

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY



FINANCIAL YEAR 2026/27

SUPPLEMENTARY PROGRAMME-BASED BUDGET(1) ESTIMATES

AUGUST 2026

Executive Summary

The FY 2026/27 Supplementary Budget (I) Estimates was prepared in accordance with Sections 135 and 136 of the Public Finance Management Act (PFMA), 2012, and Regulation 39 of the Public Finance Management (County Governments) Regulations, 2015. The Supplementary Budget was necessitated by changes in the County's resource envelope, arising from increased expected revenue allocations from the National Government as provided for in the 2026 County Allocation of Revenue Bill (CARB) and the County Governments Additional Allocations Bill (CGAAB), as well as the incorporation of FY 2025/26 cash balances and reallocations of development resources.

The Revised (1) 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 revised (1) budget estimates for FY 2026/27 is Kshs. **13,969,195,279** comprising Kshs **13,099,785,042** (94) allocation to the County Executive and Kshs **869,410,237** (6 percent) allocation to the County Assembly. The County budget accounts for Kshs **8,149,937,710** (58 percent) recurrent and Kshs **5,819,257,56** (42 percent) development expenditure. The total recurrent comprises Kshs **5,617,714,548** (69 percent) and Kshs **2,532,223,162** (31 percent) for personnel emoluments and Operations & Maintenance respectively.

Revenue

The projected revenue for the FY 2026/27 Budget Estimates is **KShs 13,969,195,279** representing an increment of **KShs 1,553,219,036** (13 percent) from the FY 2026/27 Approved original budget estimates of **KShs 12,415,976,243**. The County Government plans to mobilize this amount to finance its programmes and projects during the fiscal year. Of the total, **KShs 9,245,743,223** (66 percent) will be sourced from the equitable share, **KShs 2,091,174,156** (15 percent) from Own Source Revenue, **KShs 1,663,107,898** (12 percent) from Conditional Allocation, other loans & grants and **KShs 969,170,003** (7 percent), 2025/26 reallocation budget.


EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

DAMARIS MUMO KAVOI

**COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE, PLANNING, BUDGET, REVENUE AND
HEAD OF COUNTY TREASURY**

TABLE OF CONTENTS

Executive Summary	1
TABLE OF CONTENTS	i
LIST OF FIGURES	vii
LIST OF TABLES	vii
1.0 BUDGET SUMMARY FY 2026/27	1
1.1 FY 2026/27 Supplementary Budget (1) Estimates Resource Basket in Million Shillings	1
1.2 Own Source Revenue	1
1.3 Budget Summary – By Economic Classification in Kshs	3
1.4 Budget Summary by Programme	10
1.5 Receipts into the Makueni County Revenue Fund(CRF) for FY 2025/26.....	14
1.6 Exchequer issues from the National Treasury.....	14
1.7 Revenue Performance- FY 2024/25-2025/26.....	14
1.8 FY 2025/26 Allocations, Revenue and Expenditure Performance.....	15
1.9 Departmental Expenditures	17
1.10 Expenditure by Programme and Sub Programme	18
2.0 GOVERNORSHIP	27
2.1 Department’s Vision and Mission	27
2.2 Performance Overview and Background for Programme(s) Funding.....	27
2.3 Programme Objectives	28
2.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	28
2.5 Summary of Expenditure by Vote and Economic Classification (Kshs), FY 2025/26 – 2028/29 (Kshs).....	28
2.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs).....	28
2.7 Details of Staff Establishment by Organization Structure (Delivery Units)	30
2.8 Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	31
3.0 COUNTY SECRETARY.....	32
3.1 Department’s Vision and Mission	32
3.2 Performance Overview and Background for Programme(s) Funding.....	32
3.3 Programme Objectives	33
3.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs.)	33
3.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	33
3.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	34
3.7 Details of Staff Establishment by Organization Structure (Delivery Units)	35
3.8 Summary of the Programme Outputs and Performance Indicators for FY 2025/26- 2028/29	36
4.0 COUNTY ATTORNEY’S OFFICE	37
4.1 Department’s Vision and Mission	37
4.2 Performance Overview and Background for Programme(s) Funding.....	37
4.3 Programme Objectives	38

4.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29(Kshs)	38
4.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29(Kshs).....	38
4.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29(Kshs).....	38
4.7	Details of Staff Establishment by Organization Structure (Delivery Units)	39
4.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2028/29	39
5.0	COUNTY PUBLIC SERVICE BOARD.....	40
5.1	Department’s Vision and Mission.....	40
5.2	Performance Overview and Background for Programme (s) Funding.....	40
5.3	Programme Objectives	41
5.4	Summary of Expenditure by Programmes, FY 2025/26– 2028/29 (Kshs)	41
5.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	41
5.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	42
5.7	Details of Staff Establishment by Organization Structure (Delivery Units)	42
5.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2028/29	43
6.0	DEPARTMENT OF FINANCE & SOCIO ECONOMIC PLANNING.....	44
6.1	Department’s Vision and Mission.....	44
6.2	Performance Overview and Background for Programme(s) Funding.....	44
6.3	Programme Objectives	45
6.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	45
6.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	46
6.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	46
6.7	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	49
6.8	Details of Staff Establishment by Organization Structure (Delivery Units)	49
7.0	DEPARTMENT OF HEALTH SERVICES	52
7.1	Department’s Vision & Mission.....	52
7.2	Performance Overview and Background for Programme(s) Funding.....	52
7.3	Programmes and their Objectives.....	54
7.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	54
7.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 55	
7.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs.).....	55
7.7	Details of Staff Establishment by Organization Structure (Delivery Units)	57
7.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	62
8.0	DEPARTMENT OF GENDER, CHILDREN, YOUTH, SPORTS AND SOCIAL SERVICES.....	64

8.1 Department's Vision and Mission	64
8.2 Performance Overview and Background for Programme(s) Funding	64
8.3 Programmes and their Objectives	66
8.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs).....	66
8.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29..	66
8.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	67
8.7 Details of Staff Establishment by Organization Structure (Delivery Units).....	70
8.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29	71
9.0 DEPARTMENT OF TRADE, MARKETING, INDUSTRY, CULTURE AND TOURISM	73
9.1 Department's Vision and Mission.....	73
9.2 Performance Overview and Background for Programme(s) Funding.....	73
9.3 Programme Objectives/ Overall Outcome	75
9.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	75
9.5 Summary of Expenditure by Vote and Economic Classification (Kshs.)	75
9.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	76
9.7 Details of Staff Establishment by Organization Structure (Delivery Units)	77
9.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29	78
10.0 DEPARTMENT OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT	80
10.1 Department's Vision and Mission.....	80
10.2 FY 2025/26 Performance Overview and Background for Programme(s) Funding	80
10.3 Programme Objectives/Overall Outcome	81
10.4 Programme	81
10.5 Objective	81
10.6 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	81
10.7 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 -2028/29 (Kshs)	82
10.8 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26	82
10.9 Details of Staff Establishment by Organization Structure (Delivery Units)	84
10.10 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2028/29	87
11.0 DEPARTMENT OF WATER, SANITATION AND IRRIGATION	90
11.1 Department's Vision and Mission.....	90
11.2 Performance Overview and Background for Programme(s) Funding.....	90
11.3 Programmes and their Objectives.....	93
11.4 Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs).....	93
11.5 Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	93
11.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	93

11.7	Details of Staff Establishment by Organization Structure	94
11.8	Summary of the Programme Outputs and Performance Indicators for FY 2024/25-2028/29	96
12.0	DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, PUBLIC WORKS, HOUSING AND ENERGY.....	97
12.1	Department’s Vision and Mission.....	97
12.2	Performance Overview and Background for Programme(s) Funding.....	97
12.3	Programme Objectives/Overall Outcome	98
12.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	98
12.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26 – 2028/29 (Kshs).....	99
12.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs).....	99
12.7	Details of Staff Establishment by Organizational Structure	102
12.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2028/29	103
13.0	DEPARTMENT OF LANDS, URBAN PLANNING & DEVELOPMENT, ENVIRONMENT AND CLIMATE CHANGE	104
13.1	Department’s Vision and Mission.....	104
13.2	Performance Overview and Background for Programme(s) Funding.....	104
13.1	Programmes and their Objectives.....	106
13.2	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	106
13.3	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)	106
13.4	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	107
13.5	Details of Staff Establishment by Organization Structure (Delivery Units)	109
13.6	Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29	110
14.0	MAKUENI COUNTY SAND CONSERVATION AND UTILIZATION AUTHORITY.....	112
14.1.	Department’s Vision and Mission.....	112
14.2.	Performance Overview and Background for Programme(s) Funding;	112
14.3.	Programmes and their Objectives.....	113
14.4.	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	113
14.5.	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)	114
14.6.	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	114
14.7.	Details of Staff Establishment by Organization Structure (Delivery Units)	115
14.8.	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	116
15.0	WOTE MUNICIPALITY	117
15.1	Department’s Vision & Mission.....	117
15.2	Performance Overview and Background for Programme(s) Funding;	117
15.1	Programmes and their Objectives.....	118

15.2	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	118
15.3	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)	118
15.4	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	119
15.5	Details of Staff Establishment by Organization Structure (Delivery Units)	120
15.6	Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2028/29	120
16.0	EMALI-SULTAN HAMUD MUNICIPALITY	121
16.1	Municipality’s Vision and Mission	121
16.2	Performance Overview and Background for Programme(s) Funding;	121
16.3	Programme Objectives/Overall Outcome	122
16.4	Summary of Expenditure by Programmes, 2025/26– 2028/29 (Kshs.)	122
16.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)	123
16.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	123
16.7	Details of Staff Establishment by Organization Structure (Delivery Units)	124
16.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	124
17.0	DEPARTMENT OF DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION AND SPECIAL PROGRAMMES	125
17.1	Department’s Vision and Mission	125
17.2	Performance Overview and Background for Programme(s) Funding.....	125
17.3	Programme Objectives/ Overall Outcome	126
17.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	127
17.5	Summary of Expenditure by Vote and Economic Classification (Kshs.)	127
17.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 – 2028/29 (Kshs.).....	128
17.7	Details of Staff Establishment by Organization Structure (Delivery Units)	130
17.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26– 2028/29	132
18.0	MBOONI KEE MUNICIPALITY	133
18.1	Municipality’s Vision and Mission	133
18.2	Performance Overview and Background for Programme(s) Funding;	133
18.3	Programme Objectives/Overall Outcome	134
18.4	Summary of Expenditure by Programmes, 2025/26– 2028/29 (Kshs.)	134
18.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26– 2028/29 (Kshs.)	134
18.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26– 2028/29 (Kshs).....	134
18.7	Details of Staff Establishment by Organization Structure (Delivery Units)	135
18.8	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 – 2028/29	135
19.0	DEPARTMENT OF ICT, EDUCATION & INTERNSHIP	136
19.1	Department’s Vision and Mission	136

19.2	Performance Overview and Background for Programme(s) Funding.....	136
19.3	Programme Objectives/Overall Outcome	137
19.4	Summary of Expenditure by Programmes, FY 2025/26 – 2028/29 (Kshs)	137
19.5	Summary of Expenditure by Vote and Economic Classification (Kshs.)	138
19.6	Summary of Expenditure by Programme, Sub-Programme and Economic.....	138
19.7	Details of Staff Establishment by Organization Structure (Delivery Unit).....	141
19.8	Summary of the Programme Outputs and Performance Indicators for FY 2024/25 - 2028/29	142
20.0	MAKUENI COUNTY FRUIT DEVELOPMENT AND MARKETING	
AUTHORITY		144
20.1	Department’s Vision and Mission.....	144
20.2	Performance Overview and Background for Programme(s) Funding.....	144
20.3	Programme Objectives/Overall Outcome	144
20.4	Summary of Expenditure by Programmes, FY 2025/26 -2028/29 (Kshs)	145
20.5	Summary of Expenditure by Vote and Economic Classification, FY 2025/26 -2028/29 (Kshs)	145
20.6	Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26 -2028/29 (Kshs)	145
20.7	Summary of the Programme Outputs and Performance Indicators for FY 2025/26 - 2028/29	146
21.0	MAKUENI COUNTY ASSEMBLY MAKUENI COUNTY ASSEMBLY	147
21.1	County Assembly Vision and Mission	147
21.2	Strategic Overview and Context for Budget Intervention.....	147
21.3	Programmes and their Objectives.....	148
21.4	Summary of Expenditure by Programs (Kshs.).....	148
21.5	Summary of Expenditure by Economic Classification (Kshs.).....	148
21.6	Summary of the Programme Outputs and Performance Indicators.....	149
ANNEXTURES;		151
	ANNEX 1: FY 2026/27 SUPPLEMENTARY BUDGET(1) ESTIMATES HEADQUARTER PROJECTS	151
	ANNEX 2: FY 2026/27 SUPPLEMENTARY BUDGET(1) ESTIMATES WARD PROJECTS	

LIST OF FIGURES

Figure 1:Analysis of FY 2025/26 Overall Revenue Performance	15
Figure 2:Overall Expenditure Performance for the FY 2025/26.....	16
Figure 3: Governorship Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	27
Figure 4:County Secretary Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	32
Figure 5: County Attorney Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	37
Figure 6:CPSB Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	40
Figure 7:Finance&Socio Economic Planning Budget Vs Expenditure Performance FY 2023/24 To 2025/26	44
Figure 8:Health Services Budget Vs Expenditure Performance, FY 2023/24 to 2025/26.....	53
Figure 9: Gender, Children, Youth, Sports and Social Services Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	65
Figure 10:Trade, Marketing, Industry, Culture And Tourism Budget Vs Expenditure Performance, FY 2023/24 To 2025/26.....	74
Figure 11:Agriculture and Rural Development Budget Vs Expenditure Performance, FY 2023/24 To 2025/26	81
Figure 12:Department Of Water, Sanitation And Irrigation Budget Vs Expenditure Performance, FY 2023/24 to 2025/26.....	91
Figure 13:Infrastructure, Transport, Public Works, Housing And Energy Budget Vs Expenditure Performance, FY 2023/24 To 2025/26	98
Figure 14: Lands, Urban Planning & Development, Environment And Climate Change Budget Vs Expenditure Performance, FY 2023/24 To 2025/26.....	105
Figure 15:Makueni County Sand Conservation And Utilization Authority Budget Vs Expenditure Performance, FY 2023/24 to 2025/26.....	113
Figure 16:Wote Municipality Budget Vs Expenditure Performance, FY 2023/24 to 2025/26.....	117
Figure 17:Emali-Sultan Hamud Municipality Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	122
Figure 18:Devolution Budget Vs Expenditure Performance, FY 2023/24 to 2025/26.....	126
Figure 19: ICT, Education & Internship Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	136
Figure 20:MCFDMA Budget Vs Expenditure Performance, FY 2023/24 to 2025/26	144

LIST OF TABLES

Table 1: FY 2026/27 Budget Estimates Resource Basket	1
Table 2:Revenues Own Source Targets, FY 2023/24-2028/29	2
Table 3:Budget Summary – By Economic Classification in Kshs	3
Table 4;Departmental Budget Summary – By Economic Classification in Kshs	4
Table 5:Budget Summary – Summary by Programme	10
Table 6 : Fiscal Performance For FY 2024/25- FY 2025/26 (Kshs.)	14

Table 7;Expenditure of the County Executive and County Assembly by Economic Classification	16
Table 8:Departmental Expenditures per Economic Classification	17
Table 9:Departmental Expenditure by programme and Sub programme	18
Table 10: Expenditure by Programme and Sub Programmes	23

1.0 BUDGET SUMMARY FY 2026/27

1.1 FY 2026/27 Supplementary Budget (1) Estimates Resource Basket in Million Shillings

The projected revenue for the FY 2026/27 Budget Estimates is KShs 13,969,195,279, representing an increment of KShs 1,553,219,036 (13 percent) from the FY 2026/27 Approved original budget estimates of KShs 12,415,976,243. The County Government plans to mobilize this amount to finance its programmes and projects during the fiscal year. Of the total, KShs 9,245,743,223 (66 percent) will be sourced from the equitable share, KShs 2,091,174,156 (15 percent) from Own Source Revenue, KShs 1,663,107,898 (12 percent) from Conditional Allocation - other loans & grants and KShs 969,170,003 (7 percent), 2025/26 reallocation budget as shown below;

Table 1: FY 2026/27 Budget Estimates Resource Basket

Revenue	Submitted 2026/27 Budget Revenue	Variance	Submitted 2026/27 Supplementary (1) Budget Revenue	Ratio (%)
Equitable share from the National Government	9,079,953,950	165,789,273	9,245,743,223	66
Conditional Allocation - other loans & grants	1,367,789,269	295,318,629	1,663,107,898	12
Own Source Revenue - Other Sources	1,968,233,024	122,941,132	2,091,174,156	15
FY 2025/26 Reallocation Budget	-	969,170,003	969,170,003	7
Total	12,415,976,243	1,553,219,036	13,969,195,279	100

1.2 Own Source Revenue

The County Government has set an Own Source Revenue (OSR) target of KShs 2,091,174,156, comprising KShs 843,317,367.49 from ordinary revenue streams and KShs 1,247,856,789 from Appropriations in Aid (AIA). This represents an upward revision of KShs 370,471,225 from the actual achievement of KShs 1,720,702,931 in FY 2025/26 as 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 2025/26 Actual	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	23,382,418	30,364,200	30,934,200	31,341,200
2	Agricultural Cess Fees	18,000,000	16,489,285	18,000,000	19,532,146	28,317,987	22,247,732	27,438,600	27,894,600	28,219,600
3	Building Materials Cess Fees	3,000,000	4,123,200	3,000,000	3,585,000	4,706,554	3,120,900	6,443,500	6,550,500	6,626,500
4	Community Information Centres Fees	1,000,000	555,900	1,000,000	474,130	1,573,222	314,610	1,022,000	1,036,000	1,046,000
5	Conservancy Fees	6,000,000	5,207,800	6,000,000	4,972,800	8,102,091	4,827,805	6,470,100	6,594,100	6,683,100
6	Cooperative Audit Services Fees	300,000	197,990	300,000	184,790	498,187	214,340	554,000	567,000	576,000
7	Development Approvals Fees (All Lands Development Fees)	45,000,000	19,325,041	48,000,000	18,718,675	65,550,897	15,828,786	47,464,130	48,252,130	48,815,130
8	Fines and Penalties Fees	1,000,000	1,928,388	1,000,000	1,823,166	1,573,222	328,435	1,005,500	1,038,500	1,062,500
9	Fire Certificate Fees	1,000,000	2,286,850	1,400,000	3,548,660	1,573,222	3,559,100	4,904,000	5,002,000	5,072,000
10	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	536,600	1,000,000	1,566,650	1,573,222	485,050	1,223,000	1,252,000	1,272,000
11	Liquor License Fees	70,000,000	45,208,580	70,000,000	45,422,940	96,818,675	48,063,091	64,508,000	65,579,000	66,344,000
12	Market Entrance Fees	45,000,000	28,690,760	45,000,000	27,662,427	65,550,897	25,171,826	30,194,900	30,828,900	31,281,900
13	Motor Vehicle/Cycle Reg Fees	3,000,000	3,763,503	3,500,000	3,077,500	4,706,554	2,614,500	4,385,000	4,474,000	4,538,000
14	Parking Fees	43,000,000	33,763,080	44,000,000	36,108,110	67,530,534	32,014,070	48,329,800	49,148,800	49,733,800
15	Plot Rates/Rent Fees and Other Dues	170,000,000	22,010,416	196,855,153	22,502,764	131,691,752	25,363,221	105,000,000	106,743,000	107,988,000
16	Renewal Fees (Kiosks)	7,000,000	5,997,500	7,000,000	5,773,500	10,986,330	5,403,340	7,351,000	7,490,000	7,589,000
17	Single Business Permits /Application Fees	200,000,000	136,776,600	200,000,000	125,867,620	230,739,157	127,213,128	194,128,000	197,351,000	199,653,000
18	Stall Rent Fees	7,700,000	7,010,350	8,700,000	7,374,400	12,087,585	6,129,980	10,112,000	10,296,000	10,428,000
19	Stock Market Fees	11,000,000	8,772,825	11,000,000	9,118,552	17,279,216	9,960,092	11,030,500	11,246,500	11,401,500
20	Stock Movement Fees	7,000,000	4,698,305	7,000,000	4,596,420	10,986,330	6,342,555	10,086,130	10,253,130	10,373,130
21	Veterinary Health Fees	13,000,000	7,659,978	17,500,000	11,598,947	22,942,814	12,247,275	17,118,700	17,402,700	17,605,700
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,000,000	1,091,055	3,500,000	1,021,600	4,706,554	905,200	1,623,800	1,650,800	1,669,800
23	Weights and Measures Fees	2,000,000	1,390,380	2,500,000	1,092,095	3,133,333	979,740	2,001,400	2,034,400	2,058,400
24	Tetheka interest revenue					18,742,114	24,067,077	-	-	-
25	Other Revenues(Direct Deposits,Interest Incomes)	-	12,287,045	-	15,399,347	-	16,256,885	17,500,00	17,500,000	17,500,000
26	Agriculture- Agricultural Training Conference Fees	3,000,000	831,840	3,000,000	4,776,820	4,706,554	768,730	2,700,507	2,745,249	2,777,557

No	Sources	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2025/26 Actual	FY 2026/27 Projections	FY 2027/28 Projections	FY 2028/29 Projections
27	Agriculture- Mechanization Fees	2,000,000	1,660,034	2,000,000	566,100	3,133,333	809,245	1,122,700	1,141,700	1,154,700
28	Public Health Services Fees	33,000,000	38,555,882	36,000,000	35,998,165	51,824,539	35,851,065	45,597,900	46,354,900	46,895,900
29	Makueni Fruit Processing Plant Fees	100,000,000	35,932,588	100,000,000	29,511,228	92,872,511	31,057,555	70,030,000	71,126,000	71,909,000
30	Sand Authority Fees	46,000,000	30,535,543	47,000,000	42,738,664	72,237,088	41,202,717	73,608,000	74,830,000	75,703,000
Sub Total		862,000,000	490,586,796	905,177,623	512,217,089	1,067,556,464	526,730,468	843,317,367	857,317,109	867,318,417
31	Medical Health Services Fees	120,000,000	219,919,099	176,430,000	277,796,275	182,388,000	288,718,765	210,550,000	231,605,000	254,765,500
32	SHA/SHIF Reimbursement Fees	250,000,000	328,791,754	382,475,700	499,017,382	417,612,000	905,239,698	1,037,306,789	1,112,044,898	1,200,000,000
33	Universal Health Care Registration Fees	5,000,000	5,377,300	7,350,000	1,522,000		14,000			
Sub Total		375,000,000	554,088,153	566,255,700	778,335,657	600,000,000	1,193,972,463	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	1,720,702,931	2,091,174,156	2,200,967,007	2,322,083,917

1.3 Budget Summary – By Economic Classification in Kshs

The county has allocated Kshs 8,147,719,471 (58%) of the total budget towards recurrent expenditure while Kshs 5,821,475,808 (42%) 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	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Current Expenditure	8,300,193,760	7,908,980,088	238,739,383	8,147,719,471	8,555,105,445	8,982,860,717
Compensation to Employees	5,528,787,597	5,537,991,616	79,722,934	5,617,714,550	5,898,600,277	6,193,530,291
Use of goods and services	2,131,005,955	1,969,609,966	23,178,378	1,992,788,344	2,092,427,761	2,197,049,149
Current Transfers Govt. Agencies						
Other Recurrent	640,400,208	401,378,506	135,838,071	537,216,577	564,077,406	592,281,276
Capital Expenditure	4,562,727,504	4,506,996,153	1,314,479,655	5,821,475,808	6,112,549,598	6,418,177,078
Acquisition of Non-Financial Assets						
Other Development	4,562,727,504	4,506,996,153	1,314,479,655	5,821,475,808	6,112,549,598	6,418,177,078
Total Expenditure of Vote	12,862,921,265	12,415,976,241	1,553,219,038	13,969,195,279	14,667,655,043	15,401,037,795

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

Table 4;Departmental Budget Summary – By Economic Classification in Kshs

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Governorship	Expenditure Classification						
	Current Expenditure	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
	Compensation to Employees	57,781,847	78,255,832	-	78,255,832	82,168,624	86,277,055
	Use of goods and services	407,707,900	135,018,826	2,000,000	137,018,826	143,869,767	151,063,256
	Current Transfers Govt. Agencies						
	Other Recurrent	23,975,000	23,600,000	-	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	2,000,000	238,874,658	250,818,391	263,359,310
County Secretary	Expenditure Classification						
	Current Expenditure	633,557,545	589,329,209	13,233,806	602,563,015	632,691,166	664,325,724
	Compensation to Employees	569,769,476	194,920,395	(16,766,194)	178,154,201	187,061,911	196,415,006
	Use of goods and services	57,950,382	390,008,814	30,000,000	420,008,814	441,009,255	463,059,717
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	5,837,687	4,400,000	-	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	13,233,806	602,563,015	632,691,166	664,325,724
County Attorney	Expenditure Classification						
	Current Expenditure	83,093,739	57,755,096	10,270,514	68,025,610	71,426,891	74,998,235
	Compensation to Employees	20,932,733	21,901,195	-	21,901,195	22,996,255	24,146,067
	Use of goods and services	32,823,100	33,803,901	279,958	34,083,859	35,788,052	37,577,455
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	29,337,906	2,050,000	9,990,556	12,040,556	12,642,584	13,274,713
	Capital Expenditure	-	6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
	Acquisition of Non-Financial Assets						
	Other Development	-	6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
	Total Expenditure of Vote	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394
Devolution, Public Participation, County administration and							

