillway, check dams and draw point and desilting of Tuma earth dam	-	4,000,000
Transport	Kitise/Kithuki	Shelved	Construction of key walls along Athiani - mwanja - Kikome - Kwa Nyaa road	-	1,000,000
	Kitise/Kithuki Total				5,000,000
water	Makindu	Shelved	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	1,900,000	3,800,000
	Makindu Total				3,800,000
Transport	Masongaleni	Shelved	Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road -	-	3,500,000
water	Masongaleni	Shelved	Ulilinsi Borehole -Equipping, purification and distribution	5,181,579	2,818,421
water	Masongaleni	Shelved	Kativani borehole -Rehabilitation, purification and Distribution	1,556,877	5,443,123
	Masongaleni Total				11,761,544
Transport	Mavindini	Shelved	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls -	-	2,000,000
	Mavindini Total				2,000,000
Transport	Mbitini	Shelved	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
	Mbitini Total				2,200,000
Education	Mtito Andei	Shelved	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	0	3,500,000
	Mtito Andei Total				3,500,000
water	Mukaa	Shelved	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
	Mukaa Total				7,000,000
Health	Nguu/Masumba	Shelved	Fencing and gate at Mbulutini Dispensary	-	1,000,000
	Nguu/Masumba Total				1,000,000
Gender	Nguumo	Shelved	Gender and social services-PWD-Assistive devices, assessment and registration	140	140,000
Transport	Nguumo	Shelved	Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed	-	3,000,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
			church-Dotcom- kwa Mulwa road (12km) -		
water	Nguumo	Shelved	Tunguni borehole water project-Equiping and distribution and elavated tower and storage tanks	-	5,000,000
	Nguumo Total				8,140,000
Gender	Nzau/Kilili/Kalamba	Shelved	Purchase of tents and chairs to groups	2,530,000	475,000
Transport	Nzau/Kilili/Kalamba	Shelved	Kwa Mbithi drift -Installation of a drift -	-	1,200,000
Transport	Nzau/Kilili/Kalamba	Shelved	Kithoni Drift construction -	-	600,000
Transport	Nzau/Kilili/Kalamba	Shelved	Njau drift -	-	500,000
Transport	Nzau/Kilili/Kalamba	Shelved	kwa kimeu drift -	-	500,000
water	Nzau/Kilili/Kalamba	Shelved	Repair of Kalima borehole	-	200,000
water	Nzau/Kilili/Kalamba	Shelved	Kikwasuni borehole-repair(Manual pump)	-	200,000
water	Nzau/Kilili/Kalamba	Shelved	Supply of FLOCCA water to Kalima	-	470,000
water	Nzau/Kilili/Kalamba	Shelved	Solarization of kwa mutavi borehole	-	600,000
water	Nzau/Kilili/Kalamba	Shelved	Solarization of kwa king'oo borehole	-	700,000
water	Nzau/Kilili/Kalamba	Shelved	Kwa Kitoo borehole- solarization	-	900,000
	Nzau/Kilili/Kalamba Total				6,345,000
Trade	Thange	Shelved	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	-	1,000,000
Transport	Thange	Shelved	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utiithi-Kalulu-Ngomano Road -	-	3,000,000
Transport	Thange	Shelved	Kimanga Drift -Construction Of Drift -	-	2,000,000
Transport	Thange	Shelved	Spot Murraming of Kikunduku-Nzouni Road -	-	1,000,000
	Thange Total				7,000,000
Trade	Tulimani	Shelved	Cultural site development Mbanya GFBC-Phase I	-	500,000
water	Tulimani	Shelved	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani	-	7,000,000
	Tulimani Total				7,500,000
Gender	Ukia	Shelved	Kaumoni DEB -Levelling of field and fencing	-	1,000,000
Trade	Ukia	Shelved	Ukia Junction Market-Construction of a public toilet	-	1,000,000
Transport	Ukia	Shelved	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu	-	2,500,000
Transport	Ukia	Shelved	opening of kwa kioko - kwa ndua,mumbuni,,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road	-	1,000,000
	Ukia Total				5,500,000
Transport	Wote/Nziu	Shelved	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road	-	500,000
	Wote/Nziu Total				500,000

Department	Ward	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	FY 2026/27 Budget Estimates
	Grand Total				1,329,733,646