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Special Programs							
	Current Expenditure	357,720,237	333,568,522	33,927,720	367,496,242	385,871,054	405,164,607
	Compensation to Employees	226,909,613	224,017,701	2,800,000	226,817,701	238,158,586	250,066,515
	Use of goods and services	123,660,624	102,400,821	31,127,720	133,528,541	140,204,968	147,215,216
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	7,150,000	7,150,000	-	7,150,000	7,507,500	7,882,875
	Capital Expenditure	442,544,264	406,454,750	258,853,112	665,307,862	698,573,256	733,501,918
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	442,544,264	406,454,750	258,853,112	665,307,862	698,573,256	733,501,918
	Total Expenditure of Vote	800,264,501	740,023,272	292,780,832	1,032,804,104	1,084,444,310	1,138,666,525
Finance and Socio-Economic Planning	Expenditure Classification						
	Current Expenditure	497,337,731	487,059,632	13,940,000	500,999,632	526,049,614	552,352,094
	Compensation to Employees	232,388,115	229,679,511	2,800,000	232,479,511	244,103,487	256,308,661
	Use of goods and services	218,349,616	214,880,121	12,400,000	227,280,121	238,644,127	250,576,333
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	46,600,000	42,500,000	(1,260,000)	41,240,000	43,302,000	45,467,100
	Capital Expenditure	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
	Total Expenditure of Vote	551,553,049	572,192,562	15,359,867	587,552,429	616,930,050	647,776,553
	Current Expenditure	284,873,698	277,696,466	300,000	277,996,466	291,896,289	306,491,104
Agriculture, Livestock, Fisheries and Cooperative Development	Compensation to Employees	235,736,058	232,121,994	-	232,121,994	243,728,094	255,914,498
	Use of goods and services	45,537,640	42,874,472	300,000	43,174,472	45,333,196	47,599,855
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	3,600,000	2,700,000	-	2,700,000	2,835,000	2,976,750
	Capital Expenditure	378,474,425	195,294,275	11,386,341	206,680,616	217,014,647	227,865,379
	Acquisition of Non-Financial Assets						
	Other Development	378,474,425	195,294,275	11,386,341	206,680,616	217,014,647	227,865,379
	Total Expenditure of Vote	663,348,123	472,990,741	11,686,341	484,677,082	508,910,936	534,356,483
Makueni County Fruit Development and Marketing	Current Expenditure	37,000,435	37,851,345	-	37,851,345	39,743,912	41,731,108

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Authority							
	Compensation to Employees	17,432,207	18,303,817	-	18,303,817	19,219,008	20,179,958
	Use of goods and services	15,055,700	15,035,000	-	15,035,000	15,786,750	16,576,088
	Current Transfers Govt. Agencies						
	Other Recurrent	4,512,528	4,512,528	-	4,512,528	4,738,154	4,975,062
	Capital Expenditure	63,050,222	95,142,000	13,086,682	108,228,682	113,640,116	119,322,122
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	63,050,222	95,142,000	13,086,682	108,228,682	113,640,116	119,322,122
	Total Expenditure of Vote	100,050,657	132,993,345	13,086,682	146,080,027	153,384,028	161,053,230
	Expenditure Classification						
ICT, Education and Internship	Expenditure Classification						
	Current Expenditure	813,292,647	916,011,938	8,004,111	924,016,049	970,216,851	1,018,727,694
	Compensation to Employees	721,713,765	838,391,165	2,800,000	841,191,165	883,250,723	927,413,259
	Use of goods and services	20,924,774	14,370,773	-	14,370,773	15,089,312	15,843,777
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	70,654,108	63,250,000	5,204,111	68,454,111	71,876,817	75,470,657
	Capital Expenditure	274,673,079	250,650,000	73,058,617	323,708,617	339,894,047	356,888,750
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	274,673,079	250,650,000	73,058,617	323,708,617	339,894,047	356,888,750
	Total Expenditure of Vote	1,087,965,726	1,166,661,938	81,062,728	1,247,724,666	1,310,110,899	1,375,616,444
Gender, Children, Youth, Sports and Social Services	Expenditure Classification						
	Current Expenditure	231,336,447	79,655,638	108,109,006	187,764,644	197,152,876	207,010,520
	Compensation to Employees	54,564,327	51,565,638	-	51,565,638	54,143,920	56,851,116
	Use of goods and services	31,071,132	15,790,000	300,000	16,090,000	16,894,500	17,739,225
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	145,700,987	12,300,000	107,809,006	120,109,006	126,114,457	132,420,179
	Capital Expenditure	96,000,447	200,420,000	(61,126,444)	139,293,556	146,258,234	153,571,145
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	96,000,447	200,420,000	(61,126,444)	139,293,556	146,258,234	153,571,145
	Total Expenditure of Vote	327,336,894	280,075,638	46,982,562	327,058,200	343,411,110	360,581,666
Health Services	Expenditure Classification						

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Current Expenditure	3,121,661,645	3,274,408,592	1,039,500	3,275,448,092	3,439,220,497	3,611,181,521
	Compensation to Employees	2,502,049,461	2,765,634,592	-	2,765,634,592	2,903,916,322	3,049,112,138
	Use of goods and services	517,901,481	442,274,000	1,039,500	443,313,500	465,479,175	488,753,134
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	101,710,703	66,500,000	-	66,500,000	69,825,000	73,316,250
	Capital Expenditure	1,117,982,586	1,663,463,352	275,598,054	1,939,061,406	2,036,014,476	2,137,815,200
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	1,117,982,586	1,663,463,352	275,598,054	1,939,061,406	2,036,014,476	2,137,815,200
	Total Expenditure of Vote	4,239,644,231	4,937,871,944	276,637,554	5,214,509,498	5,475,234,973	5,748,996,721
Trade, Marketing, Industry, Culture and Tourism	Current Expenditure	157,200,472	129,747,188	7,244,398	136,991,586	143,841,165	151,033,224
	Compensation to Employees	67,763,862	60,737,185	-	60,737,185	63,774,044	66,962,746
	Use of goods and services	12,973,201	9,280,000	-	9,280,000	9,744,000	10,231,200
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	76,463,409	59,730,003	7,244,398	66,974,401	70,323,121	73,839,277
	Capital Expenditure	102,969,932	30,800,000	56,969,090	87,769,090	92,157,545	96,765,422
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	102,969,932	30,800,000	56,969,090	87,769,090	92,157,545	96,765,422
	Total Expenditure of Vote	260,170,405	160,547,188	64,213,488	224,760,676	235,998,710	247,798,645
Infrastructure, Transport, Public Works, Housing and Energy	Expenditure Classification						
	Current Expenditure	155,697,513	151,976,144	-	151,976,144	159,574,951	167,553,699
	Compensation to Employees	86,855,701	80,831,144	-	80,831,144	84,872,701	89,116,336
	Use of goods and services	35,375,000	34,675,000	-	34,675,000	36,408,750	38,229,188
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	33,466,812	36,470,000	-	36,470,000	38,293,500	40,208,175
	Capital Expenditure	550,390,517	361,022,057	147,115,068	508,137,125	533,543,981	560,221,180
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	550,390,517	361,022,057	147,115,068	508,137,125	533,543,981	560,221,180
	Total Expenditure of Vote	706,088,030	512,998,201	147,115,068	660,113,269	693,118,932	727,774,879
Lands, Urban Planning &	Expenditure Classification						

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Development, Environment and Climate change							
	Current Expenditure	87,696,924	72,516,717	-	72,516,717	76,142,553	79,949,680
	Compensation to Employees	60,863,833	46,726,451	-	46,726,451	49,062,774	51,515,912
	Use of goods and services	21,723,091	20,340,255	-	20,340,255	21,357,268	22,425,131
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	5,110,000	5,450,011	-	5,450,011	5,722,512	6,008,637
	Capital Expenditure	605,638,371	451,946,292	297,241,329	749,187,621	786,647,002	825,979,352
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	605,638,371	451,946,292	297,241,329	749,187,621	786,647,002	825,979,352
	Total Expenditure of Vote	693,335,295	524,463,009	297,241,329	821,704,338	862,789,554	905,929,032
Wote Municipality	Current Expenditure	71,873,777	80,732,961	6,400,000	87,132,961	91,489,609	96,064,090
	Compensation to Employees	3,790,553	23,319,218	-	23,319,218	24,485,179	25,709,438
	Use of goods and services	32,550,000	27,213,743	-	27,213,743	28,574,430	30,003,152
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	35,533,223	30,200,000	6,400,000	36,600,000	38,430,000	40,351,500
	Capital Expenditure	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283
	Total Expenditure of Vote	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372
	Expenditure Classification						
Emali-Sultan Hamud Municipality	Current Expenditure	42,538,960	51,970,070	-	51,970,070	54,568,574	57,297,002
	Compensation to Employees	12,610,000	23,556,236	-	23,556,236	24,734,048	25,970,750
	Use of goods and services	14,778,960	13,413,834	-	13,413,834	14,084,526	14,788,752
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	15,150,000	15,000,000	-	15,000,000	15,750,000	16,537,500
	Capital Expenditure	72,993,438	49,962,449	61,106,779	111,069,228	116,622,689	122,453,824
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	72,993,438	49,962,449	61,106,779	111,069,228	116,622,689	122,453,824
	Total Expenditure of Vote	115,532,398	101,932,519	61,106,779	163,039,298	171,191,263	179,750,826
Mbooni-Kee Municipality	Current Expenditure	-	12,645,594	-	12,645,594	13,277,874	13,941,767
	Compensation to Employees	-	2,835,594	-	2,835,594	2,977,374	3,126,242

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Use of goods and services	-	8,710,000	-	8,710,000	9,145,500	9,602,775
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	-	1,100,000	-	1,100,000	1,155,000	1,212,750
	Capital Expenditure	-	15,500,000	-	15,500,000	16,275,000	17,088,750
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	-	15,500,000	-	15,500,000	16,275,000	17,088,750
	Total Expenditure of Vote	-	28,145,594	-	28,145,594	29,552,874	31,030,517
Water, Sanitation and Irrigation	Expenditure Classification						
	Current Expenditure	114,129,673	137,558,052	10,755,584	148,313,636	155,729,318	163,515,784
	Compensation to Employees	86,109,521	94,918,052	-	94,918,052	99,663,955	104,647,152
	Use of goods and services	24,620,151	35,190,000	10,705,584	45,895,584	48,190,363	50,599,881
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	3,400,000	7,450,000	50,000	7,500,000	7,875,000	8,268,750
	Capital Expenditure	658,864,699	603,558,998	143,070,187	746,629,185	783,960,644	823,158,676
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	658,864,699	603,558,998	143,070,187	746,629,185	783,960,644	823,158,676
	Total Expenditure of Vote	772,994,371	741,117,050	153,825,771	894,942,821	939,689,962	986,674,460
Makueni County Sand Conservation and Utilization Authority	Current Expenditure	77,335,074	77,084,700	-	77,084,700	80,938,935	84,985,882
	Compensation to Employees	30,426,074	33,630,736	-	33,630,736	35,312,273	37,077,886
	Use of goods and services	30,453,156	29,638,000	-	29,638,000	31,119,900	32,675,895
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	16,455,844	13,815,964	-	13,815,964	14,506,762	15,232,100
	Capital Expenditure	13,845,560	9,400,000	7,614,523	17,014,523	17,865,249	18,758,512
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	13,845,560	9,400,000	7,614,523	17,014,523	17,865,249	18,758,512
	Total Expenditure of Vote	91,180,634	86,484,700	7,614,523	94,099,223	98,804,184	103,744,393
County Public Service Board	Expenditure Classification						
	Current Expenditure	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
	Compensation to Employees	45,866,176	42,274,996	-	42,274,996	44,388,746	46,608,183
	Use of goods and services	18,143,008	19,431,255	(400,000)	19,031,255	19,982,818	20,981,959
	Current Transfers Govt. Agencies	-	-	-	-	-	-

Department/Agency	Economic Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Other Recurrent	15,742,000	3,200,000	400,000	3,600,000	3,780,000	3,969,000
	Capital Expenditure	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-
	Total Expenditure of Vote	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
	Expenditure Classification						
County Assembly	Current Expenditure	964,631,315	839,631,315	23,514,744	863,146,059	906,303,362	951,618,530
	Compensation to Employees	495,224,276	474,370,164	88,089,128	562,459,292	590,582,257	620,111,369
	Use of goods and services	469,407,039	365,261,151	(64,574,384)	300,686,767	315,721,106	331,507,161
	Current Transfers Govt. Agencies	-					
	Other Recurrent						
	Capital Expenditure	60,479,298	15,000,000	(8,738,822)	6,261,178	6,574,237	6,902,949
	Acquisition of Non-Financial Assets						
	Other Development	60,479,298	15,000,000	(8,738,822)	6,261,178	6,574,237	6,902,949
	Total Expenditure of Vote	1,025,110,613	854,631,315	14,775,922	869,407,237	912,877,599	958,521,479

1.4 Budget Summary by Programme

The table 5 below provide analysis of departments and agencies by programme.

Table 5: Budget Summary – Summary by Programme

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) 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	2,000,000	238,874,658	250,818,391	263,359,310
	Total Budget	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
County Secretary	Programme 1: Leadership and coordination of departments.						
	SP1. 1 Leadership and coordination of departments.	633,557,545	589,329,209	13,233,806	602,563,015	632,691,166	664,325,724
	Total Budget	633,557,545	589,329,209	13,233,806	602,563,015	632,691,166	664,325,724
County Attorney	Programme 1: Legal & advisory services						
	SP1. 1 Legal & advisory services	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394
	Total Budget	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394
Devolution, Public Participation, County administration and Special Programs	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	682,969,013	626,158,651	276,653,112	902,811,763	947,952,352	995,349,969
	Programme 2: :Public Participation & Civic Education						
	SP2. 1 :Public Participation & Civic Education	53,616,000	52,750,000	16,127,720	68,877,720	72,321,606	75,937,686
	Programme 3; Research, Documentation & Knowledge Management						

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	SP4. 1 Research, Documentation & Knowledge Management	200,000	350,000	-	350,000	367,500	385,875
	Programme 4: Coordination of Service Delivery and Enforcement						
	SP4. 1 Coordination of Service Delivery and Enforcement	38,673,999	37,876,000	-	37,876,000	39,769,800	41,758,290
	Programme 5: Disaster Risk Mitigation and Preparedness						
	SP 5.1 Disaster Risk Mitigation and Preparedness	19,105,489	13,188,621	-	13,188,621	13,848,052	14,540,455
	Programme 6: Alcoholics Drinks Control and Licensing						
	SP6. 1 Alcoholics Drinks Control and Licensing	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
	Total Budget	800,264,501	740,023,272	292,780,832	1,032,804,104	1,084,444,310	1,138,666,525
Finance & Socio Economic Planning	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	343,449,574	364,562,441	15,359,867	379,922,308	398,918,423	418,864,345
	Programme 2: Public financial management						
	SP2.1 Accounting services	24,500,000	47,250,000	(28,500,000)	18,750,000	19,687,500	20,671,875
	SP2.2; Budget formulation, coordination and management	77,870,480	88,080,121	-	88,080,121	92,484,127	97,108,333
	SP2.3; Internal audit services	11,050,000	9,850,000	-	9,850,000	10,342,500	10,859,625
	SP2.4; Resource mobilization	42,950,000	11,250,000	28,500,000	39,750,000	41,737,500	43,824,375
	SP2.5; Supply chain management services	5,700,000	2,050,000	-	2,050,000	2,152,500	2,260,125
	SP2.6; Economic planning	22,681,805	22,250,000	-	22,250,000	23,362,500	24,530,625
	SP2.7; Monitoring and Evaluation	11,901,190	11,550,000	-	11,550,000	12,127,500	12,733,875
	SP2.8; County Statistics	5,550,000	4,850,000	-	4,850,000	5,092,500	5,347,125
	SP2.9; Enterprise Risk Management	900,000	850,000	-	850,000	892,500	937,125
	SP2.10; Assets Management	5,000,000	9,650,000	-	9,650,000	10,132,500	10,639,125
	Total Budget	551,553,049	572,192,562	15,359,867	587,552,429	616,930,050	647,776,553
Agriculture, Livestock, Fisheries and Cooperative Development	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	561,887,189	404,761,994	(2,036,993)	402,725,001	422,861,251	444,004,314
	Programme 2: Land, Crop development & productivity						
	SP2. 1 Land, Crop development & productivity	44,664,144	32,300,000	3,817,096	36,117,096	37,922,951	39,819,098
	P3; Agribusiness and information management						
	SP3. 1 Agribusiness and information management	12,518,308	5,400,000	(1,052,051)	4,347,949	4,565,346	4,793,614
	Programme 4: Livestock Production, Management and Development						
	SP4. 1 Livestock Production, Management and Development	30,497,971	22,644,275	6,172,543	28,816,818	30,257,659	31,770,542
	Programme 5: Cooperative development and management						
	SP5. 1 Cooperative development and management	13,780,511	7,884,472	4,785,746	12,670,218	13,303,729	13,968,915
	Total Budget	663,348,123	472,990,741	11,686,341	484,677,082	508,910,936	534,356,483
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	13,086,682	146,080,027	153,384,028	161,053,230
	Total Expenditure of Vote	100,050,657	132,993,345	13,086,682	146,080,027	153,384,028	161,053,230
ICT,Education & Internship	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	734,909,886	846,668,391	2,800,000	849,468,391	891,941,811	936,538,901

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	Programme 2: Early childhood education						
	SP1. 1 Early childhood education	210,650,739	223,684,687	55,748,333	279,433,020	293,404,671	308,074,905
	Programme 3: Technical training & non formal education						
	SP1. 1 Technical training & non formal education	69,222,021	40,737,215	7,837,643	48,574,858	51,003,601	53,553,781
	Programme 4: Support to education						
	SP1. 1 Support to education	27,925,735	27,207,215	3,621,159	30,828,374	32,369,792	33,988,282
	Programme 5; ICT Infrastructure & Systems Development						
	SP3. 1 ICT Infrastructure & Systems Development	32,098,215	17,707,215	11,055,593	28,762,808	30,200,949	31,710,996
	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	-	10,657,215	11,190,076	11,749,580
	Total Budget	1,087,965,726	1,166,661,938	81,062,728	1,247,724,666	1,310,110,899	1,375,616,444
Gender, Children, Youth, Sports and Social Services	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	78,377,967	61,705,638	300,000	62,005,638	65,105,920	68,361,216
	Programme 2: Gender & Social Development						
	SP2. 1 Gender & Social Development	87,502,585	70,490,000	30,284,379	100,774,379	105,813,097	111,103,752
	P3; Youth Development support & Empowerment						
	SP3. 1 Youth Development	48,531,397	41,300,000	3,250,811	44,550,811	46,778,352	49,117,270
	Programme 2: Sports Development						
	SP4. 1 Sports Development	112,924,945	106,580,000	13,147,372	119,727,372	125,713,741	131,999,428
	Total Budget	327,336,894	280,075,638	46,982,562	327,058,200	343,411,110	360,581,666
Health Services	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	3,636,203,042	4,441,572,944	259,029,120	4,700,602,063	4,935,632,166	5,182,413,775
	Programme 2: Curative health care services						
	SP2. 1 :Curative health care services	343,258,561	343,150,000	13,629,608	356,779,608	374,618,588	393,349,518
	Programme 3; Preventive and promotive health care services						
	SP3. 1 Preventive and promotive health care services	260,182,627	153,149,000	3,978,827	157,127,827	164,984,218	173,233,429
	Total Expenditure of Vote	4,239,644,231	4,937,871,944	276,637,554	5,214,509,498	5,475,234,973	5,748,996,721
Trade, Marketing, Industry, Culture and Tourism	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	135,153,981	110,917,185	4,971,483	115,888,668	121,683,101	127,767,256
	Programme 2: Trade development & promotion						
	SP2.1; Entrepreneurial 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	58,269,175	94,219,175	98,930,134	103,876,641
	P3; Industrial development and promotion						
	SP3. 1 Industrial development and promotion	2,230,475	600,000	-	600,000	630,000	661,500
	Programme 4: Tourism development & promotion						

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	SP4. 1 Tourism development & promotion	6,408,514	4,400,003	284,070	4,684,073	4,918,277	5,164,190
	Programme 5: Culture, Art and the Music promotion						
	SP5.1: Culture, Art and the Music promotion	11,234,626	8,680,000	688,760	9,368,760	9,837,198	10,329,058
	Total Budget	260,170,405	160,547,188	64,213,488	224,760,676	235,998,710	247,798,645
Infrastructure, Transport, Public Works, Housing and Energy	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	105,000,136	105,513,201	2,237,622	107,750,823	113,138,364	118,795,282
	Programme 2: Road transport						
	SP2. 1 Road transport	495,409,946	338,975,000	134,657,344	473,632,344	497,313,961	522,179,659
	P3; Infrastructure development						
	SP3. 1 Infrastructure development	2,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
	Programme 2: Energy Infrastructure & development						
	SP4. 1 Energy Infrastructure & development	102,732,949	66,360,000	10,220,102	76,580,102	80,409,107	84,429,562
	Total Budget	706,088,030	512,998,201	147,115,068	660,113,269	693,118,932	727,774,879
Lands, Urban Planning & Development, Environment and Climate change	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	70,323,833	53,374,451	-	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	3,100,000	23,449,080	24,621,534	25,852,611
	P3; Urban planning						
	SP3. 1 Urban planning	57,966,443	40,000,000	27,170,329	67,170,329	70,528,845	74,055,288
	Programme 4: Mining mapping & development						
	SP4. 1 Mining mapping & development	1,049,714	1,049,868	33,579	1,083,447	1,137,619	1,194,500
	Programme 5: Environment management and protection						
	SP 5. 1 Environment management and protection	547,606,114	409,689,610	266,937,421	676,627,031	710,458,382	745,981,301
	Total Expenditure of Vote	693,335,295	524,463,009	297,241,329	821,704,338	862,789,554	905,929,032
Wote Municipality	Programme 1: Wote Municipality						
	SP 1. 1 Wote Municipality	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372
	Total Expenditure of Vote	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372
Emali-Sultan Hamud Municipality	Programme 1: Emali-Sultan Hamud Municipality						
	SP 1. 1 Emali-Sultan Hamud Municipality	115,532,398	101,932,519	61,106,779	163,039,298	171,191,263	179,750,826
	Total Expenditure of Vote	115,532,398	101,932,519	61,106,779	163,039,298	171,191,263	179,750,826
Mbooni-Kee Municipality	Programme 1: Mbooni-Kee Municipality						
	SP 1. 1 Mbooni-Kee Municipality	-	28,145,594	-	28,145,594	29,552,874	31,030,517
	Total Expenditure of Vote	-	28,145,594	-	28,145,594	29,552,874	31,030,517
Sand Conservation and Utilization Authority	Programme 1: General administration & planning						
	SP 1.1: General administration & Planning	91,180,634	86,484,700	7,614,523	94,099,223	98,804,184	103,744,393
	Total Budget	91,180,634	86,484,700	7,614,523	94,099,223	98,804,184	103,744,393
Water, Sanitation and Irrigation	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	275,932,306	430,435,506	20,686,934	451,122,440	473,678,562	497,362,490
	Programme 2: Water infrastructure Development						

Department	Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
	SP 2.1 Water harvesting and storage	95,442,294	55,400,000	14,191,998	69,591,998	73,071,598	76,725,178
	SP 2.2.Piped water supply infrastructure	304,400,104	173,413,123	106,617,795	280,030,918	294,032,464	308,734,087
	SP2.3 Ground water development	97,219,668	81,868,421	12,329,044	94,197,465	98,907,338	103,852,705
	P3; Irrigation infrastructure development						
	SP3. 1 Irrigation infrastructure development						
	Programme 4: Environment management and protection						
	SP4. 1 Environment management and protection						
	Total Budget	772,994,371	741,117,050	153,825,771	894,942,821	939,689,962	986,674,460
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	-	64,906,251	68,151,564	71,559,142
	Total Budget	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
County Assembly	Legislation & Oversight	1,025,110,613	854,631,317	14,775,920	869,407,237	912,877,599	958,521,479
	TOTAL COUNTY BUDGET	12,862,921,264	12,415,976,243	1,553,219,036	13,969,195,279	14,667,655,043	15,401,037,795

1.5 Receipts into the Makueni County Revenue Fund(CRF) for FY 2025/26

The total inflows into the Makueni County Revenue Fund (CRF) for the period under review amounted to Kshs. 10,289,961,731 largely comprising transfers from the National Government and the County own source revenue. This amount excludes health related Appropriation-in-Aid (AIA) collected and utilized at the source by health facilities.

1.6 Exchequer issues from the National Treasury

During the FY2025/26, equitable share transfers to the Makueni County Revenue Fund was Kshs. 8,976,335,654 (100 percent), against the approved allocation of Kshs. 8,976,335,654 for the period.

1.7 Revenue Performance- FY 2024/25-2025/26

Revenue performance for FY 2025/26 amounted to Kshs. 12,211,254,213 representing 95 percent of Ksh. 12,862,921,264 projected revenues. This presents an increase of Kshs. 1,097,470,494 from Kshs. 11,113,783,719 recorded in FY 2024/25.

Table 6 : Fiscal Performance For FY 2024/25- FY 2025/26 (Kshs.)

Revenue Source	FY 2024/25				FY 2025/26			
	Revenue Target	Performance June 30, 2025	Balance	Performance(%)	Revenue Target	Performance June 30, 2026	Balance	Performance Rate (%)
Equitable share	8,497,308,272	8,497,308,448	-176	100%	8,976,335,654	8,976,335,654	0	100%
Conditional Allocations, Loans and Grants	607,277,601	321,729,343	285,548,258	53%	1,335,430,128	806,324,646	529,105,482	60%
County Own Generated Revenue- Other streams	905,177,623	512,217,089	392,960,534	57%	1,067,556,464	526,730,468	540,825,996	49%
County Own Generated Revenue- AIA	566,255,700	778,335,657	-212,079,957	137%	600,000,000	1,193,972,463	-593,972,463	199%
Reallocation Funds	1,004,193,182	1,004,193,182	0	100%	883,599,018	707,890,983	175,708,035	80%
Total	11,580,212,378	11,113,783,719	466,428,659	96%	12,862,921,264	12,211,254,214	651,667,050	95%

Source: The County Treasury

Revenue performance increased by 10 percent, from Kshs. 11,113,783,719 in FY 2024/25 to Kshs. 12,211,254,213 in FY 2025/26. Of the total revenue receipts, the equitable share accounted for Kshs. 8,976,335,654 (73 percent), followed by county own-source revenue of Kshs. 1,720,702,931 (14 percent). Conditional loans and grants contributed Kshs. 806,324,645 (7 percent), while FY 2024/25 Reallocation fund balances accounted for Kshs. 707,890,983 (6 percent), as illustrated below.

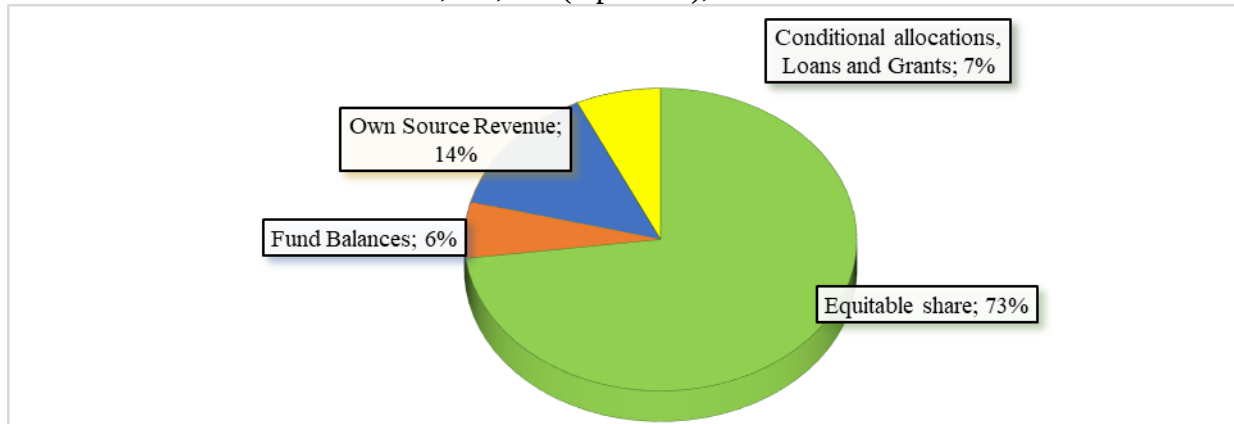


Figure 1: Analysis of FY 2025/26 Overall Revenue Performance

1.8 FY 2025/26 Allocations, Revenue and Expenditure Performance

In FY 2025/26, the County's cumulative expenditure amounted to Ksh 11,356,245,434 against a budget of Kshs 12,862,921,264. This translated to an overall absorption rate of 88 percent. The expenditure comprised of 48 percent compensation to employees, 24 percent on operations and maintenance and 28 percent on development.

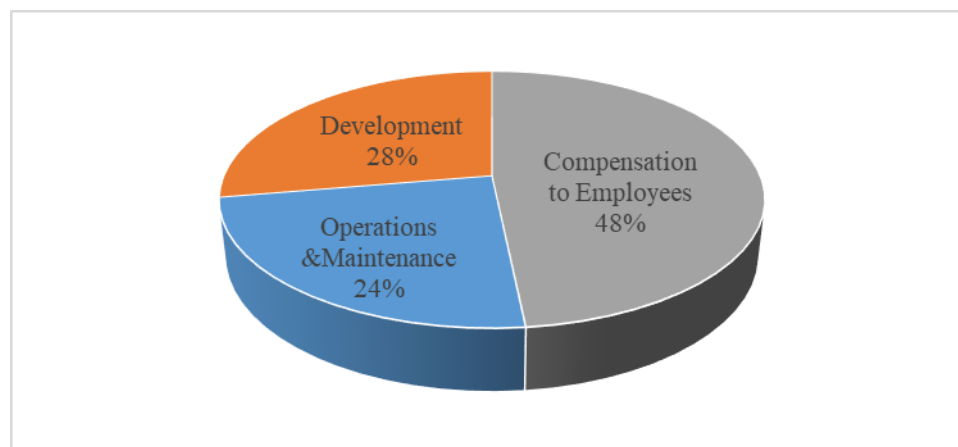


Figure 2:Overall Expenditure Performance for the FY 2025/26

In FY 2025/26, the actual expenditure was Ksh 11,356,245,434 representing 88 percent absorption rate, compared to 87 percent absorption rate recorded during same period in FY 2024/25. During this period, the County Executive expended Kshs 10,361,592,469 against its allocated budget of Kshs 11,837,810,651, achieving an absorption rate of 88 percent. Similarly, the County Assembly spent Kshs 994,652,965. out of its budget allocation of Kshs 1,025,110,613 reflecting an absorption rate of 97 percent.

Table 7;Expenditure of the County Executive and County Assembly by Economic Classification

Economic Classification	FY 2024/25 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2026	Absorption Rate (%)
County Executive						
Compensation to Employees	4,746,548,777	4,465,115,006	94	5,033,563,322	5,011,255,844	100
Operations & Maintenance	2,338,962,288	2,179,219,255	93	2,300,666,963	2,257,572,761	98
Recurrent	7,085,511,065	6,644,334,261	94	7,334,230,284	7,268,828,605	99
Development	3,656,960,448	2,602,506,051	71	4,503,580,366	3,092,763,864	69
Sub Total	10,742,471,512	9,246,840,311	86	11,837,810,651	10,361,592,469	88
County Assembly						
Compensation to Employees	451,423,604	451,423,604	100	495,224,277	495,224,277	100
Operations & Maintenance	364,972,247	364,971,134	100	469,407,039	439,085,541	94
Recurrent	816,395,851	816,394,738	100	964,631,315	934,309,818.00	97
Development	21,345,015	18,865,717	88	60,479,298	60,343,147	100

Economic Classification	FY 2024/25 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2026	Absorption Rate (%)
Sub Total	837,740,866	835,260,455	100	1,025,110,613	994,652,965.00	97
Total Budget						
Compensation to Employees	5,197,972,381	4,916,538,610	95	5,528,787,598	5,506,480,121	100
Operations & Maintenance	2,703,934,535	2,544,190,389	94	2,770,074,002	2,696,658,302	97
Recurrent	7,901,906,915	7,460,728,999	94	8,298,861,600	8,203,138,423	99
Development	3,678,305,463	2,619,413,768	71	4,564,059,665	3,153,107,011	69
Total Budget	11,580,212,378	10,080,142,766	87	12,862,921,264	11,356,245,434	88

1.9 Departmental Expenditures

In FY 2025/26, analysis of expenditure performance indicates that the Department of Health Services recorded the highest expenditure at Ksh. 4,142,637,945, reflecting an absorption rate of 98 percent. This was followed by the Department of Education, ICT and Internship, which recorded expenditure of Ksh. 1,062,906,446 at 98 percent absorption rate. The County Assembly ranked third, with total expenditure amounting to Ksh. 994,652,965.

Table 8: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2025/26 Supplementary Budget (2) Estimates	Salaries Expenditure 30th June, 2026	O&M Expenditure as at 30th June, 2026	Total Recurrent Expenditure as at 30th June, 2026	Development Expenditure 30th June, 2026	Total Expenditure as at 30th June, 2026	Overall Absorpti on (%)
1.	Agriculture, Livestock, Fisheries and Cooperative Development	663,348,123	235,578,558	48,875,267	284,453,825	304,904,637	589,358,462	89
2.	County Attorney	83,093,739	20,932,732	49,142,674	70,075,406	-	70,075,406	84
3.	County Public Service Board	79,751,184	45,866,176	33,747,432	79,613,608	-	79,613,608	100
4.	County Secretary	633,557,545	569,769,476	63,044,911	632,814,387	-	632,814,387	100
5.	Devolution, Public Participation, County Administration & Special Programmes	800,264,501	226,909,612	130,607,435	357,517,047	89,260,232	446,777,279	56
6.	ICT, Education and Internship	1,087,965,726	721,713,764	90,419,437	812,133,201	250,773,245	1,062,906,446	98
7.	Emali Sultan- Hamud Municipality	115,532,398	12,610,000	29,928,960	42,538,960	72,192,614	114,731,574	99
8.	Finance and Socio Economic Planning	551,553,049	232,388,115	254,213,350	486,601,465	49,708,037	536,309,502	97
9.	Makueni Fruit Development & Marketing Authority	100,050,657	17,432,207	19,355,226	36,787,433	62,889,611	99,677,044	100
10.	Gender, Children, Youth, Sports and Social Services	327,336,894	54,564,327	174,320,318	228,884,645	83,547,737	312,432,382	95
11.	Governorship	489,464,747	57,781,847	428,561,119	486,342,966	-	486,342,966	99
12.	Health Services	4,239,644,231	2,480,399,401	613,559,493	3,093,958,893	1,048,679,051	4,142,637,944	98
13.	Lands, Urban Planning and Development, Environment and	693,335,295	60,863,832	26,355,740	87,219,572	152,560,590	239,780,162	35

S/No	Departments	FY 2025/26 Supplementary Budget (2) Estimates	Salaries Expenditure 30th June, 2026	O&M Expenditure as at 30th June, 2026	Total Recurrent Expenditure as at 30th June, 2026	Development Expenditure 30th June, 2026	Total Expenditure as at 30th June, 2026	Overall Absorpti on (%)
	Climate Change							
14.	Makueni County Sand Conservation and Utilization Authority	91,180,634	29,926,162	46,672,561	76,598,723	13,840,289	90,439,012	99
15.	Trade, Industry & Cooperatives	260,170,405	67,763,862	86,066,836	153,830,698	47 ,515,845	201,346,543	77
16.	Infrastructure, Transport, Public Works, Housing & Energy	706,088,030	86,855,701	67,754,587	154,610,288	442,529,965	597,140,253	85
17.	Water, Sanitation & Irrigation	772,994,371	86,109,521	27,066,923	113,176,443	444,003,037	557,179,480	72
18.	Wote Municipality	142,479,124	3,790,553	67,880,492	71,671,045	30,358,974	102,030,019	72
	Sub total	11,837,810,651	5,011,255,844	2,257,572,761	7,268,828,605	3,092,763,864	10,361,592,469	88
19.	County Assembly	1,025,110,613	495,224,277	439,085,541	934,309,818	60,343,147	994,652,965	97
	Total Budget	12,862,921,264	5,506,480,121	2,696,658,302	8,203,138,423	3,153,107,011	11,356,245,434	88

Source:County Treasury, 2026

1.10 Expenditure by Programme and Sub Programme

In FY 2025/26, an analysis of expenditure by programme and sub-programme shows that the General administration and planning programme in the department of Health Services recorded the highest expenditure at Ksh 3,547,390,567. This was followed by the legislation and representation sub-programme of the county assembly which recorded an expenditure of Ksh 994,652,964. The General Administration and Planning Programme in the Department of Education, ICT and Internship recorded the third-highest expenditure at Ksh 734,903,096.

Table 9:Departmental Expenditure by programme and Sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Department: Lands, Urban Planning and Development, Environment & Climate Change							
Programme 1	General administration & planning	70,323,833	-	70,169,066	-	100	
	Land Survey & Mapping	1,329,080	15,060,112	1,290,147	11,728,732	97	78
	Urban planning	4,764,011	53,202,432	4,730,165	12,720,525	99	24
	Mining mapping & development	850,000	199,714	812,038	99,740	96	50
	Environment Management and Protection	10,430,000	537,176,114	10,218,155	128,011,594	98	24
	Sub Total	87,696,924	605,638,371	87,219,572	152,560,590	99	25
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	71,873,777	70,605,348	71,671,045	30,358,974	100	43
	Sub Total	71,873,777	70,605,348	71,671,045	30,358,974	100	43
Emali-Sultan Municipality							

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	72,993,438	42,538,960	72,192,614	100	99
	Sub Total	42,538,960	72,993,438	42,538,960	72,192,614	100	99
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
	Sub Total	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,645,311,486	990,891,556	2,621,442,195	925,948,372	99%	93
Curative health care services	SP2. 1 :Curative health care services	335,097,026	8,161,535	333,137,710	4,810,885	99%	59
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	139,378,989	117,919,794	99%	99
	Sub Total	3,121,661,645	1,117,982,586	3,093,958,893	1,048,679,051	99%	94
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	General administration & planning	103,012,513	1,987,623	102,228,940	-	99%	0%
Road Transport	Road transport	27,945,000	467,464,946	27,721,348	366,704,040	99%	78%
Infrastructure development	Infrastructure development	1,945,000	1,000,000	1,895,000	993,600	97%	99%
Energy Infrastructure & development	Energy Infrastructure & development	22,795,000	79,937,949	22,765,000	74,832,325	100%	94%
	Sub Total	155,697,513	550,390,517	154,610,288	442,529,965	99%	80%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	734,909,886		734,903,096		100%	
Early childhood development education	SP2.1 : Early childhood development education	19,960,503	190,690,236	19,775,113	173,714,052	99%	91%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	2,245,740	66,976,281	1,652,599	62,552,632	74%	93%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,925,735		27,873,830		100%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,091,653	17,006,562	15,090,993	14,506,562	100%	96%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	13,159,130		12,837,570		98%	
	Sub Total	813,292,647	274,673,079	812,133,201	250,773,245	100%	91%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	135,153,981	-	132,275,080	-	98%	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	98,119,752	6,943,379	43,983,929	99%	45%
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	1,285,300	913,447		97%	0%
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,843,634	2,564,880	3,801,943	2,538,840	99%	99%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	10,234,626	1,000,000	9,896,849	993,076	97%	99%
	Sub Total	157,200,472	102,969,932	153,830,698	47,515,845	98%	46%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	General administration & planning	77,377,967	1,000,000	76,989,316	29,260	99%	3%
Gender and Social Development	Gender & Social Development	33,906,680	53,595,905	32,879,389	47,496,018	96%	89%
Sports development	Youth Empowerment	32,768,234	15,763,163	32,277,177	12,874,335	98%	82%
Youth empowerment	Sports Development	87,119,246	25,805,699	86,738,763	23,148,124	100%	90%
	Sub Total	231,172,127	96,164,767	228,884,645	83,547,737	99%	87%
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899	1,167,840	70,075,406		86%	-
	Sub Total	81,925,899	1,167,840	70,075,406	-	86%	-
Governorship							
General Administration & Support Services	P1: General administration & planning	489,464,747		486,342,966		99%	
	Sub Total	489,464,747	-	486,342,966	-	99%	-
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	633,557,545		632,814,387		100%	
	Sub Total	633,557,545	-	632,814,387	-	100%	-

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	79,751,184	-	79,613,608		100%	
	Sub Total	79,751,184	-	79,613,608	-	100%	-
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	289,234,256	54,215,318	281,351,952	49,708,037	97%	92%
Public financial management	Sub-Programme 2.1:Financial Accounting services	24,500,000	-	24,266,299	-	99%	
	Sub-Programme 2.2; Budget formulation, coordination and management	77,870,480	-	77,382,174	-	99%	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	10,589,448	-	96%	
	Sub-Programme 2.4; Resource mobilization	42,950,000	-	42,701,283	-	99%	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	5,402,500	-	95%	
	Sub-Programme 2.6; Economic planning	22,681,805	-	22,322,556	-	98%	
	Sub-Programme 2.7; Monitoring & Evaluation	11,901,190	-	11,414,694	-	96%	
	Sub-Programme 2.8; County Statistics	5,550,000	-	5,438,719	-	98%	
	Sub-Programme 2.9; Enterprise Risk Management	900,000	-	860,541	-	96%	
	Sub-Programme 2.10; Assets Management	5,000,000	-	4,871,300	-	97%	
	Sub Total	497,337,731	54,215,318	486,601,465	49,708,037	98%	92%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,559,513	435,409,500	247,427,535	82,128,307	100%	19%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,800,000	52,312,888	1,800,000	100%	100%
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100%	
Coordination of Service Delivery and	SP4 : Coordination of Service Delivery and Enforcement	33,673,999	4,500,000	33,673,999	4,497,471	100%	100%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Enforcement							
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	18,270,725	834,764	18,202,625	834,454	100%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,700,000	-	5,700,000	-	100%	
	Sub Total	357,720,237	442,544,264	357,517,047	89,260,232	100%	20%
Water, Sanitation and Irrigation							
General administration & planning	SP 1: General Administration & Planning	95,631,708	180,300,598	94,921,376	115,022,534	99%	64%
Water infrastructure Development	SP 2.1: Water harvesting and storage	7,673,936	87,768,358	7,519,842	63,443,563	98%	72%
	SP 2.2: Piped water supply infrastructure	3,401,168	300,998,936	3,374,761	209,780,471	99%	70%
	SP.2.3: Ground water development	7,422,861	89,796,807	7,360,464	55,756,469	99%	62%
	Sub Total	114,129,673	658,864,699	113,176,443	444,003,037	99%	67%
Agriculture, Livestock, Fisheries and Cooperative Development							
General administration & planning	SP1: General Administration & Planning	266,069,458	295,817,731	265,701,877	233,874,246	100%	79%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,842,404	2,771,802	38,242,935	98%	91%
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	8,238,308	4,280,000	4,506,312	100%	55%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	21,885,471	8,610,867	17,982,742	100%	82%
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	3,089,279	10,298,401	100%	96%
	Sub Total	284,873,698	378,474,425	284,453,825	304,904,637	100%	81%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
	Sub Total	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Sub Total	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
Total County Executive		7,334,230,286	4,503,580,366	7,268,828,605	3,092,763,863	99%	69%
Total County Budget		8,298,861,601	4,564,059,664	8,203,138,423	3,153,107,009	99	69

Table 10: 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%

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
Infrastructure development	SP3.3: Infrastructure development	950,000		950,000		100%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	116,650,743	15,900,197	93,302,537	92%	80%
	Sub Total	130,284,354	550,450,968	122,309,205	472,246,122	94%	86%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,618,038	-	695,500,439	-	95%	
Early childhood development education	SP2.1 : Early childhood development education	19,846,371	177,847,807	17,833,345	154,726,411	90%	87%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,025,000	39,946,549	891,667	36,914,337	87%	92%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,577,357	59,500	142,666,757	59,500	92%	100%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,578,067	29,317,694	16,941,677	13,445,802	96%	46%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,107,254	-	17,833,345	-	93%	
	Sub Total	941,752,087	247,171,550	891,667,229	205,146,050	95%	83%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	104,615,144	-	90%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	32,219,270	7,562,541	22,809,963	97%	71%
Industrial development and promotion	SP3. 1 Industrial development and promotion	2,096,088	2,000,000	1,260,423	414,700	60%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	7,963,360	1,500,000	7,562,541	933,120	95%	62%
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%

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
Governorship							
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99%	
	Sub Total	492,830,807	-	488,025,189		99%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100%	
	Sub Total	464,745,270	-	463,321,019		100%	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94%	
	Sub Total	70,498,317		65,916,738		94%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	364,770,432	23,134,141	331,814,315	18,499,284	91%	80%
Public financial management	Sub-Programme 2.1:Financial Accounting services	13,211,436	-	10,631,276	-	80%	
	Sub-Programme 2.2; Budget formulation, coordination and 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	-	-				

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
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	28,992,044	1,035,054	28,030,114	1,035,054	40%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	11,170,590	299,000	11,636,369	299,000	36%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,969,900	-	3,969,900		100%	
	Sub Total	308,663,402	38,834,054	290,909,230	1,334,054	94%	3%
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. Protocol services remained effective with all reported citizen complaints addressed, while third Annual Partners Conference was successfully held strengthening coordination and strategic partnerships.

Expenditure Trends, FY 2023/24 - 2025/26

The Governorship utilized KShs. 486,342,966 out of an approved budget of KShs. 489,464,747 in FY 2025/26, achieving an overall budget absorption rate of 99 percent which is equivalent to the previous year's performance. 88 percent of the total expenditure was spent on operations and maintenance, while 12 percent was spent on personnel emoluments.

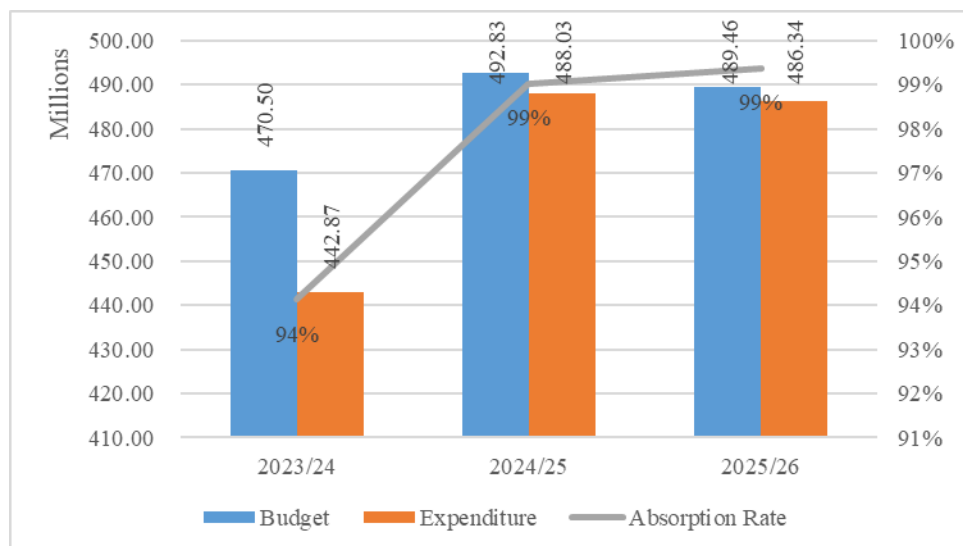


Figure 3: Governorship Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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, Operationalization of the Service delivery Unit, 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	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27	FY 2026/28	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	2,000,000	238,874,658	250,818,391	263,359,310
Total Expenditure of P.1	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
Programme 2: Enforcement and compliance						
Sub-Programme 2.1: Enforcement and compliance	-	-	-	-	-	-
Total Expenditure of Vote	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310

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	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
Compensation to Employees	57,781,847	78,255,832	-	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	2,000,000	137,018,826	143,869,767	151,063,256
Current Transfers Govt. Agencies						
Other Recurrent	23,975,000	23,600,000	-	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	2,000,000	238,874,658	250,818,391	263,359,310

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	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.						
Current Expenditure	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
Compensation to Employees	57,781,847	78,255,832	-	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	2,000,000	137,018,826	143,869,767	151,063,256
Other Recurrent	23,975,000	23,600,000	-	23,600,000	24,780,000	26,019,000
Capital Expenditure						
Acquisition of Non-Financial						

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Assets						
Other Development						
Total Expenditure	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	489,464,747	236,874,658	2,000,000	238,874,658	250,818,391	263,359,310
Compensation to Employees	57,781,847	78,255,832	-	78,255,832	82,168,624	86,277,055
Use of goods and services	407,707,900	135,018,826	2,000,000	137,018,826	143,869,767	151,063,256
Other Recurrent	23,975,000	23,600,000	-	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	2,000,000	238,874,658	250,818,391	263,359,310

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 2025/26 – 2028/29

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target
			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	County Budget and Economic forum meetings held	Number of meetings held	6	6	6	6
	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	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
	Database of nonstate actors	No. of non-state actors engaged in county development	250	260	270	280
	MoUs signed	Number of MoUs signed and implemented	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 2023/24 to 2025/26

The Office of the County Secretary spent a total of KShs. 632,810,206 by the end of the FY 2025/26, against a total budget of KShs. 633,557,545, reflecting an approximately 100 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 63,040,731 while personnel emoluments accounted for KShs. 569,769,476. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

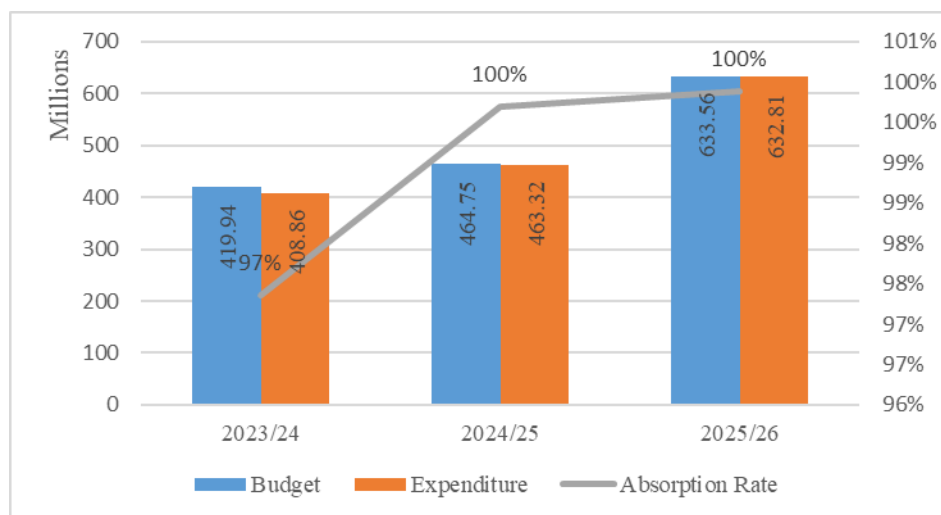


Figure 4: County Secretary Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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) Conduct quarterly Human Resource Clinics
- f) Provide staff training in line with the County Training Policy and training needs assessments.
- g) Formulate career progression guidelines and a competency development framework.
- h) Automate services and utilize technology for public communication to ensure transparency and accountability.
- i) Develop comprehensive human resource plans.

3.3 Programme Objectives

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

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

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY2025/26	FY 2026/27		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	13,230,804	602,560,013	632,688,014	664,322,414
Total Expenditure of P.1	633,557,545	589,329,209	13,230,804	602,560,013	632,688,014	664,322,414
Total Expenditure of Vote	633,557,545	589,329,209	13,230,804	602,560,013	632,688,014	664,322,414

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	633,557,545	589,329,209	13,230,804	602,560,013	632,688,014	664,322,414
Compensation to Employees	569,769,476	194,920,395	(16,769,196)	178,151,199	187,058,759	196,411,697
Use of goods and services	57,950,382	390,008,814	30,000,000	420,008,814	441,009,255	463,059,717
Current Transfers Govt. Agencies						
Other Recurrent	5,837,687	4,400,000	-	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	13,230,804	602,560,013	632,688,014	664,322,414

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:Leadership & coordination of departments						
Current Expenditure	633,557,545	589,329,209	13,230,804	602,560,013	632,688,014	664,322,414
Compensation to Employees	569,769,476	194,920,395	(16,769,196)	178,151,199	187,058,759	196,411,697
Use of goods and services	57,950,382	390,008,814	30,000,000	420,008,814	441,009,255	463,059,717
Other Recurrent	5,837,687	4,400,000	-	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	13,230,804	602,560,013	632,688,014	664,322,414
Sub-Programme 1.1:Leadership & coordination of departments						
Current Expenditure	633,557,545	589,329,209	13,230,804	602,560,013	632,688,014	664,322,414
Compensation to Employees	569,769,476	194,920,395	(16,769,196)	178,151,199	187,058,759	196,411,697
Use of goods and services	57,950,382	390,008,814	30,000,000	420,008,814	441,009,255	463,059,717
Other Recurrent	5,837,687	4,400,000	-	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	13,230,804	602,560,013	632,688,014	664,322,414

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 2025/26- 2028/29

Sub Programme	Key Outputs	Key Performance Indicators	Baseline	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	80	100	100	100
	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	65	70	75	80
Human Resource Management and Development	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	1	1	1
	HR Plans Developed	No. of HR plans developed	1	1	1	1
	HR functions automated	% of automation HR functions	40	60	70	80
	HR plans prepared	No. of HR plans prepared	0	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 reporting period, the Office of the County Attorney made progress in the delivery of legal and advisory services, focusing on efficiency, compliance, and dispute management. 12 cases were concluded, indicating improved case management. In legislative support, 14 county bills were processed and six policies formulated, strengthening the county’s governance framework.

The office handled 566 land succession cases, drafted 12 conveyance documents, and 12 Memoranda of Understanding (MoUs) to support collaboration and partnerships. In addition, 16 legal clinics were carried out across the wards, where land succession matters were addressed. 10 legal advisories were issued, with continued implementation of mandatory legal review of county programmes, projects, and contracts to enhance compliance and reduce legal risks.

Expenditure Trends, FY 2023/24 to 2025/26

In the FY 2025/26, the total expenditure for the Office of the County Attorney was Ksh. 70,075,406, which reflected an absorption rate of 84 percent against a budget of Ksh. 83,093,739.

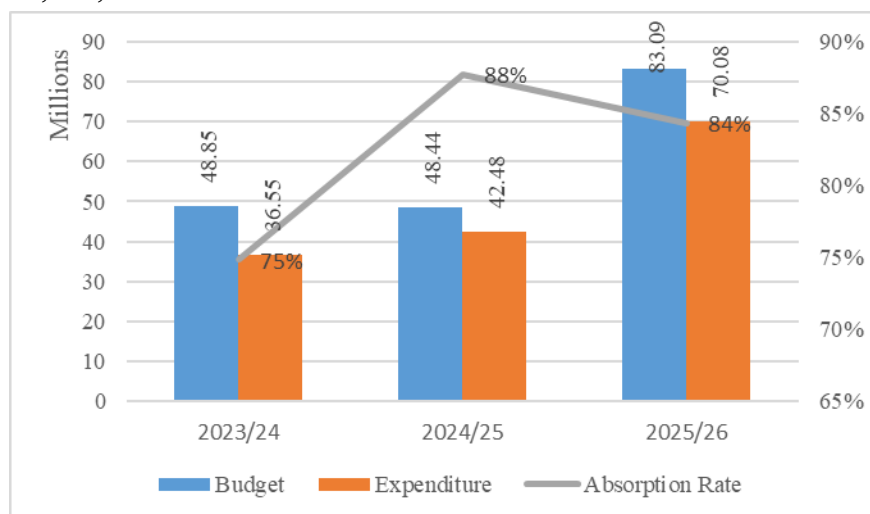


Figure 5: County Attorney Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27		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	9,444,354	73,199,450	76,859,423	80,702,394
Total Expenditure of P.1	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394
Total Expenditure of Vote	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	83,093,739	57,755,096	10,270,514	68,025,610	71,426,891	74,998,235
Compensation to Employees	20,932,733	21,901,195	-	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	279,958	34,083,859	35,788,052	37,577,455
Current Transfers Govt. Agencies						
Other Recurrent	29,337,906	2,050,000	9,990,556	12,040,556	12,642,584	13,274,713
Capital Expenditure	-	6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Acquisition of Non-Financial Assets	-	6,000,000	-	-	-	-
Other Development		6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Total Expenditure of Vote	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394

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	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.						
Current Expenditure	83,093,739	57,755,096	10,270,514	68,025,610	71,426,891	74,998,235
Compensation to Employees	20,932,733	21,901,195	-	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	279,958	34,083,859	35,788,052	37,577,455
Other Recurrent	29,337,906	2,050,000	9,990,556	12,040,556	12,642,584	13,274,713
Capital Expenditure	-	12,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Acquisition of Non-Financial Assets	-	6,000,000	-	-	-	-
Other Development		6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Total Expenditure	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394
Sub-Programme 1.1: General Administration & support services.						

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	83,093,739	57,755,096	10,270,514	68,025,610	71,426,891	74,998,235
Compensation to Employees	20,932,733	21,901,195	-	21,901,195	22,996,255	24,146,067
Use of goods and services	32,823,100	33,803,901	279,958	34,083,859	35,788,052	37,577,455
Other Recurrent	29,337,906	2,050,000	9,990,556	12,040,556	12,642,584	13,274,713
Capital Expenditure	-	6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Acquisition of Non-Financial Assets						
Other Development		6,000,000	(826,160)	5,173,840	5,432,532	5,704,159
Total Expenditure	83,093,739	63,755,096	9,444,354	73,199,450	76,859,423	80,702,394

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	23,391,989

4.8 Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2028/29

Sub Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	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	12	5	3	2
	Land succession cases handled	Number of Succession cases handled	566	800	1,000	1,200
	County Bills formulated	Number of county bills and policies formulated	14	6	6	
	Conveyancing Documents drafted	Number of conveyancing documents drafted	12	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

During the period under review, the board strengthened public service management through the implementation of key performance management, human resource and service delivery initiatives. The board achieved a 100 percent completion rate of performance evaluations within the stipulated timelines, with all public servants attaining at least 70 percent of their performance appraisal targets.

Expenditure Trends, FY 2023/24 to 2025/26

During the period FY2025/26, the total expenditure was Kshs.79,613,608 against a budget allocation of KShs.79,751,184 representing an absorption rate of approximately 100 percent, compared to 94 percent in FY 2024/25 and 95 percent absorption in the FY2023/24 as illustrated in the graph below.

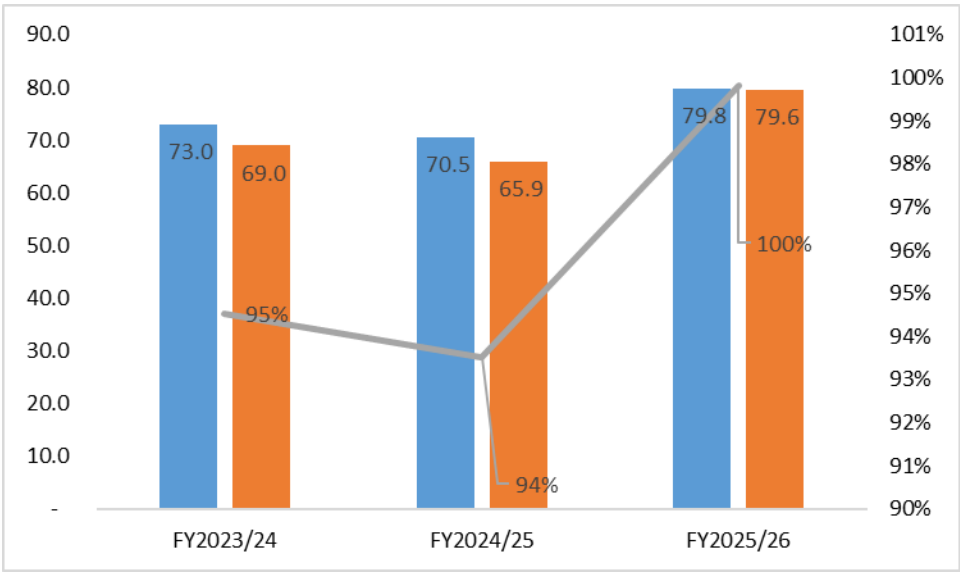


Figure 6:CPSB Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

FY 2025/26 Non-Financial Performance

In the FY2025/26, the board was able to reduce the average turnaround time for key processes to 20 minutes, re-engineered 50 percent of its business processes through the MCPSB Dashboard, digitized 75 percent of its records, and documented ISO procedures to support quality management. In addition, conducted four sensitization forums on human resource reforms and four on national values and principles of governance, recruited and inducted 117 staff and board

members, exceeded the target for filling positions internally through promotions, transfers, and redesignations, and launched the Performance Rewards and Sanctions Framework. These interventions contributed to improved operational efficiency and service delivery, with 60 percent of citizens expressing satisfaction with their most recent experience of county public service.

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
P1; 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	Variance	FY2026/27 Budget(1) 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	-	64,906,251	68,151,564	71,559,142
Total Expenditure of P.1	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
Total Expenditure of Vote	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142

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	Variance	FY2026/27 Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27			FY 2027/28	FY 2028/29
Current Expenditure	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
Compensation to Employees	45,866,176	42,274,996	-	42,274,996	44,388,746	46,608,183
Use of goods and services	18,143,008	19,431,255	(400,000)	19,031,255	19,982,818	20,981,959
Current Transfers Govt. Agencies						
Other Recurrent	15,742,000	3,200,000	400,000	3,600,000	3,780,000	3,969,000
Capital Expenditure	-	-			-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-

Expenditure Classification	Revised Budget(2) Estimates	FY2026/27 Proposed Estimate	Variance	FY2026/27 Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27			FY 2027/28	FY 2028/29
Total Expenditure of Vote	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142

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 Budget Estimate	Variance	FY2026/27 Budget(1) 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	-	64,906,251	68,151,564	71,559,142
Compensation to Employees	45,866,176	42,274,996	-	42,274,996	44,388,746	46,608,183
Use of goods and services	18,143,008	19,431,255	(400,000)	19,031,255	19,982,818	20,981,959
Other Recurrent	15,742,000	3,200,000	400,000	3,600,000	3,780,000	3,969,000
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
Sub-Programme 1.1: Public Service Human Resource Management and Development						
Current Expenditure	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142
Compensation to Employees	45,866,176	42,274,996	-	42,274,996	44,388,746	46,608,183
Use of goods and services	18,143,008	19,431,255	(400,000)	19,031,255	19,982,818	20,981,959
Other Recurrent	15,742,000	3,200,000	400,000	3,600,000	3,780,000	3,969,000
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	79,751,184	64,906,251	-	64,906,251	68,151,564	71,559,142

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 2025/26- 2028/29

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Baseline	Target	Target	Target
				FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
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
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	1	30	30
			% of business processes fully re-engineered	60	70	75	80
			Public service productivity index %	60	75	80	85
			% of the population satisfied with their last experience of public services	60	70	80	90
			No. of ISO Audit reports done		1	1	1
			% of Digitized Records	20	60	100	100
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	80	90	100	100
			Percentage of Performance Evaluations Completed on time	100	100	100	100
			No of sensitization forums on Human resource reforms held		4	4	4
			No of sensitization forums and reports on National values and principles held		4	4	4
			Budget absorption rate	70	80	90	95
		Employee performance and productivity	No. of employee satisfaction surveys done	1	1	1	1
			No of staff and board members recruited and inducted	100	50	50	50
			Percentage of Positions filled Internally	60	70	80	70
			No. of Capacity assessment and rationalization report prepared and implemented	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

In the FY 2025/26 , the county Own source revenue collection amounted to Kshs. 1,720,702,931 against a target of Ksh. 1,667,556,464. This translates to 33 percent increase from the Kshs. 1,290,552,746 realised in FY 2024/25. The improved performance was largely driven by strengthened revenue administration, enhanced automation across all own-source revenue streams, the rollout of new registrations, and the timely processing and reimbursement of SHA claims.

Expenditure Trends, FY 2023/24 to 2025/26

The total expenditure for the Department in FY 2025/26 amounted to Kshs 536,309,502 against a budget of Kshs 551,553,049, translating to an absorption rate of 97 per cent. This represents a 5 percentage increase compared to FY 2024/25. The figure below presents a comparative analysis of budget allocations, expenditures, and absorption rates for the three financial years.

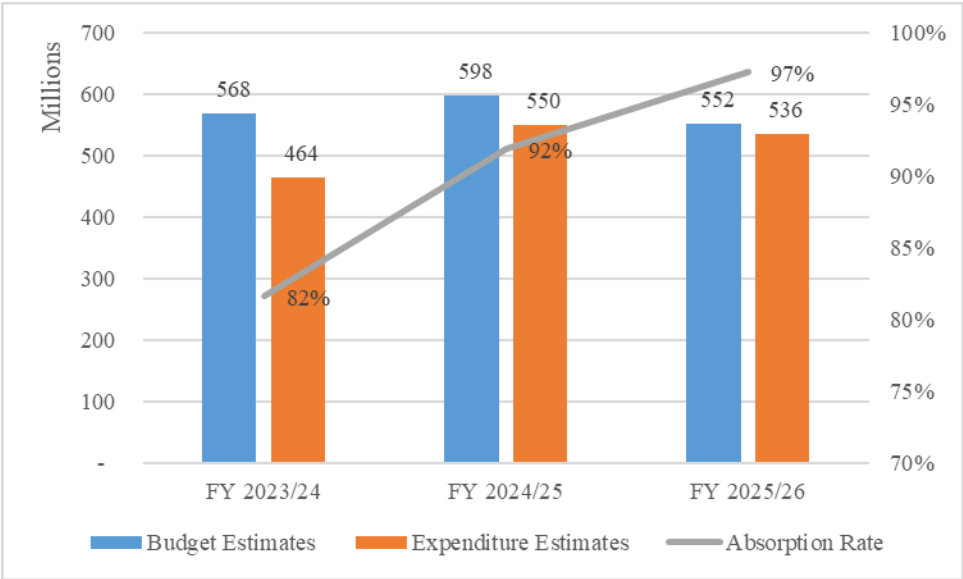


Figure 7: Finance & Socio Economic Planning Budget Vs Expenditure Performance FY 2023/24 To 2025/26

FY 2024/25 Non-Financial Performance

During the review period, the county government mapped and enhanced own source revenue streams, prepared and published 20 statutory documents, developed County Statistical Abstract 2025, County Development Profiles and Ward Development Profiles. The development profiles documented achievements for the past three financial years (FY 2022/23, 2023/24 and 2024/25). The government also strengthened internal audit controls that ensured timely submission of statutory documents.

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

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

- 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.
- Public financial management:** The department will focus on enhancing this aspect by strengthening program-based budgeting, develop budget expenditure framework and encourage budget participation.
- 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.
- 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	Variance	Revised Budget 1	Projected Estimates	
		FY 2026/27		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	15,359,867	379,922,308	398,918,423	418,864,345
Total Expenditure of P.1	343,449,574	364,562,441	15,359,867	379,922,308	398,918,423	418,864,345
Programme 2: Public financial management						
SP2.1 Accounting services	24,500,000	47,250,000	(28,500,000)	18,750,000	19,687,500	20,671,875
SP2.2; Budget formulation, coordination and management	77,870,480	88,080,121	-	88,080,121	92,484,127	97,108,333
SP2.3; Internal audit services	11,050,000	9,850,000	-	9,850,000	10,342,500	10,859,625
SP2.4; Resource mobilisation	42,950,000	11,250,000	28,500,000	39,750,000	41,737,500	43,824,375
SP2.5; Supply chain management services	5,700,000	2,050,000	-	2,050,000	2,152,500	2,260,125
SP2.6; Economic planning	22,681,805	22,250,000	-	22,250,000	23,362,500	24,530,625
SP2.7; Monitoring and Evaluation	11,901,190	11,550,000	-	11,550,000	12,127,500	12,733,875
SP2.8; County Statistics	5,550,000	4,850,000	-	4,850,000	5,092,500	5,347,125
SP2.9; Enterprise Risk Management	900,000	850,000	-	850,000	892,500	937,125
SP2.10; Assets Management	5,000,000	9,650,000	-	9,650,000	10,132,500	10,639,125
Total Expenditure of P.2	208,103,475	207,630,121	-	207,630,121	218,011,627	228,912,208
Total Expenditure of Vote	551,553,049	572,192,562	15,359,867	587,552,429	616,930,050	647,776,553

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	Variance	Revised Budget 1	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	497,337,731	487,059,632	13,940,000	500,999,632	526,049,614	552,352,094
Compensation to Employees	232,388,115	229,679,511	2,800,000	232,479,511	244,103,487	256,308,661
Use of goods and services	218,349,616	214,880,121	12,400,000	227,280,121	238,644,127	250,576,333
Current Transfers Govt. Agencies						
Other Recurrent	46,600,000	42,500,000	(1,260,000)	41,240,000	43,302,000	45,467,100
Capital Expenditure	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Acquisition of Non-Financial Assets						
Other Development	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Total Expenditure of Vote	551,553,049	572,192,562	15,359,867	587,552,429	616,930,050	647,776,553

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	Variance	Revised Budget 1	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	289,234,256	279,429,511	13,940,000	293,369,511	308,037,987	323,439,886
Compensation to Employees	232,388,115	229,679,511	2,800,000	232,479,511	244,103,487	256,308,661
Use of goods and services	25,646,141	20,750,000	9,400,000	30,150,000	31,657,500	33,240,375
Other Recurrent	31,200,000	29,000,000	1,740,000	30,740,000	32,277,000	33,890,850
Capital Expenditure	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Acquisition of Non-Financial Assets			-			
Other Development	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Total Expenditure	343,449,574	364,562,441	15,359,867	379,922,308	398,918,423	418,864,345
Sub-Programme 1.1: General administration & planning						
Current Expenditure	289,234,256	279,429,511	13,940,000	293,369,511	308,037,987	323,439,886
Compensation to Employees	232,388,115	229,679,511	2,800,000	232,479,511	244,103,487	256,308,661
Use of goods and services	25,646,141	20,750,000	9,400,000	30,150,000	31,657,500	33,240,375
Other Recurrent	31,200,000	29,000,000	1,740,000	30,740,000	32,277,000	33,890,850
Capital Expenditure	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Acquisition of Non-Financial Assets			-			
Other Development	54,215,318	85,132,930	1,419,867	86,552,797	90,880,437	95,424,459
Total Expenditure	343,449,574	364,562,441	15,359,867	379,922,308	398,918,423	418,864,345
Programme 2: Public Financial Management						
Current Expenditure	208,103,475	207,630,121	-	207,630,121	218,011,627	228,912,208
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	192,703,475	194,130,121	3,000,000	197,130,121	206,986,627	217,335,958
Other Recurrent	15,400,000	13,500,000	- 3,000,000	10,500,000	11,025,000	11,576,250
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	208,103,475	207,630,121	-	207,630,121	218,011,627	228,912,208
Sub-Programme 2.1: Financial Accounting Services						
Current Expenditure	24,500,000	47,250,000	- 28,500,000	18,750,000	19,687,500	20,671,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	24,000,000	47,250,000	- 28,500,000	18,750,000	19,687,500	20,671,875
Other Recurrent	500,000	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget 1	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Total Expenditure	24,500,000	47,250,000	- 28,500,000	18,750,000	19,687,500	20,671,875
Sub-Programme 2.2; Budget Formulation, Coordination and Management						
Current Expenditure	77,870,480	88,080,121	-	88,080,121	92,484,127	97,108,333
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	77,870,480	88,080,121	-	88,080,121	92,484,127	97,108,333
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	77,870,480	88,080,121	-	88,080,121	92,484,127	97,108,333
Sub-Programme 2.3; Internal Audit Services						
Current Expenditure	11,050,000	9,850,000	-	9,850,000	10,342,500	10,859,625
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	10,550,000	9,850,000	-	9,850,000	10,342,500	10,859,625
Other Recurrent	500,000	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	11,050,000	9,850,000	-	9,850,000	10,342,500	10,859,625
Sub-Programme 2.4; Resource Mobilisation						
Current Expenditure	42,950,000	11,250,000	28,500,000	39,750,000	41,737,500	43,824,375
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	34,550,000	7,750,000	31,500,000	39,250,000	41,212,500	43,273,125
Other Recurrent	8,400,000	3,500,000	- 3,000,000	500,000	525,000	551,250
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	42,950,000	11,250,000	28,500,000	39,750,000	41,737,500	43,824,375
Sub-Programme 2.5; Supply Chain Management Services						
Current Expenditure	5,700,000	2,050,000	-	2,050,000	2,152,500	2,260,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,700,000	1,550,000	-	1,550,000	1,627,500	1,708,875
Other Recurrent	2,000,000	500,000	-	500,000	525,000	551,250
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	5,700,000	2,050,000	-	2,050,000	2,152,500	2,260,125
Sub-Programme 2.6; Economic Planning						
Current Expenditure	22,681,805	22,250,000	-	22,250,000	23,362,500	24,530,625
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	22,181,805	22,250,000	-	22,250,000	23,362,500	24,530,625
Other Recurrent	500,000	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	22,681,805	22,250,000	-	22,250,000	23,362,500	24,530,625
Sub-Programme 2.7; Monitoring and Evaluation						
Current Expenditure	11,901,190	11,550,000	-	11,550,000	12,127,500	12,733,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,901,190	11,550,000	-	11,550,000	12,127,500	12,733,875
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	11,901,190	11,550,000	-	11,550,000	12,127,500	12,733,875
Sub-Programme 2.8; County Statistics						

Expenditure Classification	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget 1	Projected Estimates	
		FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	5,550,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	5,050,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Other Recurrent	500,000	-	-	-	-	-
Capital Expenditure	-	-	-		-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	5,550,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Sub-Programme 2.9; Enterprise Risk Management						
Current Expenditure	900,000	850,000	-	850,000	892,500	937,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	900,000	850,000	-	850,000	892,500	937,125
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-		-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	900,000	850,000	-	850,000	892,500	937,125
Sub-Programme 2.10; Assets Management						
Current Expenditure	5,000,000	9,650,000	-	9,650,000	10,132,500	10,639,125
Compensation to Employees	-		-	-	-	-
Use of goods and services	2,000,000	150,000	-	150,000	157,500	165,375
Other Recurrent	3,000,000	9,500,000	-	9,500,000	9,975,000	10,473,750
Capital Expenditure			-		-	-
Acquisition of Non-Financial Assets			-			
Other Development	-	-	-	-	-	-
Total Expenditure	5,000,000	9,650,000	-	9,650,000	10,132,500	10,639,125

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			
				2025/26	2026/27	2027/28	2028/29
Progrsamme: 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
Progrsamme: 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 budge	% 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		In position	2026/27	2027/28	2028/29
		Position Title	Job Group				
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

No	Delivery Unit	Staff Details		In position	2026/27	2027/28	2028/29
		Position Title	Job Group				
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 Servic	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

No	Delivery Unit	Staff Details		In position	2026/27	2027/28	2028/29
		Position Title	Job Group				
49	Revenue Administration	Junior Market Master	C	2	1,617,399	849,135	891,591
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

During the 2025/26 financial year, the health department achieved outstanding progress across digital innovation, community outreach, and specialized healthcare delivery significantly expanding access to quality medical services for local residents.

The successful deployment of the Taifa Care platform brought digital health automation to 241 operational health facilities massively surpassing the initial target of 17 and revolutionizing patient management and service tracking across the region.

Increased laboratory funding improved diagnostic quality, bringing 94% of laboratories into external quality assurance schemes and establishing sample referral networks across 84% of health facilities. Inpatient efficiency also improved, trimming the average hospital stay down to a streamlined 4.0 days while maintaining a perfect drug stock-out fulfilment rate.

Proactive community outreaches delivered exceptional results for specialized care. Over 73,000 residents were reached with mental health counselling, while specialized therapy visits surged far beyond expectations; 36,864 Orthopaedic visits (against a 21,000 target) and 30,675 physiotherapy visits (against a 25,000 target).

The county maintained a 100% full immunization rate for infants under one year alongside 100% target rates for expectant mothers living with HIV on ART and complete HIV client care linkages. Vitamin A supplementation for young children reached 94%, and 98% of outpatient cases were successfully screened for hypertension.

Infrastructure development thrived as the county funded the renovation of 21 health facilities (surpassing the target of 18). The county carried out aggressive mass registration campaigns, and supported a total of 10,124 households under the Makueni UHC Program. These efforts improved total health insurance coverage under SHA up from 32% in July 2025 to 51% in June 2026.

Under the Community Health Strategy, the county strengthened community health structures by establishing two new Community Health Units, increasing the total to 242 against a target of 240. In collaboration with the National Government, the county facilitated 3,642 Community Health Promoters (CHPs) to provide basic primary healthcare at the grassroots level. These CHPs maintained strong engagement with residents, conducting 2,300 community dialogue days against a target of 2,200, which reflects continuous outreach and health education. Additionally,

mobility support for CHPs was enhanced with the purchase of 385 bicycles, surpassing the target of 288 due to additional funds allocated through the second supplementary budget.

Strong partner support boosted public health indicators in schools, ensuring 88% of local institutions met high sanitation and hygiene standards and expanding deworming coverage to 70% of school-going children.

Expenditure Trends, FY 2023/24 to 2025/26

The total departmental expenditure for FY 2025/26 was Kshs 4,162,637,944 against a budget of Kshs. 4,239,644,230 which translates to an absorption rate of 98 percent. This represents nine percent improvement in the absorption rates recorded in FY 2023/24 and 2024/25. Figure 11 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

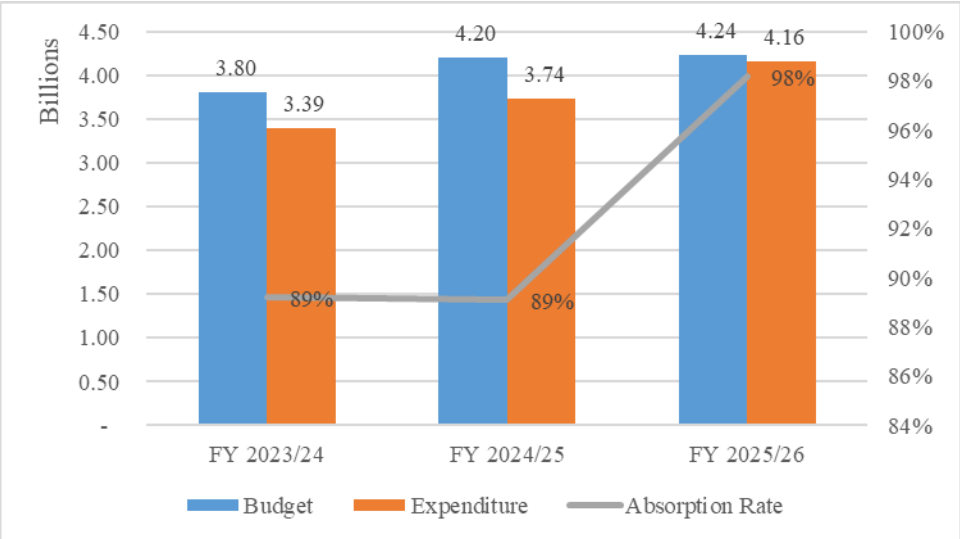


Figure 8: Health Services Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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 be expanded 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 conversion of UHC staff into permanent and pensionable terms, targeted 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 purchase of 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 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	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
SP1. 1 General administration & planning	3,636,203,042	4,441,572,944	258,151,105	4,699,724,048	4,934,710,250	5,181,445,763
Total Expenditure of P.1	3,636,203,042	4,441,572,944	258,151,105	4,699,724,048	4,934,710,250	5,181,445,763
Programme 2: Curative health care services						
SP2. 1 :Curative health care services	343,258,561	343,150,000	12,978,298	356,128,298	373,934,713	392,631,448
Total Expenditure of P.2	343,258,561	343,150,000	12,978,298	356,128,298	373,934,713	392,631,448
Programme 3; Preventive and promotive health care services						
SP3. 1 Preventive and promotive health care services	260,182,627	153,149,000	6,478,827	159,627,827	167,609,218	175,989,679
Total Expenditure of P.3	260,182,627	153,149,000	6,478,827	159,627,827	167,609,218	175,989,679
Total Expenditure of Vote	4,239,644,231	4,937,871,944	277,608,229	5,215,480,173	5,476,254,181	5,750,066,890

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	3,121,661,645	3,274,408,592	3,431,785	3,277,840,377	3,441,732,396	3,613,819,016
Compensation to Employees	2,502,049,461	2,765,634,592	-	2,765,634,592	2,903,916,322	3,049,112,138
Use of goods and services	517,901,481	442,274,000	3,431,785	445,705,785	467,991,074	491,390,628
Current Transfers Govt. Agencies						
Other Recurrent	101,710,703	66,500,000	-	66,500,000	69,825,000	73,316,250
Capital Expenditure	1,117,982,586	1,663,463,352	274,176,444	1,937,639,796	2,034,521,785	2,136,247,875
Acquisition of Non-Financial Assets						
Other Development	1,117,982,586	1,663,463,352	274,176,444	1,937,639,796	2,034,521,785	2,136,247,875
Total Expenditure of Vote	4,239,644,231	4,937,871,944	277,608,229	5,215,480,173	5,476,254,181	5,750,066,890

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	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	2,645,311,486	2,884,584,592	-	2,884,584,592	3,028,813,822	3,180,254,513
Compensation to Employees	2,502,049,461	2,765,634,592	-	2,765,634,592	2,903,916,322	3,049,112,138
Use of goods and services	58,246,563	56,450,000	-	56,450,000	59,272,500	62,236,125
Other Recurrent	85,015,462	62,500,000	-	62,500,000	65,625,000	68,906,250
Capital Expenditure	990,891,557	1,556,988,352	258,151,105	1,815,139,456	1,905,896,429	2,001,191,250
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	990,891,557	1,556,988,352	258,151,105	1,815,139,456	1,905,896,429	2,001,191,250
Total Expenditure	3,636,203,042	4,441,572,944	258,151,105	4,699,724,048	4,934,710,250	5,181,445,763
Sub-Programme 1.1: General administration & planning						
Current Expenditure	2,645,311,486	2,884,584,592	-	2,884,584,592	3,028,813,822	3,180,254,513
Compensation to Employees	2,502,049,461	2,765,634,592	-	2,765,634,592	2,903,916,322	3,049,112,137.68
Use of goods and services	58,246,563	56,450,000	-	56,450,000	59,272,500	62,236,125.00
Other Recurrent	85,015,462	62,500,000	-	62,500,000	65,625,000	68,906,250.00
Capital Expenditure	990,891,557	1,556,988,352	258,151,105	1,815,139,456	1,905,896,429	2,001,191,250
Acquisition of Non-Financial Assets						
Other Development	990,891,557	1,556,988,352	258,151,105	1,815,139,456	1,905,896,429	2,001,191,250.29
Total Expenditure	3,636,203,042	4,441,572,944	258,151,105	4,699,724,048	4,934,710,250	5,181,445,763
Programme 2: Curative health care services						
Current Expenditure	335,097,026	239,175,000	3,431,785	242,606,785	254,737,124	267,473,980
Compensation to Employees						
Use of goods and services	320,901,785	237,175,000	3,431,785	240,606,785	252,637,124	265,268,980
Other Recurrent	14,195,241	2,000,000	-	2,000,000	2,100,000	2,205,000
Capital Expenditure	8,161,535	103,975,000	9,546,513	113,521,513	119,197,589	125,157,468
Acquisition of Non-Financial Assets						
Other Development	8,161,535	103,975,000	9,546,513	113,521,513	119,197,589	125,157,468
Total Expenditure	343,258,561	343,150,000	12,978,298	356,128,298	373,934,713	392,631,448
Sub-Programme 2.1: Curative health care services						
Current Expenditure	335,097,026	239,175,000	3,431,785	242,606,785	254,737,124	267,473,980

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Compensation to Employees			-	-	-	-
Use of goods and services	320,901,785	237,175,000	3,431,785	240,606,785	252,637,124	265,268,980.46
Other Recurrent	14,195,241	2,000,000	-	2,000,000	2,100,000	2,205,000.00
Capital Expenditure	8,161,535	103,975,000	9,546,513	113,521,513	119,197,589	125,157,468
Acquisition of Non-Financial Assets						
Other Development	8,161,535	103,975,000	9,546,513	113,521,513	119,197,589	125,157,468.03
Total Expenditure	343,258,561	343,150,000	12,978,298	356,128,298	373,934,713	392,631,448
P3; Preventive and promotive health care services						
Current Expenditure	141,253,133	150,649,000	-	150,649,000	158,181,450	166,090,523
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	138,753,133	148,649,000	-	148,649,000	156,081,450	163,885,523
Other Recurrent	2,500,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Capital Expenditure	118,929,494	2,500,000	6,478,827	8,978,827	9,427,768	9,899,156
Acquisition of Non-Financial Assets						
Other Development	118,929,494	2,500,000	6,478,827	8,978,827	9,427,768	9,899,156
Total Expenditure	260,182,627	153,149,000	6,478,827	159,627,827	167,609,218	175,989,679
Sub-Programme 3.1: Preventive and promotive health care services						
Current Expenditure	141,253,133	150,649,000	-	150,649,000	158,181,450	166,090,523
Compensation to Employees		-	-	-	-	-
Use of goods and services	138,753,133	148,649,000	-	148,649,000	156,081,450	163,885,522.50
Other Recurrent	2,500,000	2,000,000	-	2,000,000	2,100,000	2,205,000.00
Capital Expenditure	118,929,494	2,500,000	6,478,827	8,978,827	9,427,768	9,899,156
Acquisition of Non-Financial Assets						
Other Development	118,929,494	2,500,000	6,478,827	8,978,827	9,427,768	9,899,156.38
Total Expenditure	260,182,627	153,149,000	6,478,827	159,627,827	167,609,218	175,989,679

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 2025/26 – 2028/29

Sub Programme	Key Output	Key Performance Indicator	Baseline	Targets		
			2025//26	2026/27	2027/28	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)	30	65	70	75
	Maternity blocks constructed	Number of maternity blocks constructed	8	3	4	4
	Laboratory blocks constructed	Number of laboratory blocks constructed	5	1	2	3
	MCRH Microwave house constructed	MCRH Microwave house constructed	-	1	-	-
	Existing health facilities renovated	No. of existing health facilities renovated	21	13	15	17
	Health facilities equipped	No. of health facilities equipped	10	14	15	16
	Ambulances purchased	No. of new ambulances purchased	1	2	1	1
	Facilities mainstreaming PWDs issues	No. of facilities mainstreaming PWDs issues	243	243	243	243
	New dispensary blocks constructed	No. of new dispensary/hospital blocks constructed	2	4	2	1
	Outpatient blocks constructed	No. of outpatient blocks constructed		6	7	8
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	75	78	80	85
	Improved physiotherapy services	No. of physiotherapy visits	30,675	25,500	25,800	26,000
		No. of Orthopedic visits	36,864	21,100	21,200	21,300
		No. of occupational therapy visits	15,863	13,900	14,000	14,500
	Functional, quality-assured, and well-networked laboratory services in health	% of facilities with lab sample referral networks	84	85	90	100
		% of labs accredited in quality assurance schemes	84	86	88	90

Sub Programme	Key Output	Key Performance Indicator	Baseline	Targets		
			2025//26	2026/27	2027/28	2028/29
	facilities	% of facilities with lab services	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	88	94	96	98
	children aged 6 to 59 months supplemented with Vitamin A	% of children aged 6 to 59 months supplemented with Vitamin A	94	92	95	100
	Children under one year fully immunized	% of children under one year fully immunized	100	100	100	100
	Women receiving family planning	% of women receiving family planning	68	69	70	72
	Mothers attaining 4th ANC visit	Proportion of mothers attaining 4 th ANC visit	68	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
	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	3,642	3,642	3,642	3,642
	CHUs equipped	No. of CHUs equipped	242	242	242	245
	PCNs strengthened through reverse referrals	No. of PCNs strengthened through reverse referrals	6	6	6	6
	Community health outreaches conducted	No. of community health outreaches conducted	45	50	60	80
Health care financing	CHPs supported with bicycles and motorcycles	No. of CHPs supported with bicycles and motorcycles	385	149	149	149
	Households enrolled in SHA	Proportion of households enrolled in SHA	50	60	70	80
	County health facilities accredited by SHA	No. of county health facilities accredited by SHA	242	242	243	243
	Households registered under Makueni care	No. of households registered under Makueni care	10,124	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

The County Government made commendable efforts to promote socio-economic empowerment and inclusion across various vulnerable groups. 194 organized groups were supported with tents, chairs, water tanks and catering equipment for income-generating activities and enhance their economic self-reliance. In support of Persons with Disabilities (PWDs), 239 individuals were issued with assistive devices to improve mobility, independence, and participation in socio-economic activities. In addition, 601 elderly persons were supported with blankets and mattresses to enhance their welfare and well-being.

Under the Ultra Poor Graduation Programme, 369 ultra-poor households were identified and trained in financial literacy and enterprise selection to strengthen their capacity to engage in sustainable livelihoods and graduate from extreme poverty. Further, 41 pilot groups were issued with loans through the Makueni County Empowerment Fund to support income-generating activities and enhance household economic resilience. The County Government also supported access to government services through the Huduma Mashinani Programme, reaching 83,529 residents in partnership with Huduma Kenya.

To promote youth empowerment, skills development, and employability, the County Government trained 139 youths in motor vehicle driving, motorcycle riding, and tractor operation. The County also mapped bodaboda riders across all 30 wards to facilitate better coordination and targeted support to the sector. In addition, 508 youths were trained in soft skills, including awareness on drug and substance abuse. Under the Ajira Kwa Vijana Programme, 2,272 youths were engaged in casual employment, providing temporary income opportunities and improving their livelihoods.

In sports and talent development, sporting activities were organized at three levels: ward level through Ligi Mashinani, sub-county level, and county level through the Supa Cup. Participating teams were awarded with cash prizes, sports gear, and equipment to promote talent development and participation in sports. The County also supported the teams to participate in the national-level KYISA Games.

The County Government further invested in sports infrastructure through the development of eight playing fields, thereby expanding opportunities for sporting activities, talent identification, and youth engagement across the County.

Expenditure Trends, FY 2023/24 to 2025/26

In FY 2025/26, the department of Gender, Children, Youth, Sports and Social Services incurred total expenditure of KShs. 312,432,382 against a budget allocation of KShs. 327,336,894, translating to an absorption rate of 95 percent. This represents a 12 percent increase from the 83 percent absorption rate recorded in FY 2024/25. Figure 3 below presents details of the budget allocations, expenditures, and absorption rates over the last three financial years.

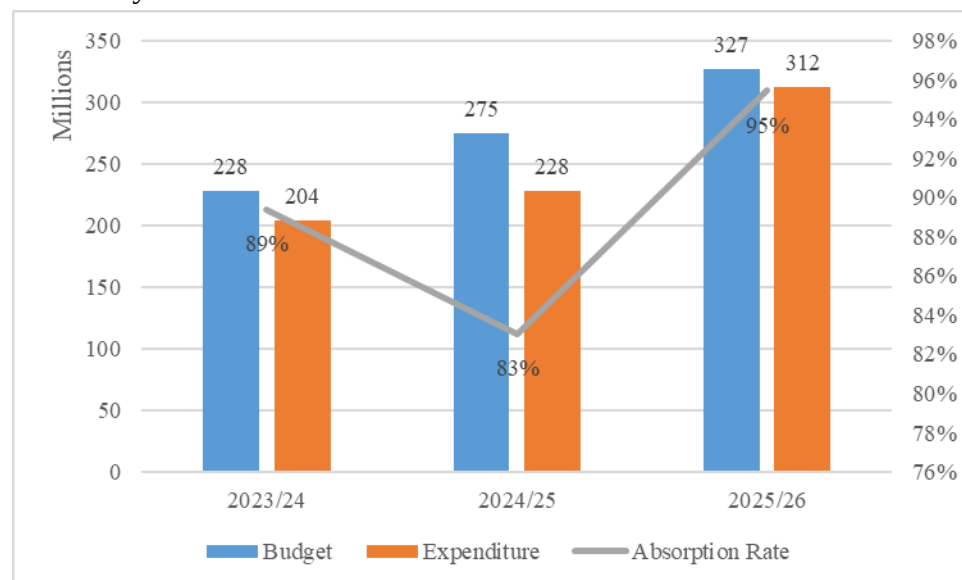


Figure 9: Gender, Children, Youth, Sports and Social Services Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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

The primary goal of the Department is to promote an inclusive, empowered, and resilient society by advancing gender equality and equity, protecting and supporting children and youth, nurturing talents, promoting sports and recreation, and strengthening social protection systems. Through these interventions, the Department seeks to enhance the well-being, dignity, participation, and economic empowerment of vulnerable and marginalized groups, enabling individuals and communities to actively contribute to sustainable social and economic development.

In FY 2026/27, the County Government will prioritize youth empowerment through targeted skills development, talent identification and nurturing, entrepreneurship support, and the promotion of sports and recreational activities. The Department will also strengthen social protection and empowerment programmes for vulnerable groups and Most at Risk Populations (MARPs), including Persons with Disabilities, children, older persons, and other marginalized groups. These interventions will focus on enhancing access to opportunities, building resilience, promoting social inclusion, and strengthening the capacity of vulnerable populations to participate meaningfully in productive activities and contribute to inclusive and sustainable economic growth and development.

Key interventions for FY 2026/27 will focus on strengthening social inclusion, youth empowerment, sports development, and support for vulnerable groups. These will include the

development and upgrading of nine (9) playgrounds to improve access to quality sports and recreational facilities; strengthening the Wambiti Talent Centre to nurture and develop youth talent; and promotion of sports through initiatives such as Ligi Mashinani, Supa Cup, and KYISA. The County will also enhance access to government services through the Huduma Mashinani Programme and equip the Kyanduya Social Hall to support community activities. Other interventions will include implementation of youth empowerment programmes; support to organised groups to enhance their socio-economic activities; provision of support services to older persons; distribution of assistive devices and mapping of Persons with Disabilities (PWDs); promotion of PWD economic empowerment and inclusion; and facilitation of motorcycle riding training and licensing to enhance youth employability and access to livelihood opportunities.

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	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		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	300,000	62,005,638	65,105,920	68,361,216
Total Expenditure of P.1	78,377,967	61,705,638	300,000	62,005,638	65,105,920	68,361,216
Programme 2: Gender & Social Development						
SP2. 1 Gender & Social Development	87,502,585	70,490,000	22,925,084	93,415,084	98,085,838	102,990,130
Total Expenditure of P.2	87,502,585	70,490,000	22,925,084	93,415,084	98,085,838	102,990,130
Programme 3: Youth Empowerment						
SP3. 1 Youth Empowerment	48,531,397	41,300,000	3,250,811	44,550,811	46,778,352	49,117,270
Total Expenditure of P.2	48,531,397	41,300,000	3,250,811	44,550,811	46,778,352	49,117,270
Programme 4: Sport Development						
SP4. 1 Sport Development	112,924,945	106,580,000	11,005,273	117,585,273	123,464,537	129,637,763
Total Expenditure of P.2	112,924,945	106,580,000	11,005,273	117,585,273	123,464,537	129,637,763
Total Expenditure of Vote	327,336,894	280,075,638	37,481,168	317,556,806	333,434,647	350,106,379

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	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	231,336,447	79,655,638	105,546,112	185,201,750	194,461,838	204,184,930
Compensation to Employees	54,564,327	51,565,638	-	51,565,638	54,143,920	56,851,116

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	31,071,132	15,790,000	300,000	16,090,000	16,894,500	17,739,225
Current Transfers Govt. Agencies						
Other Recurrent	145,700,987	12,300,000	105,246,112	117,546,112	123,423,418	129,594,589
Capital Expenditure	96,000,447	200,420,000	-68,064,944	132,355,056	138,972,809	145,921,449
Acquisition of Non-Financial Assets						
Other Development	96,000,447	200,420,000	-68,064,944	132,355,056	138,972,809	145,921,449
Total Expenditure of Vote	327,336,894	280,075,638	37,481,168	317,556,806	333,434,647	350,106,379

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	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	77,377,967	61,705,638	300,000	62,005,638	65,105,920	68,361,216
Compensation to Employees	54,564,327	51,565,638	-	51,565,638	54,143,920	56,851,116
Use of goods and services	12,615,739	7,440,000	300,000	7,740,000	8,127,000	8,533,350
Other Recurrent	10,197,901	2,700,000	-	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	300,000	62,005,638	65,105,920	68,361,216
Sub-Programme 1.1: General administration & planning						
Current Expenditure	77,377,967	61,705,638	300,000	62,005,638	65,105,920	68,361,216
Compensation to Employees	54,564,327	51,565,638	-	51,565,638	54,143,920	56,851,116
Use of goods and services	12,615,739	7,440,000	300,000	7,740,000	8,127,000	8,533,350
Other Recurrent	10,197,901	2,700,000	-	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	300,000	62,005,638	65,105,920	68,361,216
Programme 2: Gender & Social Development						
Current Expenditure	34,021,000	5,250,000	16,122,859	21,372,859	22,441,502	23,563,577
Compensation to Employees	-					
Use of goods and services	2,199,500	2,050,000	-	2,050,000	2,152,500	2,260,125
Other Recurrent	31,821,500	3,200,000	16,122,859	19,322,859	20,289,002	21,303,452
Capital Expenditure	53,481,585	65,240,000	6,802,225	72,042,225	75,644,337	79,426,553
Acquisition of Non-Financial Assets						
Other Development	53,481,585	65,240,000	6,802,225	72,042,225	75,644,337	79,426,553
Total Expenditure	87,502,585	70,490,000	22,925,084	93,415,084	98,085,838	102,990,130
Sub-Programme 2.1: Gender & Social Development						
Current Expenditure	34,021,000	5,250,000	16,122,859	21,372,859	22,441,502	23,563,577

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Compensation to Employees		-	-	-	-	-
Use of goods and services	2,199,500	2,050,000	-	2,050,000	2,152,500	2,260,125
Other Recurrent	31,821,500	3,200,000	16,122,859	19,322,859	20,289,002	21,303,452
Capital Expenditure	53,481,585	65,240,000	6,802,225	72,042,225	75,644,337	79,426,553
Acquisition of Non-Financial Assets						
Other Development	53,481,585	65,240,000	6,802,225	72,042,225	75,644,337	79,426,553
Total Expenditure	87,502,585	70,490,000	22,925,084	93,415,084	98,085,838	102,990,130
Programme 3: Youth Empowerment						
Current Expenditure	32,818,234	10,450,000	11,043,061	21,493,061	22,567,714	23,696,100
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	10,529,070	4,250,000	-	4,250,000	4,462,500	4,685,625
Other Recurrent	22,289,164	6,200,000	11,043,061	17,243,061	18,105,214	19,010,475
Capital Expenditure	15,713,163	30,850,000	- 7,792,250	23,057,750	24,210,638	25,421,170
Acquisition of Non-Financial Assets						
Other Development	15,713,163	30,850,000	- 7,792,250	23,057,750	24,210,638	25,421,170
Total Expenditure	48,531,397	41,300,000	3,250,811	44,550,811	46,778,352	49,117,270
Sub-Programme 3.1: Youth Empowerment						
Current Expenditure	32,818,234	10,450,000	11,043,061	21,493,061	22,567,714	23,696,100
Compensation to Employees		-	-	-	-	-
Use of goods and services	10,529,070	4,250,000	-	4,250,000	4,462,500	4,685,625
Other Recurrent	22,289,164	6,200,000	11,043,061	17,243,061	18,105,214	19,010,475
Capital Expenditure	15,713,163	30,850,000	- 7,792,250	23,057,750	24,210,638	25,421,170
Acquisition of Non-Financial Assets						
Other Development	15,713,163	30,850,000	- 7,792,250	23,057,750	24,210,638	25,421,170
Total Expenditure	48,531,397	41,300,000	3,250,811	44,550,811	46,778,352	49,117,270
Programme 4: Sport Development						
Current Expenditure	87,119,246	2,250,000	78,080,192	80,330,192	84,346,702	88,564,037
Compensation to Employees						
Use of goods and services	5,726,823	2,050,000	-	2,050,000	2,152,500	2,260,125
Other Recurrent	81,392,423	200,000	78,080,192	78,280,192	82,194,202	86,303,912
Capital Expenditure	25,805,699	104,330,000	- 67,074,919	37,255,081	39,117,835	41,073,726
Acquisition of Non-Financial Assets	-					
Other Development	25,805,699	104,330,000	- 67,074,919	37,255,081	39,117,835	41,073,726
Total Expenditure	112,924,945	106,580,000	11,005,273	117,585,273	123,464,537	129,637,763
Sub-Programme 4.1: Sport Development						
Current Expenditure	87,119,246	2,250,000	78,080,192	80,330,192	84,346,702	88,564,037
Compensation to Employees		-	-	-	-	-
Use of goods and services	5,726,823	2,050,000	-	2,050,000	2,152,500	2,260,125
Other Recurrent	81,392,423	200,000	78,080,192	78,280,192	82,194,202	86,303,912
Capital Expenditure	25,805,699	104,330,000	- 67,074,919	37,255,081	39,117,835	41,073,726
Acquisition of Non-						

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	FY 2026/27 Budget Estimates	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27			FY 2027/28	FY 2028/29
Financial Assets						
Other Development	25,805,699	104,330,000	67,074,919	37,255,081	39,117,835	41,073,726
Total Expenditure	112,924,945	106,580,000	11,005,273	117,585,273	123,464,537	129,637,763

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

No.	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 Services	Finance Officer [2]	K	1	1,153,505	1,119,882	1,175,876	1,234,670
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 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 Makueni County Empowerment Fund	No. of groups accessing loans through Makueni County Empowerment Fund	41	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.	194	200	210	230
	Senior citizens supported to enhance their well being	No. of senior citizens supported with food and non-food items	601	200	200	200
	PWDs supported with adaptive assorted assistive devices	Number of PWDs benefitting with adaptive assorted assistive devices	265	100	150	200
	PWDs mapped, assessed and registered	No. of PWDs mapped, assessed and registered	1,193	800	900	1000
	PWDs supported to start income generating activities	No. of persons with disabilities supported to start income generating activities	-	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		3,000	3,000	3,000
	Gender Based Violence (GBV) forums held	No. of GBV forums held	2	7	7	7
	Fully operationalized Makueni County Child Rescue Centre	No. of vulnerable children who received rescue and rehabilitation services at Makueni County Child Rescue Centre	-	80	80	80
	Citizens supported to access government services provided in partnership with Huduma Kenya.	No. of beneficiaries of Huduma Mashinani programme	83,529	85,000	86,000	87,000
	Households supported through ultra-graduation programme.	No. of households supported through ultra-graduation programme.	368	400	500	600
	Social halls equipped	No. of social halls equipped	-	1	-	-
Programme: Sports development						
Objective: To develop sporting talent and recreation						
Sports development	Play fields developed	No. of play fields developed/Upgraded	10	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
Programme: Youth empowerment						
Objective: To empower youth to participate in and contribute to socio-economic development						
Youth Empowerment	Youth engaged in Makueni Youth Apprenticeship programme	No. of youth engaged in Makueni Youth Apprenticeship programme	5	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

Sub Programme	Key Output	Key performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	No. of youth recruited and engaged in casual labour for income generation	2,272	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	448	450	470	500
	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	139	200	300	400
	Youth trained on soft skills.	No. of youth benefiting from soft skills training	508	550	600	650
	Bodaboda sheds constructed	No. of Bodaboda shed constructed	-	2	1	1

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

9.1 Department’s Vision and Mission

Vision

A leader in facilitating sustainable wealth creation.

Mission

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

9.2 Performance Overview and Background for Programme(s) Funding

During FY 2025/26, the department recorded positive performance across its programmes. Under the Industrial Development and Marketing & Market Linkages Programme, the department exceeded most of its targets through strategic partnerships with KIRDI and KEBS. It supported the development of nine commercial products against a target of five, facilitated 12 local innovations against a target of 10, supported three cottage industries, and linked 50 producer groups to markets through trade promotion initiatives such as the Soko Makueni platform.

Under the Trade Development and Promotion Programme, the department participated in six major trade fairs and exhibitions, constructed two market sheds at Nunguni and Maiani, and installed four waste bins in major market centres to improve sanitation. However, budget constraints affected the implementation of several planned activities, with only seven of the targeted 17 market toilets constructed, 420 weighing and measuring instruments inspected against a target of 1,700, and entrepreneurship training reaching only 10 MSME operators against a target of 180. Despite these challenges, trade inspection revenue exceeded the revised target, generating Kshs. 699,220 against a target of Kshs. 500,000.

Under the Tourism, Culture and Heritage Programme, the department surpassed its targets for cultural events and festivals by supporting 17 cultural events against a target of two and 10 cultural festivals against a target of seven. It also restored the Mangelete Sacred Cultural Centre, contributing to the preservation of the county's cultural heritage. Despite progress, the sector faced inadequate funding, limited access to finance and technology, inadequate infrastructure and market access, low investment, and challenges in tourism promotion and commercialization of cultural and creative products.

Expenditure Trends, FY 2023/24 to 2025/26

In FY 2025/26 the sector allocation increased from KShs 176,206,485 to KShs 260,170,405 with an expenditure of Kshs 201,346,543 representing an absorption rate of 77 percent. This was a decline from 85 percent reported in FY 2024/25.

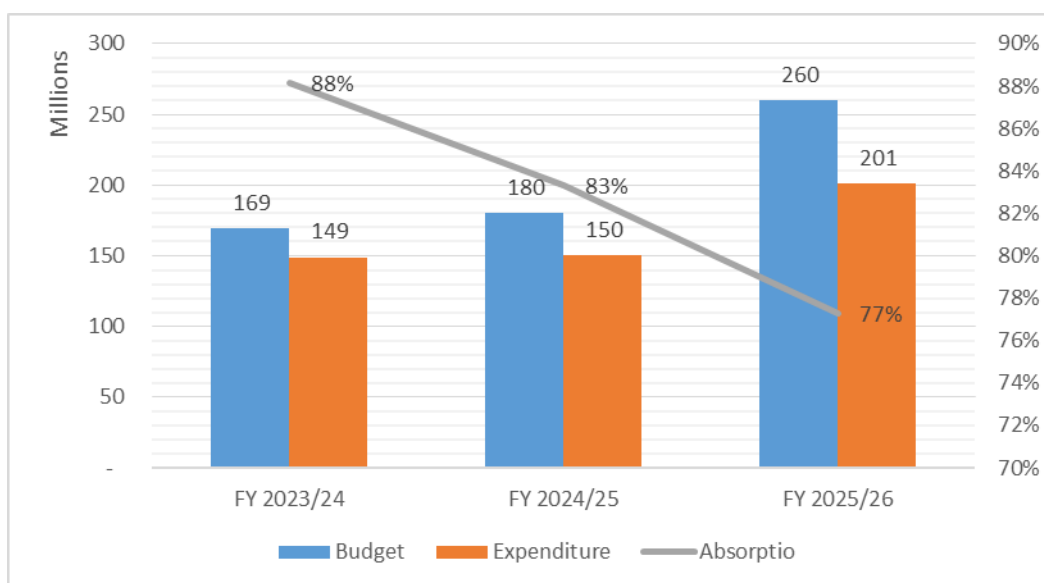


Figure 10: Trade, Marketing, Industry, Culture And Tourism Budget Vs Expenditure Performance, FY 2023/24 To 2025/26

FY 2024/25 Non-Financial Performance

During FY 2025/26, the department recorded positive performance across its programmes. Under the Industrial Development and Marketing & Market Linkages Programme, the department exceeded most of its targets through strategic partnerships with KIRDI and KEBS. It supported the development of nine commercial products against a target of five, facilitated 12 local innovations against a target of 10, supported three cottage industries, and linked 50 producer groups to markets through trade promotion initiatives such as the Soko Makeni platform.

Under the Trade Development and Promotion Programme, the department participated in six major trade fairs and exhibitions, constructed two market sheds at Nunguni and Maiani, and installed four waste bins in major market centres to improve sanitation. However, budget constraints affected the implementation of several planned activities, with only seven of the targeted 17 market toilets constructed, 420 weighing and measuring instruments inspected against a target of 1,700, and entrepreneurship training reaching only 10 MSME operators against a target of 180. Despite these challenges, trade inspection revenue exceeded the revised target, generating Kshs. 699,220 against a target of Kshs. 500,000.

Under the Tourism, Culture and Heritage Programme, the department surpassed its targets for cultural events and festivals by supporting 17 cultural events against a target of two and 10 cultural festivals against a target of seven. It also restored the Mangelete Sacred Cultural Centre, contributing to the preservation of the county's cultural heritage

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	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		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	4,971,483	115,888,668	121,683,101	127,767,256
Total Expenditure of P.1	135,153,981	110,917,185	4,971,483	115,888,668	121,683,101	127,767,256
Programme 2: Trade development & promotion						
SP2.4; Trade marketing & promotion	105,142,808	35,950,000	58,269,175	94,219,175	98,930,134	103,876,641
Total Expenditure of P.2	105,142,808	35,950,000	58,269,175	94,219,175	98,930,134	103,876,641
P3; Industrial development and promotion						
SP3. 1 Industrial development and promotion	2,230,475	600,000	-	600,000	630,000	661,500
Total Expenditure of P.3	2,230,475	600,000	-	600,000	630,000	661,500
Programme 4: Tourism development & promotion						
SP4. 1 Tourism development & promotion	6,408,514	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Total Expenditure of P.4	6,408,514	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Programme 5: Culture, Art and the Music promotion						
SP4. 1 Culture, Art and the Music promotion	11,234,626	8,680,000	688,760	9,368,760	9,837,198	10,329,058
Total Expenditure of P.5	11,234,626	8,680,000	688,760	9,368,760	9,837,198	10,329,058
Total Expenditure of Vote	260,170,405	160,547,188	64,213,488	224,760,676	235,998,710	247,798,645

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

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	157,200,472	129,747,188	7,244,398	136,991,586	143,841,165	151,033,224
Compensation to Employees	67,763,862	60,737,185	-	60,737,185	63,774,044	66,962,746
Use of goods and services	12,973,201	9,280,000	-	9,280,000	9,744,000	10,231,200
Current Transfers Govt. Agencies						
Other Recurrent	76,463,409	59,730,003	7,244,398	66,974,401	70,323,121	73,839,277
Capital Expenditure	102,969,932	30,800,000	56,969,090	87,769,090	92,157,545	96,765,422
Acquisition of Non-Financial Assets						
Other Development	102,969,932	30,800,000	56,969,090	87,769,090	92,157,545	96,765,422
Total Expenditure of Vote	260,170,405	160,547,188	64,213,488	224,760,676	235,998,710	247,798,645

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	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	135,153,981	109,917,185	4,971,483	114,888,668	120,633,101	126,664,756
Compensation to Employees	67,763,862	60,737,185	-	60,737,185	63,774,044	66,962,746
Use of goods and services	11,393,201	4,480,000	-	4,480,000	4,704,000	4,939,200
Other Recurrent	55,996,918	44,700,000	4,971,483	49,671,483	52,155,057	54,762,810
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	135,153,981	110,917,185	4,971,483	115,888,668	121,683,101	127,767,256
Sub-Programme 1.1: General administration & planning						
Current Expenditure	135,153,981	109,917,185	4,971,483	114,888,668	120,633,101	126,664,756
Compensation to Employees	67,763,862	60,737,185	-	60,737,185	63,774,044	66,962,746
Use of goods and services	11,393,201	4,480,000	-	4,480,000	4,704,000	4,939,200
Other Recurrent	55,996,918	44,700,000	4,971,483	49,671,483	52,155,057	54,762,810
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	135,153,981	110,917,185	4,971,483	115,888,668	121,683,101	127,767,256
Programme 2: Trade development & promotion						
Current Expenditure	7,023,056	8,150,000	1,300,085	9,450,085	9,922,589	10,418,719
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	460,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	6,563,056	6,750,000	1,300,085	8,050,085	8,452,589	8,875,219
Capital Expenditure	98,119,752	27,800,000	56,969,090	84,769,090	89,007,545	93,457,922
Acquisition of Non-Financial Assets						
Other Development	98,119,752	27,800,000	56,969,090	84,769,090	89,007,545	93,457,922
Total Expenditure	105,142,808	35,950,000	58,269,175	94,219,175	98,930,134	103,876,641
Sub-Programme 2.1: Trade development & promotion						
Current Expenditure	7,023,056	8,150,000	1,300,085	9,450,085	9,922,589	10,418,719
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	460,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	6,563,056	6,750,000	1,300,085	8,050,085	8,452,589	8,875,219
Capital Expenditure	98,119,752	27,800,000	56,969,090	84,769,090	89,007,545	93,457,922
Acquisition of Non-Financial Assets						
Other Development	98,119,752	27,800,000	56,969,090	84,769,090	89,007,545	93,457,922
Total Expenditure	105,142,808	35,950,000	58,269,175	94,219,175	98,930,134	103,876,641
P3; Industrial development and promotion						
Current Expenditure	945,175	600,000	-	600,000	630,000	661,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	286,667	600,000	-	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	-	600,000	630,000	661,500
Sub-Programme 3.1: Industrial development and promotion						
Current Expenditure	945,175	600,000	-	600,000	630,000	661,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	286,667	600,000	-	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	-	600,000	630,000	661,500

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 4:Tourism development & promotion						
Current Expenditure	3,843,634	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	373,333	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	284,070	3,284,073	3,448,277	3,620,690
Capital Expenditure	2,564,880	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	2,564,880	-	-	-	-	-
Total Expenditure	6,408,514	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Sub-Programme 4.1:Tourism development & promotion						
Current Expenditure	3,843,634	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	373,333	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	3,470,301	3,000,003	284,070	3,284,073	3,448,277	3,620,690
Capital Expenditure	2,564,880	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	2,564,880	-	-	-	-	-
Total Expenditure	6,408,514	4,400,003	284,070	4,684,073	4,918,277	5,164,190
Programme 5:Culture, Art and the Music promotion						
Current Expenditure	10,234,626	6,680,000	688,760	7,368,760	7,737,198	8,124,058
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	460,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	688,760	5,968,760	6,267,198	6,580,558
Capital Expenditure	1,000,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets						
Other Development	1,000,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Total Expenditure	11,234,626	8,680,000	688,760	9,368,760	9,837,198	10,329,058
Sub-Programme 5.1:Culture, Art and the Music promotion						
Current Expenditure	10,234,626	6,680,000	688,760	7,368,760	7,737,198	8,124,058
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	460,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Other Recurrent	9,774,626	5,280,000	688,760	5,968,760	6,267,198	6,580,558
Capital Expenditure	1,000,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets						
Other Development	1,000,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Total Expenditure	11,234,626	8,680,000	688,760	9,368,760	9,837,198	10,329,058

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

Design Name	Job Group	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	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

Design Name	Job Group	Final FY 26/27	Projected FY 27/28	Projected FY 28/29
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
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	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 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Trade Development and Promotion						
Objective: To enhance both farm and nonfarm trade activities in the county						
Trade Development and Promotion	Entrepreneurs trained to enhance entrepreneurial skills	No. of entrepreneurs trained to enhance entrepreneurial skills	10	250	300	300
	Trade fairs & exhibitions held/participated	No. of trade fairs & exhibitions held/participated	6	4	4	4
	Sanitation blocks constructed in public markets	No. sanitation blocks constructed in public markets	7	8	5	5
	Market parking sheds constructed	No. of market parking sheds upgraded	-	5	5	5
	Market sheds constructed/rehabilitated	No. of markets sheds constructed/rehabilitated	1	10	10	10
	Markets improved	No. of market centres	-	2	-	-

Sub programme	Key output	Key Performance Indicators	Baseline	Target	Target	Target
			2025/26	2026/27	2027/28	2028/29
		improved (Kyambeke and Migingo)				
	Nunguni Business Centre developed	Nunguni Business Centre	-	1	-	-
	Weights and measurers equipment inspected and verified	No. of weights and measurers equipment inspected and verified	2,200	5,700	5,700	5,700
	Markets committees elections held	No. of markets committees elections held	20	10	10	10
	Markets regularly cleaned	No. of markets cleaned regularly	205	205	205	205
		No. of market cleaners engaged	488	488	488	488
	Skip bins supplied	No. of skip bins supplied	4	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	3	12	12	12
	Business innovations supported	No. of business innovations supported	12	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	1	1	1	1
	Tourism activities held	No. of tourism activities held	2	2	2	2
	Tourism stakeholder engaged	No. of tourism stakeholders engaged	30	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	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	10	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	159	190	200	210
	Trainings on intellectual property rights done	No. of trainings on intellectual property rights	9	9	15	20
	Cultural sites developed	No. of cultural sites developed	1	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 FY 2025/26 Performance Overview and Background for Programme(s)

Funding

In FY 2025/26, the department facilitated the recruitment of 16 staff to accelerate service delivery. Under NAVCDP program, 164,869 farmers accessed extension services through workshop trainings and field visits to enhance smart farming. To enhance food security 32 metric tons of certified seeds were issued to 15,753 farmers, 15,000 avocado seedlings to 3 wards, 10,221 farmers were trained on integrated pest management system, one pack house was constructed, three aggregation centres operationalized (cold room) and 13 farm ponds excavated. To increase animal production, 4,035 Artificial Inseminations administered across 30 wards, 5,800 kgs of pasture seeds procured and supplied to farmers, 265 farmers trained on aquaculture technologies, 181,991 cattle and goats vaccinated against FMD, LSD and CCPP diseases, 27,519 dogs vaccinated against rabies, 4,166 birds were vaccinated against NCD and Fowl pox. Generated a revenue of KShs. 12,247,275 from livestock movement permits and vaccination services. On Cooperative Development, 68 cooperatives were audited, 82 AGMs meetings conducted, 42 SACCOs digitized through NAVCDP and Digi farm support while members' savings recorded eight percent increase.

Expenditure Trends, 2023/24-2025/26

The annual expenditure for the Department for FY 2025/26 was Kshs. 589,496,462, against a revised budget of Kshs. 663,348,125. This translated to an overall absorption rate of 89 percent. The expenditure for FY 2024/25 was KShs. 484,816,809, against a budget of KShs. 622,244,704 resulting in a 78 percent absorption rate. Figure below shows the budget, expenditure and absorption rates over the last three years.

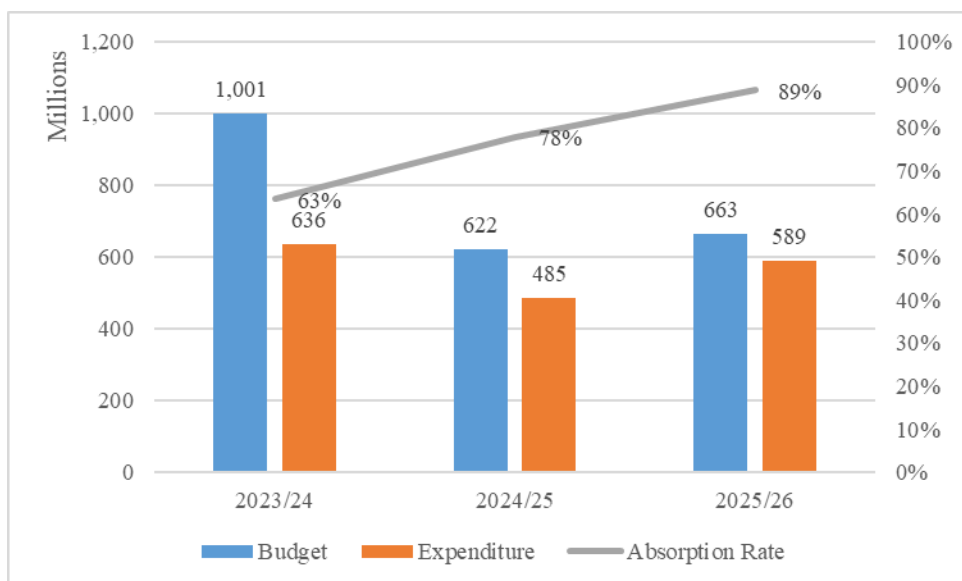


Figure 11: Agriculture and Rural Development Budget Vs Expenditure Performance, Fy 2023/24 To 2025/26

Planned Priority Objectives for the FY 2026/27

In FY 2026/27, the Government will accelerate efforts to enhance food and nutrition security, improving livelihoods and agricultural productivity through strategic interventions.

10.3 Programme Objectives/Overall Outcome

10 Programme	11 Objective
General Administration & Planning	Efficient and effective support services for delivery of department's programmes
Land, Crop development & productivity	Increased crop productivity and outputs for food security and improved house hold incomes
Agribusiness and information management	Increased market access and product development (Agribusiness, value addition and market development)
Livestock Resources Management and Development	Increased livestock production for Socio-Economic development and industrialization
Cooperative Development and Management	Improved governance, management of cooperative societies

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

Programme/ Sub Programme	FY 2025/26	FY 2026/27			Projected Estimates	
	Budget (2) Estimates	Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
SP1. 1 General administration & planning	561,887,189	404,761,994	(2,036,993)	402,725,001	422,861,251	444,004,314
Total Expenditure of P.1	561,887,189	404,761,994	(2,036,993)	402,725,001	422,861,251	444,004,314
Programme 2: Land, Crop development & productivity						
SP2. 1 Land, Crop development & productivity	44,664,144	32,300,000	3,817,096	36,117,096	37,922,951	39,819,098
Total Expenditure of P.2	44,664,144	32,300,000	3,817,096	36,117,096	37,922,951	39,819,098
P3; Agribusiness and information management						
SP3. 1 Agribusiness and information management	12,518,308	5,400,000	(1,052,051)	4,347,949	4,565,346	4,793,614
Total Expenditure of P.3	12,518,308	5,400,000	(1,052,051)	4,347,949	4,565,346	4,793,614
Programme 4: Livestock Production, Management and Development						
SP4. 1 Livestock Production, Management and Development	30,497,971	22,644,275	6,172,543	28,816,818	30,257,659	31,770,542

Programme/ Sub Programme	FY 2025/26	FY 2026/27			Projected Estimates	
	Budget (2) Estimates	Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates	FY 2027/28	FY 2028/29
Total Expenditure of P.4	30,497,971	22,644,275	6,172,543	28,816,818	30,257,659	31,770,542
Programme 5: Cooperative Development						
SP5. 1 Cooperative Development	13,780,511	7,884,472	4,785,746	12,670,218	13,303,729	13,968,915
Total Expenditure of P.5	13,780,511	7,884,472	4,785,746	12,670,218	13,303,729	13,968,915
Total Expenditure of Vote	663,348,123	472,990,741	11,686,341	484,677,082	508,910,936	534,356,483

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

Expenditure Classification	FY 2025/26 Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
					FY 2027/28	FY 2028/29
Current Expenditure	284,873,698	277,696,466	300,000	277,996,466	291,896,289	306,491,104
Compensation to Employees	235,736,058	232,121,994	-	232,121,994	243,728,094	255,914,498
Use of goods and services	45,537,640	42,874,472	300,000	43,174,472	45,333,196	47,599,855
Current Transfers Govt. Agencies						
Other Recurrent	3,600,000	2,700,000	-	2,700,000	2,835,000	2,976,750
Capital Expenditure	378,474,425	195,294,275	11,386,341	206,680,616	217,014,647	227,865,379
Acquisition of Non-Financial Assets						
Other Development	378,474,425	195,294,275	11,386,341	206,680,616	217,014,647	227,865,379
Total Expenditure of Vote	663,348,123	472,990,741	11,686,341	484,677,082	508,910,936	534,356,483

10.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2025/26

Expenditure Classification	FY 2025/26 Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
					FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	266,069,458	264,261,994	300,000	264,561,994	277,790,094	291,679,598
Compensation to Employees	235,736,058	232,121,994	-	232,121,994	243,728,094	255,914,498
Use of goods and services	26,733,400	29,440,000	300,000	29,740,000	31,227,000	32,788,350
Other Recurrent	3,600,000	2,700,000	-	2,700,000	2,835,000	2,976,750
Capital Expenditure	295,817,731	140,500,000	(2,036,993)	138,163,007	145,071,157	152,324,715
Acquisition of Non-Financial Assets						
Other Development	295,817,731	140,500,000	(2,036,993)	138,163,007	145,071,157	152,324,715
Total Expenditure	561,887,189	404,761,994	(2,036,993)	402,725,001	422,861,251	444,004,314
Sub-Programme 1.1: General administration & planning						
Current Expenditure	266,069,458	264,261,994	300,000	264,561,994	277,790,094	291,679,598
Compensation to Employees	235,736,058.00	232,121,994	-	232,121,994	243,728,094	255,914,498
Use of goods and services	26,733,400.00	29,440,000	300,000	29,740,000	31,227,000	32,788,350
Other Recurrent	3,600,000.00	2,700,000	-	2,700,000	2,835,000	2,976,750
Capital Expenditure	295,817,731	140,500,000	(2,036,993)	138,163,007	145,071,157	152,324,715
Acquisition of Non-Financial Assets					-	-
Other Development	295,817,731.27	140,500,000	(2,036,993)	138,163,007	145,071,157	152,324,715
Total Expenditure	561,887,189	404,761,994	(2,036,993)	402,725,001	422,861,251	444,004,314
Programme 2: Land, Crop development & productivity						
Current Expenditure	2,821,740	800,000	-	800,000	840,000	882,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,821,740	800,000	-	800,000	840,000	882,000

Expenditure Classification	FY 2025/26	FY 2026/27	Variance		Projected Estimates	
	Budget (2) Estimates	Budget Estimates		FY 2026/27 Revised Budget (1) Estimates	FY 2027/28	FY 2028/29
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	41,842,404	31,500,000	3,817,096	35,317,096	37,082,951	38,937,098
Acquisition of Non-Financial Assets						
Other Development	41,842,404	31,500,000	3,817,096	35,317,096	37,082,951	38,937,098
Total Expenditure	44,664,144	32,300,000	3,817,096	36,117,096	37,922,951	39,819,098
Sub-Programme 2.1: Land, Crop development & productivity						
Current Expenditure	2,821,740	800,000	-	800,000	840,000	882,000
Compensation to Employees			-	-	-	-
Use of goods and services	2,821,740.00	800,000	-	800,000	840,000	882,000
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	41,842,404	31,500,000	3,817,096	35,317,096	37,082,951	38,937,098
Acquisition of Non-Financial Assets					-	-
Other Development	41,842,404.35	31,500,000	3,817,096	35,317,096	37,082,951	38,937,098
Total Expenditure	44,664,144	32,300,000	3,817,096	36,117,096	37,922,951	39,819,098
P3; Agribusiness and information management						
Current Expenditure	4,280,000	4,200,000	-	4,200,000	4,410,000	4,630,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	4,280,000	4,200,000	-	4,200,000	4,410,000	4,630,500
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	8,238,308	1,200,000	1,052,051	147,949	155,346	163,114
Acquisition of Non-Financial Assets						
Other Development	8,238,308	1,200,000	1,052,051	147,949	155,346	163,114
Total Expenditure	12,518,308	5,400,000	1,052,051	4,347,949	4,565,346	4,793,614
Sub-Programme 3.1: Agribusiness and information management						
Current Expenditure	4,280,000	4,200,000	-	4,200,000	4,410,000	4,630,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	4,280,000.00	4,200,000	-	4,200,000	4,410,000	4,630,500
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	8,238,308	1,200,000	1,052,051	147,949	155,346	163,114
Acquisition of Non-Financial Assets					-	-
Other Development	8,238,308.05	1,200,000	(1,052,051)	147,949	155,346	163,114
Total Expenditure	12,518,308	5,400,000	1,052,051	4,347,949	4,565,346	4,793,614
Programme 4: Livestock Production, Management and Development						
Current Expenditure	8,612,500	5,850,000	-	5,850,000	6,142,500	6,449,625
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,612,500	5,850,000	-	5,850,000	6,142,500	6,449,625
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	21,885,471	16,794,275	6,172,543	22,966,818	24,115,159	25,320,917
Acquisition of Non-Financial Assets						
Other Development	21,885,471	16,794,275	6,172,543	22,966,818	24,115,159	25,320,917
Total Expenditure	30,497,971	22,644,275	6,172,543	28,816,818	30,257,659	31,770,542
Sub-Programme 4.1: Livestock Production, Management and Development						
Current Expenditure	8,612,500	5,850,000	-	5,850,000	6,142,500	6,449,625
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,612,500	5,850,000	-	5,850,000	6,142,500	6,449,625
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	21,885,471	16,794,275	6,172,543	22,966,818	24,115,159	25,320,917
Acquisition of Non-Financial Assets					-	-
Other Development	21,885,470.55	16,794,275	6,172,543	22,966,818	24,115,159	25,320,917
Total Expenditure	30,497,971	22,644,275	6,172,543	28,816,818	30,257,659	31,770,542
Programme 5: Cooperative Development						

Expenditure Classification	FY 2025/26 Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
					FY 2027/28	FY 2028/29
Current Expenditure	3,090,000	2,584,472	-	2,584,472	2,713,696	2,849,380
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,090,000	2,584,472	-	2,584,472	2,713,696	2,849,380
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	10,690,511	5,300,000	4,785,746	10,085,746	10,590,033	11,119,535
Acquisition of Non-Financial Assets						
Other Development	10,690,511	5,300,000	4,785,746	10,085,746	10,590,033	11,119,535
Total Expenditure	13,780,511	7,884,472	4,785,746	12,670,218	13,303,729	13,968,915
Sub-Programme 5.1: Cooperative Development						
Current Expenditure	3,090,000	2,584,472	-	2,584,472	2,713,696	2,849,380
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,090,000	2,584,472	-	2,584,472	2,713,696	2,849,380
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	10,690,511	5,300,000	4,785,746	10,085,746	10,590,033	11,119,535
Acquisition of Non-Financial Assets					-	-
Other Development	10,690,511	5,300,000	4,785,746	10,085,746	10,590,033	11,119,535
Total Expenditure	13,780,511	7,884,472	4,785,746	12,670,218	13,303,729	13,968,915

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 Officer	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

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
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
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

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
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
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

No	Position/ Title	Job Group	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs	FY 2028/29 Projected-KShs
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
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 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 Name	Key output	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
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	106,400	116,100	125,800
	Farmers trained on integrated pest management in crop	No. of farmers trained on integrated pest management in crop	45,102	106,400	116,100	125,800
	Of farmers trained in climate smart agriculture technologies	No. of farmers trained in climate smart agriculture technologies	35,404	53,200	58,050	62,900
	Farmers accessing automated agricultural extension services	No. of farmers accessing automated agricultural extension services	33,591	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	6.5	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
	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	No. of farmers SACCOs receiving financial and technical support	15	15	15	15

Programme Name	Key output	Key Performance Indicator	Baseline	Target	Target	Target
			2025/26	2026/27	2027/28	2028/29
	financial, technical, and market access interventions					
	Active	No. of active cooperative	70	200	200	200
		% compliance with the statutory requirements	48	65	70	75
		Annual turnover for cooperative societies (Kshs Millions)	300	300	470	520
		Total Share Capital in the cooperative (KShs Millions)	92	193	196	200
		No. of cooperatives accessing the operationalized Cooperative Development funds	40	50	60	70
		No. of audited cooperatives	48	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 2023/24 to 2025/26

In FY 2023/24, the budget stood at 812.65 with an expenditure of 609.84, reflecting an absorption rate of 75 per cent. The following year, FY 2024/25, recorded a budget of 620.88 and expenditure of 456.77, with an absorption rate of 74 per cent. By FY 2025/26, the budget increased to 772.99 and expenditure rose to 557.18, with the absorption rate at 72 per cent. Overall, absorption rates have remained stable across the three fiscal years, reflecting relatively steady budget utilization performance over the period. Figure 5 shows the sector budget, expenditure and absorption rates over the last three years.

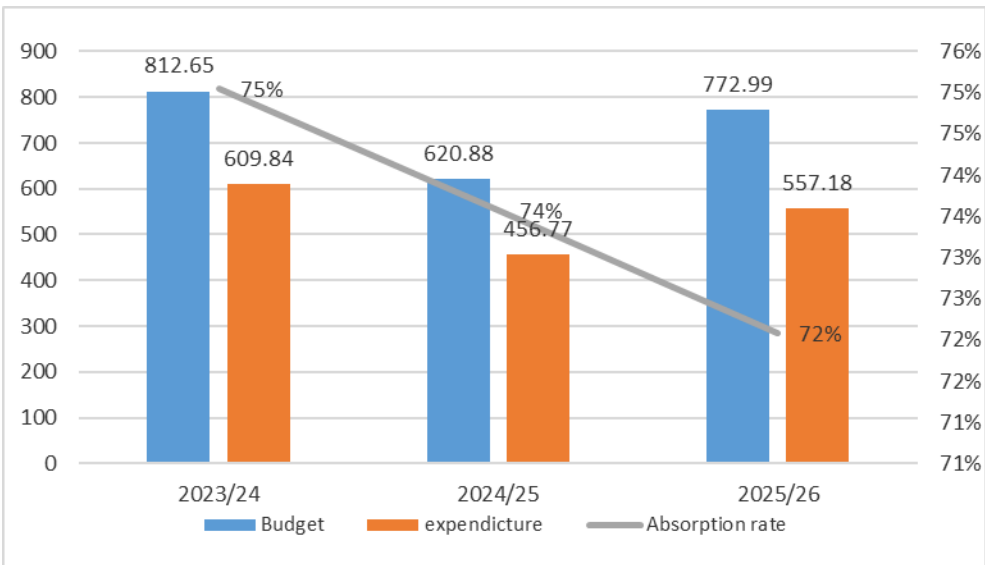


Figure 12:Department Of Water, Sanitation And Irrigation Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

FY 2025/26 Performance

During the period under review, the County Government made notable achievements in improving access to clean and reliable water services across both rural and urban areas. Key milestones included

the construction, desilting and expansion of three (3) small dams, alongside the drilling, rehabilitation and equipping of twenty-six (26) boreholes, which significantly strengthened groundwater supply systems. The County also developed 450 kilometres of water pipeline and constructed 40 community water points and water kiosks, enhancing last-mile water distribution. As a result, 12,916 rural households gained access to water from newly distributed sources, while 620 urban households were connected to piped water. In addition, 66 public institutions were connected, improving access to essential services in learning and health facilities. Sustainability was further enhanced through the solar connection of 40 water projects and the capacity building of 126 community water schemes and project sustainability management committees, strengthening governance and long-term management of water infrastructure

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	FY 2025/26 Revised Budget (1I) Estimates	Printed Estimates		Revised Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2025/26	Variance	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
SP1. 1 General administration & planning	275,932,306	430,435,506	20,686,935	451,122,441	473,678,563	497,362,491
Total Expenditure of P.1	275,932,306	430,435,506	20,686,935	451,122,441	473,678,563	497,362,491
Programme 2: Water infrastructure Development						
SP 2.1 Water harvesting and storage	95,442,294	55,400,000	12,691,998	68,091,998	71,496,598	75,071,428
SP 2.2.Piped water supply infrastructure	304,400,104	173,413,123	106,017,795	279,430,918	293,402,464	308,072,587
SP2.3 Ground water development	97,219,668	81,868,421	11,479,831	93,348,252	98,015,665	102,916,448
Total Expenditure of P.2	497,062,066	310,681,544	130,189,624	440,871,168	462,914,726	486,060,463
Total Expenditure of Vote	772,994,371	741,117,050	150,876,559	891,993,609	936,593,289	983,422,954

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	Printed Estimates	Variance	Revised Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2025/26	Variance	FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	114,129,673	137,558,052	10,755,584	148,313,636	155,729,318	163,515,784
Compensation to Employees	86,109,521	94,918,052	-	94,918,052	99,663,955	104,647,152
Use of goods and services	24,620,151	35,190,000	10,705,584	45,895,584	48,190,363	50,599,881
Current Transfers Govt. Agencies						
Other Recurrent	3,400,000	7,450,000	50,000	7,500,000	7,875,000	8,268,750
Capital Expenditure	658,864,699	603,558,998	140,120,975	743,679,973	780,863,971	819,907,170
Acquisition of Non-Financial Assets						
Other Development	658,864,699	603,558,998	140,120,975	743,679,973	780,863,971	819,907,170
Total Expenditure of Vote	772,994,371	741,117,050	150,876,559	891,993,609	936,593,289	983,422,954

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 (1I) Estimates	Printed Estimates		Revised Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2025/26	Variance	FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	101,529,673	124,308,052	10,955,584	135,263,636	142,026,818	149,128,159
Compensation to Employees	86,109,521	94,918,052	-	94,918,052	99,663,955	104,647,152
Use of goods and services	14,370,151	24,340,000	10,705,584	35,045,584	36,797,863	38,637,756
Other Recurrent	1,050,000	5,050,000	250,000	5,300,000	5,565,000	5,843,250
Capital Expenditure	174,402,633	306,127,454	9,731,351	315,858,805	331,651,745	348,234,332

Expenditure Classification	FY 2025/26 Revised Budget (11) Estimates	Printed Estimates		Revised Budget Estimates	Projected Estimates	
	FY 2025/26	FY 2025/26	Variance	FY 2026/27	FY 2027/28	FY 2028/29
Acquisition of Non-Financial Assets						
Other Development	174,402,633	306,127,454	9,731,351	315,858,805	331,651,745	348,234,332
Total Expenditure	275,932,306	430,435,506	20,686,935	451,122,441	473,678,563	497,362,491
Sub-Programme 1.1: General administration & planning						
Current Expenditure	101,529,673	124,308,052	10,955,584	135,263,636	142,026,818	149,128,159
Compensation to Employees	86,109,521	94,918,052	-	94,918,052	99,663,955	104,647,152
Use of goods and services	14,370,151	24,340,000	10,705,584	35,045,584	36,797,863	38,637,756
Other Recurrent	1,050,000	5,050,000	250,000	5,300,000	5,565,000	5,843,250
Capital Expenditure	174,402,633	306,127,454	9,731,351	315,858,805	331,651,745	348,234,332
Acquisition of Non-Financial Assets						
Other Development	174,402,633	306,127,454	9,731,351	315,858,805	331,651,745	348,234,332
Total Expenditure	275,932,306	430,435,506	20,686,935	451,122,441	473,678,563	497,362,491
Programme 2: Water infrastructure Development						
Current Expenditure	12,600,000	13,250,000	(200,000)	13,050,000	13,702,500	14,387,625
Compensation to Employees						
Use of goods and services	10,250,000	10,850,000	-	10,850,000	11,392,500	11,962,125
Other Recurrent	2,350,000	2,400,000	(200,000)	2,200,000	2,310,000	2,425,500
Capital Expenditure	484,462,066	297,431,544	130,389,624	427,821,168	449,212,226	471,672,838
Acquisition of Non-Financial Assets						
Other Development	484,462,066	297,431,544	130,389,624	427,821,168	449,212,226	471,672,838
Total Expenditure	497,062,066	310,681,544	130,189,624	440,871,168	462,914,726	486,060,463
Sub-Programme 2.1: Water harvesting and storage						
Current Expenditure	4,680,000	6,050,000	(100,000)	5,950,000	6,247,500	6,559,875
Compensation to Employees						
Use of goods and services	3,630,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Other Recurrent	1,050,000	1,200,000	(100,000)	1,100,000	1,155,000	1,212,750
Capital Expenditure	90,762,294	49,350,000	12,791,998	62,141,998	65,249,098	68,511,553
Acquisition of Non-Financial Assets						
Other Development	90,762,294	49,350,000	12,791,998	62,141,998	65,249,098	68,511,553
Total Expenditure	95,442,294	55,400,000	12,691,998	68,091,998	71,496,598	75,071,428
Sub-Programme 2.2: Piped water supply infrastructure						
Current Expenditure	3,670,000	3,450,000	(100,000)	3,350,000	3,517,500	3,693,375
Compensation to Employees						
Use of goods and services	3,320,000	3,250,000	-	3,250,000	3,412,500	3,583,125
Other Recurrent	350,000	200,000	(100,000)	100,000	105,000	110,250
Capital Expenditure	300,730,104	169,963,123	106,117,795	276,080,918	289,884,964	304,379,212
Acquisition of Non-Financial Assets						
Other Development	300,730,104	169,963,123	106,117,795	276,080,918	289,884,964	304,379,212
Total Expenditure	304,400,104	173,413,123	106,017,795	279,430,918	293,402,464	308,072,587
Sub-Programme 2.3: Ground water development						
Current Expenditure	4,250,000	3,750,000	-	3,750,000	3,937,500	4,134,375
Compensation to Employees						
Use of goods and services	3,300,000	2,750,000	-	2,750,000	2,887,500	3,031,875
Other Recurrent	950,000	1,000,000	-	1,000,000	1,050,000	1,102,500
Capital Expenditure	92,969,668	78,118,421	11,479,831	89,598,252	94,078,165	98,782,073
Acquisition of Non-Financial Assets					-	-
Other Development	92,969,668	78,118,421	11,479,831	89,598,252	94,078,165	98,782,073
Total Expenditure	97,219,668	81,868,421	11,479,831	93,348,252	98,015,665	102,916,448

11.7 Details of Staff Establishment by Organization Structure

POSITION TITLE	JOB GROU P	IN POSITIO N	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

POSITION TITLE	JOB GROUP	IN POSITION	2025/26	2026/27	2027/28	2028/29
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
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
Total		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 44.2Per cent to 70Per cent and reduce the average distance to improved water sources from 5km to 2km							
Water harvesting and storage	small dams of 50,000M³ & < 500,000M³ constructed/ desilted/ expanded/ rehabilitated	No. of small dams of 50,000M³ & < 500,000M³ 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 70Per cent compliance	No. of Water Service Providers meeting over 70Per cent 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 2023/24 to 2025/26

In FY 2025/26, total expenditure amounted to Kshs. 597,140,252 against a budget of Kshs. 706,088,030, representing an overall absorption rate of 85 percent. In FY 2024/25, the total expenditures amounted to KShs. 594,555,327, translating to 87 percent absorption rate an increase from 75 percent recorded in FY 2023/24.

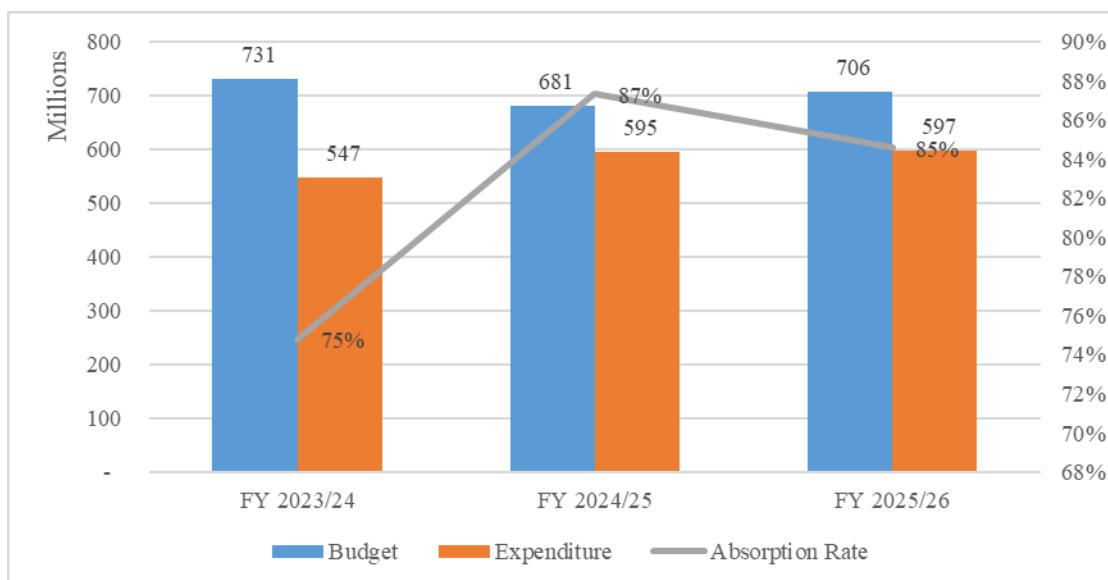


Figure 13:Infrastructure, Transport, Public Works, Housing And Energy Budget Vs Expenditure Performance, Fy 2023/24 To 2025/26

Ongoing programmes for FY2025/26 Annual Performance

During the period under review, the department strengthened road network connectivity by opening of 346.7 Km of road, maintaining 1,867.65Km, rehabilitating 48.9Km of road and installing 1,305m of culverts. Additionally, 17 drifts were constructed and 1,100 cubic meters of roads cabro paved. To boost security and extend trading hours in markets, 14 streetlights and 21 high mast floodlights were installed.

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 RREC.

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	Variance	Supplementary Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		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	2,237,622	107,750,823	113,138,364	118,795,282

Total Expenditure of P.1	105,000,136	105,513,201	2,237,622	107,750,823	113,138,364	118,795,282
Programme 2: Road transport						
SP2. 1 Road transport	495,409,946	338,975,000	132,237,676	471,212,676	494,773,310	519,511,975
Total Expenditure of P.2	495,409,946	338,975,000	132,237,676	471,212,676	494,773,310	519,511,975
P3: Infrastructure development						
SP3. 1 Infrastructure development	2,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Total Expenditure of P.3	2,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Programme 4: Energy Infrastructure & development						
SP4. 1 Energy Infrastructure & development	102,732,949	66,360,000	6,120,102	72,480,102	76,104,107	79,909,312
Total Expenditure of P.4	102,732,949	66,360,000	6,120,102	72,480,102	76,104,107	79,909,312
Total Expenditure of Vote	706,088,030	512,998,201	140,595,400	653,593,601	686,273,281	720,586,945

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	155,697,513	151,976,144	-	151,976,144	159,574,951	167,553,699
Compensation to Employees	86,855,701	80,831,144	-	80,831,144	84,872,701	89,116,336
Use of goods and services	35,375,000	34,675,000	-	34,675,000	36,408,750	38,229,188
Current Transfers Govt. Agencies						
Other Recurrent	33,466,812	36,470,000	-	36,470,000	38,293,500	40,208,175
Capital Expenditure	550,390,517	361,022,057	140,595,400	501,617,457	526,698,330	553,033,246
Acquisition of Non-Financial Assets						
Other Development	550,390,517	361,022,057	140,595,400	501,617,457	526,698,330	553,033,246
Total Expenditure of Vote	706,088,030	512,998,201	140,595,400	653,593,601	686,273,281	720,586,945

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	103,012,513	97,726,144	250,000	97,976,144	102,874,951	108,018,699
Compensation to Employees	86,855,701	80,831,144	-	80,831,144	84,872,701	89,116,336
Use of goods and services	10,290,000	9,675,000	250,000	9,925,000	10,421,250	10,942,313
Other Recurrent	5,866,812	7,220,000	-	7,220,000	7,581,000	7,960,050
Capital Expenditure	1,987,623	7,787,057	1,987,622	9,774,679	10,263,413	10,776,584
Acquisition of Non-Financial Assets						
Other Development	1,987,623	7,787,057	1,987,622	9,774,679	10,263,413	10,776,584
Total Expenditure	105,000,136	105,513,201	2,237,622	107,750,823	113,138,364	118,795,282
Sub-Programme 1.1: General administration & planning						
Current Expenditure	103,012,513	97,726,144	250,000	97,976,144	102,874,951	108,018,699
Compensation to Employees	86,855,701	80,831,144	-	80,831,144	84,872,701	89,116,336
Use of goods and services	10,290,000	9,675,000	250,000	9,925,000	10,421,250	10,942,313
Other Recurrent	5,866,812	7,220,000	-	7,220,000	7,581,000	7,960,050
Capital Expenditure	1,987,623	7,787,057	1,987,622	9,774,679	10,263,413	10,776,584
Acquisition of Non-Financial Assets					-	
Other Development	1,987,623	7,787,057	1,987,622	9,774,679	10,263,413	10,776,584
Total Expenditure	105,000,136	105,513,201	2,237,622	107,750,823	113,138,364	118,795,282
Programme 2: Road transport						
Current Expenditure	27,945,000	28,800,000	- 250,000	28,550,000	29,977,500	31,476,375
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	2,395,000	2,150,000	- 250,000	1,900,000	1,995,000	2,094,750
Other Recurrent	25,550,000	26,650,000	-	26,650,000	27,982,500	29,381,625
Capital Expenditure	467,464,946	310,175,000	132,487,676	442,662,676	464,795,810	488,035,600
Acquisition of Non-Financial Assets						
Other Development	467,464,946	310,175,000	132,487,676	442,662,676	464,795,810	488,035,600
Total Expenditure	495,409,946	338,975,000	132,237,676	471,212,676	494,773,310	519,511,975
Sub-Programme 2.1: Road transport						
Current Expenditure	27,945,000	28,800,000	- 250,000	28,550,000	29,977,500	31,476,375
Compensation to Employees	-		-	-	-	-
Use of goods and services	2,395,000	2,150,000	- 250,000	1,900,000	1,995,000	2,094,750
Other Recurrent	25,550,000	26,650,000	-	26,650,000	27,982,500	29,381,625
Capital Expenditure	467,464,946	310,175,000	132,487,676	442,662,676	464,795,810	488,035,600
Acquisition of Non-Financial Assets					-	
Other Development	467,464,946	310,175,000	132,487,676	442,662,676	464,795,810	488,035,600
Total Expenditure	495,409,946	338,975,000	132,237,676	471,212,676	494,773,310	519,511,975
P3; Infrastructure development						
Current Expenditure	1,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,295,000	1,250,000	-	1,250,000	1,312,500	1,378,125
Other Recurrent	650,000	900,000	-	900,000	945,000	992,250
Capital Expenditure	1,000,000	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	1,000,000	-	-	-	-	-
Total Expenditure	2,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Sub-Programme 3.1: Infrastructure development						
Current Expenditure	1,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,295,000	1,250,000	-	1,250,000	1,312,500	1,378,125
Other Recurrent	650,000	900,000	-	900,000	945,000	992,250
Capital Expenditure	1,000,000	-	-	-	-	-
Acquisition of Non-Financial Assets					-	
Other Development	1,000,000	-	-	-	-	-
Total Expenditure	2,945,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Programme 4:Energy Infrastructure & development						
Current Expenditure	22,795,000	23,300,000	-	23,300,000	24,465,000	25,688,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	21,395,000	21,600,000	-	21,600,000	22,680,000	23,814,000
Other Recurrent	1,400,000	1,700,000	-	1,700,000	1,785,000	1,874,250
Capital Expenditure	79,937,949	43,060,000	6,120,102	49,180,102	51,639,107	54,221,062
Acquisition of Non-Financial Assets						
Other Development	79,937,949	43,060,000	6,120,102	49,180,102	51,639,107	54,221,062
Total Expenditure	102,732,949	66,360,000	6,120,102	72,480,102	76,104,107	79,909,312
Sub-Programme 4.1: Energy Infrastructure & development						
Current Expenditure	22,795,000	23,300,000	-	23,300,000	24,465,000	25,688,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	21,395,000	21,600,000	-	21,600,000	22,680,000	23,814,000
Other Recurrent	1,400,000	1,700,000	-	1,700,000	1,785,000	1,874,250
Capital Expenditure	79,937,949	43,060,000	6,120,102	49,180,102	51,639,107	54,221,062
Acquisition of Non-Financial Assets					-	
Other Development	79,937,949	43,060,000	6,120,102	49,180,102	51,639,107	54,221,062

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Supplementary Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Total Expenditure	102,732,949	66,360,000	6,120,102	72,480,102	76,104,107	79,909,312

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 Servic	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
	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 2025/26- 2028/29

Sub Programme	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2025/26	Target 2026/27	Target	Target
					2027/28	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	
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	346	150	100	100
		Km of roads maintained	1867	500	400	400
		No. of km graveled	48.9	150	200	200
		Cubic meter of roads cabro paved	1100	2000	2000	2000
	Maintenance of residential and non-residential building completed	Percentage maintenance of the building	100%	100%	100%	100%
	construction of drifts	No of Drifts constructed	17	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	14	60	70	70
	Streetlights maintained	No. of streetlights maintained	2000	2060	2130	2130
	Installation of high mast flood lights	No. high mast floodlights installed	21	15	15	15
	Households connected with electricity	No. of HHs and public amenities connected to electricity.	0	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

During FY 2025/26, the Department recorded notable progress in land administration, urban planning, and environmental conservation. Through the *Makueni Ardhi* digital platform, over 10,000 users accessed land services, significantly improving efficiency and accessibility. The Department prepared and approved seven Local Physical and Land Use Development Plans (LP&LUDPs), implemented five approved plans, and acquired two parcels of land for strategic public projects. In environmental conservation, 48,425 trees were planted against a target of 30,000, while six sand conservation structures and two catchment protection interventions were completed. Additionally, 300 individuals and 17 community groups adopted nature-based enterprises, creating 43 green jobs. Environmental compliance was strengthened through 24 Environmental Impact Assessments (EIAs), Strategic Environmental Assessments (SEAs), and Environmental Audits, demonstrating the Department's commitment to sustainable development 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 2023/24 to 2025/26

In FY 2025/26, the department received a budget of KShs. 693,335,295 and spent Kshs. 239,780,163 translating to an absorption rate of 35 percent, a decline from 54 percent recorded in FY 2024/25. Figure 3 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

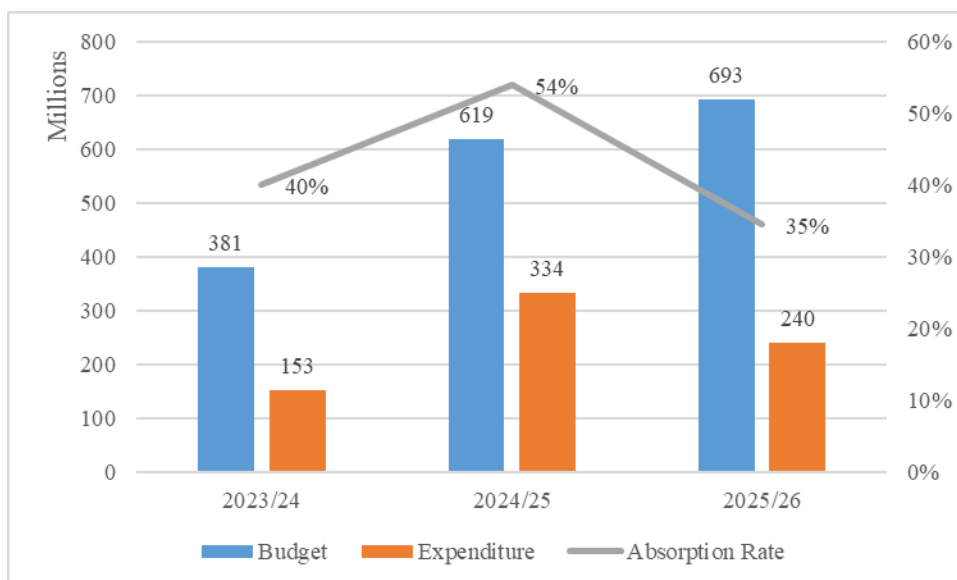


Figure 14: Lands, Urban Planning & Development, Environment And Climate Change Budget Vs Expenditure Performance, FY 2023/24 To 2025/26

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.

13.1 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.
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

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

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		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	-	53,374,451	56,043,174	58,845,332
Total Expenditure of P.1	70,323,833	53,374,451	-	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	3,100,000	23,449,080	24,621,534	25,852,611
Total Expenditure of P.2	16,389,192	20,349,080	3,100,000	23,449,080	24,621,534	25,852,611
Programme 3; Urban planning						
SP3. 1 Urban planning	57,966,443	40,000,000	27,170,329	67,170,329	70,528,845	74,055,288
Total Expenditure of P.3	57,966,443	40,000,000	27,170,329	67,170,329	70,528,845	74,055,288
Programme 4: Mining mapping & development						
SP4. 1 Mining mapping & development	1,049,714	1,049,868	33,579	1,083,447	1,137,619	1,194,500
Total Expenditure of P.4	1,049,714	1,049,868	33,579	1,083,447	1,137,619	1,194,500
P5: Environment Management and Protection						
SP5.1 Environment Management and Protection	547,606,114	409,689,610	266,937,421	676,627,031	710,458,382	745,981,301
Total Expenditure of P.5	547,606,114	409,689,610	266,937,421	676,627,031	710,458,382	745,981,301
Total Expenditure of Vote	693,335,295	524,463,009	297,241,329	821,704,338	862,789,554	905,929,032
Total Expenditure of Vote	693,335,295	524,463,009	297,241,329	821,704,338	862,789,554	905,929,032

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	87,696,924	72,516,717	-	72,516,717	76,142,553	79,949,680
Compensation to Employees	60,863,833	46,726,451	-	46,726,451	49,062,774	51,515,912
Use of goods and services	21,723,091	20,340,255	-	20,340,255	21,357,268	22,425,131
Current Transfers Govt. Agencies						
Other Recurrent	5,110,000	5,450,011	-	5,450,011	5,722,512	6,008,637
Capital Expenditure	605,638,371	451,946,292	297,241,329	749,187,621	786,647,002	825,979,352

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Acquisition of Non-Financial Assets						
Other Development	605,638,371	451,946,292	297,241,329	749,187,621	786,647,002	825,979,352
Total Expenditure of Vote	693,335,295	524,463,009	297,241,329	821,704,338	862,789,554	905,929,032

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	70,323,833	53,374,451	-	53,374,451	56,043,174	58,845,332
Compensation to Employees	60,863,833	46,726,451	-	46,726,451	49,062,774	51,515,912
Use of goods and services	7,510,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Other Recurrent	1,950,000	1,798,000	-	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	-	53,374,451	56,043,174	58,845,332
Sub-Programme 1.1: General administration & planning						
Current Expenditure	70,323,833	53,374,451	-	53,374,451	56,043,174	58,845,332
Compensation to Employees	60,863,833	46,726,451	-	46,726,451	49,062,774	51,515,912
Use of goods and services	7,510,000	4,850,000	-	4,850,000	5,092,500	5,347,125
Other Recurrent	1,950,000	1,798,000	-	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	-	53,374,451	56,043,174	58,845,332
Programme 2: Land Survey & Mapping						
Current Expenditure	1,329,080	3,249,080	-	3,249,080	3,411,534	3,582,111
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,329,080	2,249,080	-	2,249,080	2,361,534	2,479,611
Other Recurrent	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Capital Expenditure	15,060,112	17,100,000	3,100,000	20,200,000	21,210,000	22,270,500
Acquisition of Non-Financial Assets						
Other Development	15,060,112	17,100,000	3,100,000	20,200,000	21,210,000	22,270,500
Total Expenditure	16,389,192	20,349,080	3,100,000	23,449,080	24,621,534	25,852,611
Sub-Programme 2.1: Land Survey & Mapping						
Current Expenditure	1,329,080	3,249,080		3,249,080	3,411,534	3,582,111
Compensation to Employees		-	-	-	-	-
Use of goods and services	1,329,080	2,249,080	-	2,249,080	2,361,534	2,479,611
Other Recurrent	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Capital Expenditure	15,060,112	17,100,000		20,200,000	21,210,000	22,270,500
Acquisition of Non-Financial Assets						
Other Development	15,060,112	17,100,000	3,100,000	20,200,000	21,210,000	22,270,500
Total Expenditure	16,389,192	20,349,080	3,100,000	23,449,080	24,621,534	25,852,611
P3: Urban planning						
Current Expenditure	4,764,011	4,000,000	-	4,000,000	4,200,000	4,410,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	4,764,011	4,000,000	-	4,000,000	4,200,000	4,410,000
Other Recurrent	-	-	-	-	-	-

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Capital Expenditure	53,202,432	36,000,000	27,170,329	63,170,329	66,328,845	69,645,288
Acquisition of Non-Financial Assets						
Other Development	53,202,432	36,000,000	27,170,329	63,170,329	66,328,845	69,645,288
Total Expenditure	57,966,443	40,000,000	27,170,329	67,170,329	70,528,845	74,055,288
Sub-Programme 3.1: Urban planning						
Current Expenditure	4,764,011	4,000,000	-	4,000,000	4,200,000	4,410,000
Compensation to Employees		-	-	-	-	-
Use of goods and services	4,764,011	4,000,000	-	4,000,000	4,200,000	4,410,000
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	53,202,432	36,000,000	27,170,329	63,170,329	66,328,845	69,645,288
Acquisition of Non-Financial Assets						
Other Development	53,202,432	36,000,000	27,170,329	63,170,329	66,328,845	69,645,288
Total Expenditure	57,966,443	40,000,000	27,170,329	67,170,329	70,528,845	74,055,288
Programme 4: Mining mapping & development						
Current Expenditure	850,000	950,011	-	950,011	997,512	1,047,387
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	650,000	450,000	-	450,000	472,500	496,125
Other Recurrent	200,000	500,011	-	500,011	525,012	551,262
Capital Expenditure	199,714	99,857	33,579	133,436	140,108	147,113
Acquisition of Non-Financial Assets						
Other Development	199,714	99,857	33,579	133,436	140,108	147,113
Total Expenditure	1,049,714	1,049,868	33,579	1,083,447	1,137,619	1,194,500
Sub-Programme 4.1: Mining mapping & development						
Current Expenditure	850,000	950,011		950,011	997,512	1,047,387
Compensation to Employees		-	-	-	-	-
Use of goods and services	650,000	450,000	-	450,000	472,500	496,125
Other Recurrent	200,000	500,011	-	500,011	525,012	551,262
Capital Expenditure	199,714	99,857	33,579	133,436	140,108	147,113
Acquisition of Non-Financial Assets						
Other Development	199,714	99,857	33,579	133,436	140,108	147,113
Total Expenditure	1,049,714	1,049,868	33,579	1,083,447	1,137,619	1,194,500
Programme 5: Environment Management and Protection						
Current Expenditure	10,430,000	10,943,175	-	10,943,175	11,490,334	12,064,850
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	7,470,000	8,791,175	-	8,791,175	9,230,734	9,692,270
Other Recurrent	2,960,000	2,152,000	-	2,152,000	2,259,600	2,372,580
Capital Expenditure	537,176,114	398,746,435	266,937,421	665,683,856	698,968,048	733,916,451
Acquisition of Non-Financial Assets						
Other Development	537,176,114	398,746,435	266,937,421	665,683,856	698,968,048	733,916,451
Total Expenditure	547,606,114	409,689,610	266,937,421	676,627,031	710,458,382	745,981,301
Sub-Programme 5.1: Environment Management and Protection						
Current Expenditure	10,430,000	10,943,175	-	10,943,175	11,490,334	12,064,850
Compensation to Employees		-	-	-	-	-
Use of goods and services	7,470,000	8,791,175	-	8,791,175	9,230,734	9,692,270
Other Recurrent	2,960,000	2,152,000	-	2,152,000	2,259,600	2,372,580
Capital Expenditure	537,176,114	398,746,435	266,937,421	665,683,856	698,968,048	733,916,451
Acquisition of Non-Financial Assets						
Other Development	537,176,114	398,746,435	266,937,421	665,683,856	698,968,048	733,916,451
Total Expenditure	547,606,114	409,689,610	266,937,421	676,627,031	710,458,382	745,981,301

13.5 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 Change	Senior Environment Officer	L	6	11,198,774	8,154,258	8,561,970	8,990,069
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

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

Sub programme	Key Output	Key Performance Indicator	Baseline 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	2,278	5,000	5,000	5,000
	Title Deeds issued	No. of Title Deeds issued	25,653	3,500	5,000	6,000
	Allotment letters issued	No. of allotment letters issued	328	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)	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	0%	12%	20%	25%
	Revenue generated from land based services	Proportion of revenue generated from land based services & processes against the set target	22%	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						
Urban planning	Local Physical (LP) & Land Use Development Plan (LUDP) Prepared and approved	No. of LP&LUDP Prepared and approved	9	4	5	5
	LP & LUDP implemented	No. of LP & LUDP implemented	6	2	1	1
	Building developments processed and approved	No. of building developments processed and approved	487	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	11,575	200	200	200
	Tree seedlings grown	No. of tree seedlings grown	36,400	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	16	12	12	12
	Community forest associations/organizations trained	No. of community forest associations/organizations trained	12	4	4	4
	SEA, EIAs and Environmental Audits done	No. of SEA, EIAs and Environmental Audits done	13	18	18	18
	Environmental inspections carried out	No. of environmental inspections carried out	-	84	96	100

Sub programme	Key Output	Key Performance Indicator	Baseline 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	Climate resilient investments implemented	No. of climate resilient projects implemented	17	5	5	5
	Sensitization forums on climate smart technologies held	No of sensitization forums on climate smart technologies held	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

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 2023/24 to 2025/26

The total Makueni Sand Conservation and Utilization Authority expenditure for FY 2025/26 was Kshs 90,437,012 against a budget of Kshs. 91,180,634 which translates to an absorption rate of 99 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

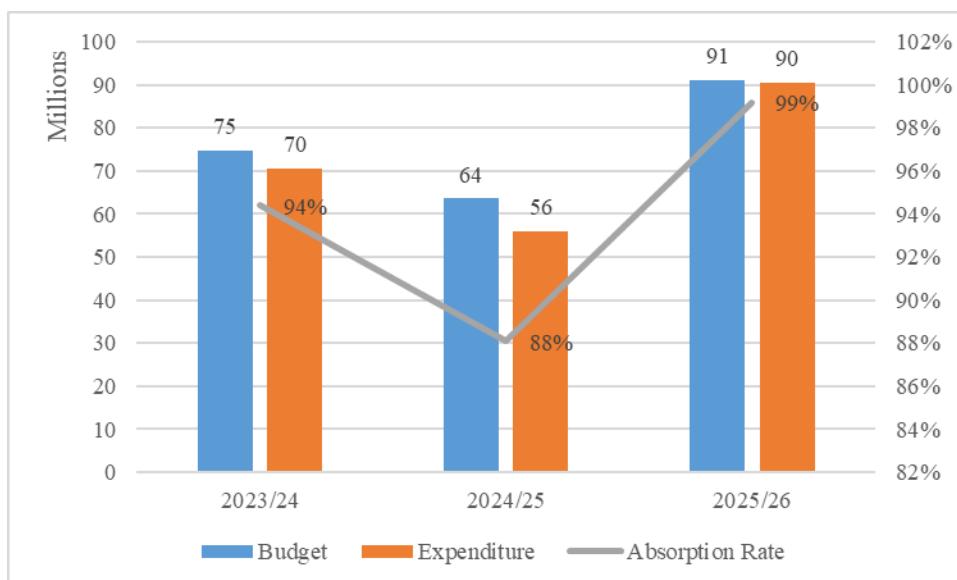


Figure 15: Makueni County Sand Conservation And Utilization Authority Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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 reseeding, 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	Variance	Revised	Budget Estimates
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	Budget(2) Estimates	Estimates		Budget(1) Estimates		
	FY 2025/26	FY 2026/27		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	5,493,526	91,978,226	96,577,137	101,405,994
Total Expenditure of P.1	91,180,634	86,484,700	5,493,526	91,978,226	96,577,137	101,405,994
Total Expenditure of Vote	91,180,634	86,484,700	5,493,526	91,978,226	96,577,137	101,405,994

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Budget Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	77,335,074	77,084,700	-	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	-	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	-	29,638,000	31,119,900	32,675,895
Current Transfers Govt. Agencies						
Other Recurrent	16,455,844	13,815,964	-	13,815,964	14,506,762	15,232,100
Capital Expenditure	13,845,560	9,400,000	5,493,526	14,893,526	15,638,202	16,420,112
Acquisition of Non-Financial Assets						
Other Development	13,845,560	9,400,000	5,493,526	14,893,526	15,638,202	16,420,112
Total Expenditure of Vote	91,180,634	86,484,700	5,493,526	91,978,226	96,577,137	101,405,994

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	Variance	Revised Budget(1) Estimates	Budget Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.						
Current Expenditure	77,335,074	77,084,700	-	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	-	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	-	29,638,000	31,119,900	32,675,895
Other Recurrent	16,455,844	13,815,964	-	13,815,964	14,506,762	15,232,100
Capital Expenditure	13,845,560	9,400,000	5,493,526	14,893,526	15,638,202	16,420,112
Acquisition of Non-Financial Assets						
Other Development	13,845,560	9,400,000	5,493,526	14,893,526	15,638,202	16,420,112
Total Expenditure	91,180,634	86,484,700	5,493,526	91,978,226	96,577,137	101,405,994
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	77,335,074	77,084,700	-	77,084,700	80,938,935	84,985,882
Compensation to Employees	30,426,074	33,630,736	-	33,630,736	35,312,273	37,077,886
Use of goods and services	30,453,156	29,638,000	-	29,638,000	31,119,900	32,675,895
Other Recurrent	16,455,844	13,815,964	-	13,815,964	14,506,762	15,232,100
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	13,845,560	9,400,000	5,493,526	14,893,526	15,638,202	16,420,112
Total Expenditure	91,180,634	86,484,700	5,493,526	91,978,226	96,577,137	101,405,994

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

No	Delivery Unit	Staff Details		Expenditure Estimates				
		Position Title	Job Group	In position	2025/26	2026/27	2027/28	2028/29
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 Output	Key Performance Indicator	Baseline 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	2	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	74	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 FY 2025/26, Wote Municipality recorded notable progress in improving urban infrastructure and public service delivery. 14 km of roads were graded and murramed, exceeding improving accessibility within Wote, Kathonzweni, Kalamba, and Kilala urban centres. To enhance public safety and security, eight solar-powered high-mast floodlights were installed in major markets. Solid waste management was strengthened through the acquisition of six skip bins and 61 litter bins across the municipality. Access to sanitation services improved following the completion of two public toilets at Muusini and Kyamuthei. In addition, two bodaboda sheds were constructed, providing organized and safer operating spaces for transport operators. 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 2025/26 was Kshs 102,030,019 against a budget of Kshs. 142,479,124 which translates to an absorption rate of 72 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

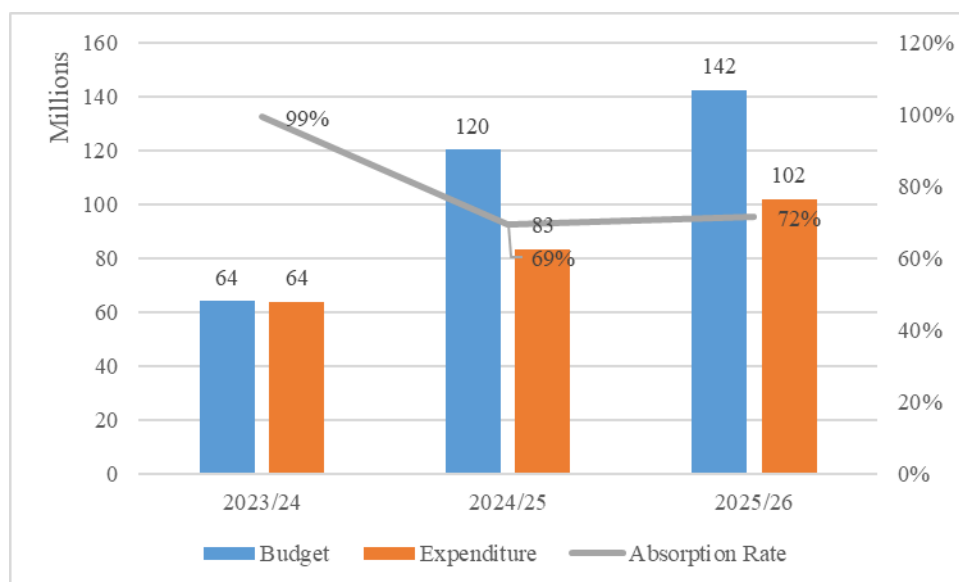


Figure 16: Wote Municipality Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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.

15.1 Programmes and their Objectives

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

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

Programme/ Sub Programme	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Variance	FY 2026/27 Revised Budget(1) 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	45,051,432	193,033,444	202,685,116	212,819,372
Total Expenditure of P.1	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372
Total Expenditure of Vote	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372

15.3 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	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27			FY 2027/28	FY 2028/29
Current Expenditure	71,873,777	80,732,961	6,400,000	87,132,961	91,489,609	96,064,090
Compensation to Employees	3,790,553	23,319,218	-	23,319,218	24,485,179	25,709,438
Use of goods and services	32,550,000	27,213,743	-	27,213,743	28,574,430	30,003,152
Current Transfers Govt. Agencies						
Other Recurrent	35,533,223	30,200,000	6,400,000	36,600,000	38,430,000	40,351,500
Capital Expenditure	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Variance	FY 2026/27 Revised Budget(1) 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	38,651,432	105,900,483	111,195,507	116,755,283
Total Expenditure of Vote	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372

15.4 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	Variance	FY 2026/27 Revised Budget(1) 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	6,400,000	87,132,961	91,489,609	96,064,090
Compensation to Employees	3,790,553	23,319,218	-	23,319,218	24,485,179	25,709,438
Use of goods and services	32,550,000	27,213,743	-	27,213,743	28,574,430	30,003,152
Other Recurrent	35,533,223	30,200,000	6,400,000	36,600,000	38,430,000	40,351,500
Capital Expenditure	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283
Acquisition of Non-Financial Assets						
Other Development	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283
Total Expenditure	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	71,873,777	80,732,961	6,400,000	87,132,961	91,489,609	96,064,090
Compensation to Employees	3,790,553	23,319,218	-	23,319,218	24,485,179	25,709,438
Use of goods and services	32,550,000	27,213,743	-	27,213,743	28,574,430	30,003,152
Other Recurrent	35,533,223	30,200,000	6,400,000	36,600,000	38,430,000	40,351,500
Capital Expenditure			-			
Acquisition of Non-Financial Assets			-			
Other Development	70,605,348	67,249,051	38,651,432	105,900,483	111,195,507	116,755,283
Total Expenditure	142,479,124	147,982,012	45,051,432	193,033,444	202,685,116	212,819,372

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

		Position Title	Job Gro up	In posi tion	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

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

Sub Programme Name	Key out put	Key Performance Indicator	Baseline 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
	Skip bins purchased and supplied to markets	No. of skip bins purchased and supplied	21	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	10	3	2	2
	Solar high mast floodlights installed	No. of solar high mast floodlights installed	52	10	10	10
	Solar powered streetlights and floodlights rehabilitated and maintained	No. of solar floodlights rehabilitated and maintained	570	35	35	35
	Grid powered streetlights and floodlights rehabilitated and maintained	No. of grid and solar powered streetlights rehabilitated and maintained	29	680	680	680
	Physical plans implemented	No. of physical plans implemented	-	1	-	-
	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;

In 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 2023/24 to 2025/26

The municipality expenditure for FY 2024/25 was Kshs 114,731,574 against a budget of Kshs. 115,532,398 which translates to an absorption rate of 99 percent. Figure below provides details of the budget allocation, expenditures, and absorption rates for the last two years.

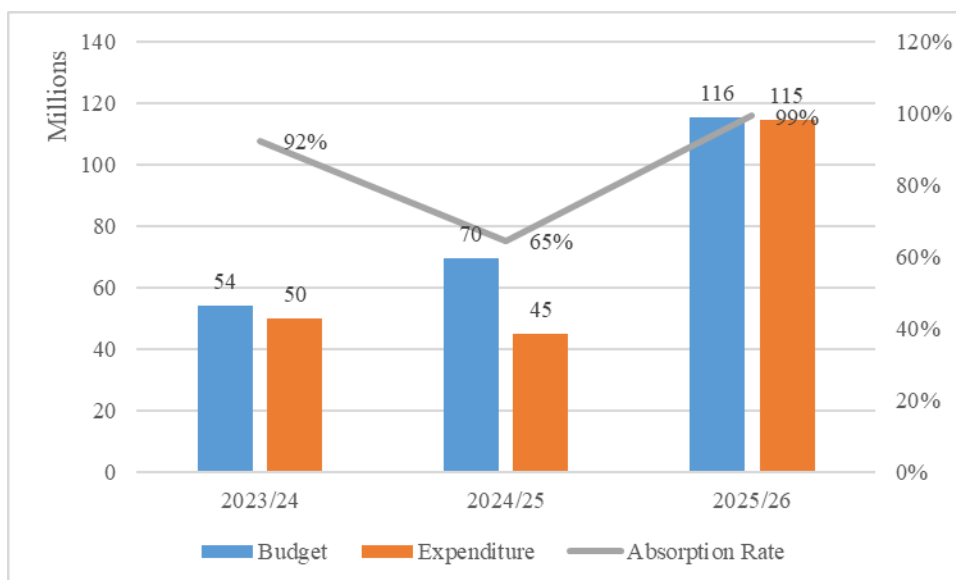


Figure 17:Emali-Sultan Hamud Municipality Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

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	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		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	61,106,779	163,039,298	107,029,145	112,380,602
Total Expenditure of P.1	115,532,398	101,932,519	61,106,779	163,039,298	107,029,145	112,380,602

Programme/ Sub Programme	FY 2025/26 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Total Expenditure of Vote	115,532,398	101,932,519	61,106,779	163,039,298	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	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	42,538,960	51,970,070	-	51,970,070	54,568,574	57,297,002
Compensation to Employees	12,610,000	23,556,236	-	23,556,236	24,734,048	25,970,750
Use of goods and services	14,778,960	13,413,834	-	13,413,834	14,084,526	14,788,752
Current Transfers Govt. Agencies						
Other Recurrent	15,150,000	15,000,000	-	15,000,000	15,750,000	16,537,500
Capital Expenditure	72,993,438	49,962,449	61,106,779	111,069,228	52,460,571	55,083,600
Acquisition of Non-Financial Assets						
Other Development	72,993,438	49,962,449	61,106,779	111,069,228	52,460,571	55,083,600
Total Expenditure of Vote	115,532,398	101,932,519	61,106,779	163,039,298	107,029,145	112,380,602

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	Variance	FY 2026/27 Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General Administration & support services.						
Current Expenditure	42,538,960	51,970,070	-	51,970,070	54,568,574	57,297,002
Compensation to Employees	12,610,000	23,556,236	-	23,556,236	24,734,048	25,970,750
Use of goods and services	14,778,960	13,413,834	-	13,413,834	14,084,526	14,788,752
Other Recurrent	15,150,000	15,000,000	-	15,000,000	15,750,000	16,537,500
Capital Expenditure	72,993,438	49,962,449	61,106,779	111,069,228	52,460,571	55,083,600
Acquisition of Non-Financial Assets						
Other Development	72,993,438	49,962,449	61,106,779	111,069,228	52,460,571	55,083,600
Total Expenditure	115,532,398	101,932,519	61,106,779	163,039,298	107,029,145	112,380,602
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	42,538,960	51,970,070	-	51,970,070	54,568,574	57,297,002
Compensation to Employees	12,610,000	23,556,236	-	23,556,236	24,734,048	25,970,750.19
Use of goods and services	14,778,960	13,413,834	-	13,413,834	14,084,526	14,788,751.99
Other Recurrent	15,150,000	15,000,000	-	15,000,000	15,750,000	16,537,500.00
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	72,993,438	49,962,449	61,106,779	111,069,228	52,460,571	55,083,600.02
Total Expenditure	115,532,398	101,932,519	61,106,779	163,039,298	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
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 2025/26 – 2028/29

Programme Name	Key Output	Key Performance Indicator	Baseline 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	1	2	3
	Streetlights repaired	No. of streetlights repaired	16	7	7	7
	Bodaboda sheds constructed	No. of bodaboda sheds constructed	3	3	3	3
	Public toilets constructed	No. of public toilets constructed	5	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

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

Mission

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

17.2 Performance Overview and Background for Programme(s) Funding

In FY 2025/26, the department recorded a mixed performance across its programmes, with notable achievements in disaster response, public participation, and community development. Under the Disaster Risk Mitigation and Preparedness Programme, the department responded to 74 disaster incidents against a target of 30, reflecting enhanced emergency preparedness and response capacity amid increased disasters driven by prolonged drought and human-induced activities. Similarly, the Participatory Development and Civic Education Programme performed strongly, surpassing targets for public participation forums and themed civic education while achieving the target for functional development committees, demonstrating strengthened community engagement and grassroots development.

Under the County Leadership, Governance and Coordination Programme, the department achieved its targets for project implementation progress reports and sub-county coordination meetings which exceeded the target for public barazas/forums. However, liquor licensing and inspections revenue collection was below target.

Expenditure Trends, FY 2023/24 to 2025/26

In FY 2025/26 the sector allocation increased from KShs 347,497,456 to KShs 800,264,501 with an expenditure of Kshs 446,777,279 representing an absorption rate of 56 percent. This was a decline from 84 percent reported in FY 2024/25.

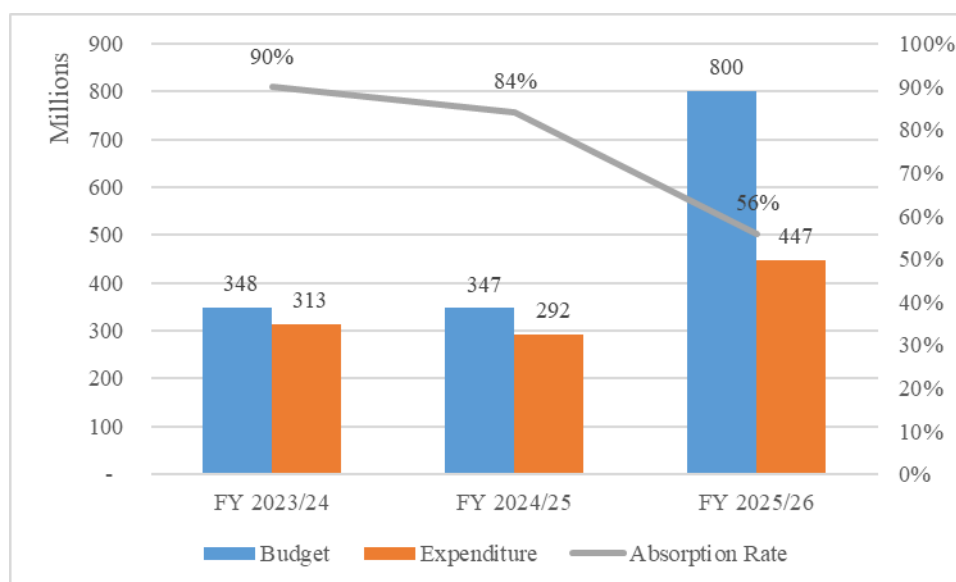


Figure 18: Devolution Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

FY 2025/26 Non-Financial Performance

In FY 2025/26, the department recorded a mixed performance across its programmes, with notable achievements in disaster response, public participation, and community development. Under the Disaster Risk Mitigation and Preparedness Programme, the department responded to 74 disaster incidents against a target of 30, reflecting enhanced emergency preparedness and response capacity amid increased disasters driven by prolonged drought and human-induced activities. Similarly, the Participatory Development and Civic Education Programme performed strongly, surpassing targets for public participation forums and themed civic education while achieving the target for functional development committees, demonstrating strengthened community engagement and grassroots development.

Under the County Leadership, Governance and Coordination Programme, the department achieved its targets for project implementation progress reports and sub-county coordination meetings which exceeded the target for public barazas/forums. However, liquor licensing and inspections revenue collection was below target.

Planned priority objectives and outputs for the 2026/27 Budget

The sector aims to achieve the following objectives: improve service delivery performance; empower citizens to actively participate in meaningful development activities; increase county government effectiveness through knowledge retention and continuous improvement; strengthen the utilization of data for planning, monitoring, and implementation of development policies, strategies, programmes, and projects; ensure efficient and effective disaster preparedness, mitigation, response, management, and mainstreaming; and promote research, knowledge management, and capacity building.

17.3 Programme Objectives/ Overall Outcome

Programme Name	Objective
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Programme Name	Objective
P1: General Administration & support services.	To ensure efficient and effective devolution support services
P2: Participatory Development & Civic Education	To empower the citizenry in achieving meaningful participation in development activities.
P3: Cordination of Service Delivery and enforcement	To enhance performance, service delivery and efficiency
P4: Disaster Risk Mitigation and Preparedness	To ensure efficient and effective Disaster Preparedness, Mitigation, Response and Management and Mainstreaming
P5: Liquor Drinks Control and Licensing	To reduce the negative health and social impacts of alcohol use, promote responsible drinking while developing the county economy

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

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
SP1. 1 General administration & planning	682,969,013	626,158,651	276,653,112	902,811,763	947,952,352	995,349,969
Total Expenditure of P.1	682,969,013	626,158,651	276,653,112	902,811,763	947,952,352	995,349,969
Programme 2 :Public Participation & Civic Education						
SP2. 1 :Public Participation & Civic Education	53,616,000	52,750,000	16,127,720	68,877,720	72,321,606	75,937,686
Total Expenditure of P.2	53,616,000	52,750,000	16,127,720	68,877,720	72,321,606	75,937,686
Programme 3; Research,Documentation & Knowledge Management						
SP3. 1 Research,Documentation & Knowledge Management	200,000	350,000	-	350,000	367,500	385,875
Total Expenditure of P.3	200,000	350,000	-	350,000	367,500	385,875
Programme 4: Cordination of Service Delivery and Enforcement						
SP4. 1 Cordination of Service Delivery and Enforcement	38,673,999	37,876,000	-	37,876,000	39,769,800	41,758,290
Total Expenditure of P.4	38,673,999	37,876,000	-	37,876,000	39,769,800	41,758,290
Programme 5: Disaster Risk Mitigation and Preparedness						
SP 5.1 Disaster Risk Mitigation and Preparedness	19,105,489	13,188,621	-	13,188,621	13,848,052	14,540,455
Total Expenditure of P.5	19,105,489	13,188,621	-	13,188,621	13,848,052	14,540,455
Programme 6: Alcoholics Drinks Control and Licencing						
SP6. 1 Alcoholics Drinks Control and Licencing	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
Total Expenditure of P.5	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
Total Expenditure of Vote	800,264,501	740,023,272	292,780,832	1,032,804,104	1,084,444,310	1,138,666,525

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

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	357,720,237	333,568,522	33,927,720	367,496,242	385,871,054	405,164,607
Compensation to Employees	226,909,613	224,017,701	2,800,000	226,817,701	238,158,586	250,066,515
Use of goods and services	123,660,624	102,400,821	31,127,720	133,528,541	140,204,968	147,215,216
Current Transfers Govt. Agencies						
Other Recurrent	7,150,000	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	442,544,264	406,454,750	258,853,112	665,307,862	698,573,256	733,501,918
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	442,544,264	406,454,750	258,853,112	665,307,862	698,573,256	733,501,918
Total Expenditure of Vote	800,264,501	740,023,272	292,780,832	1,032,804,104	1,084,444,310	1,138,666,525

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

Expenditure Classification	Budget Estimates supplementary 2	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General Administration & Planning						
Current Expenditure	247,559,513	237,203,901	17,800,000	255,003,901	267,754,096	281,141,801
Compensation to Employees	226,909,613	224,017,701	2,800,000	226,817,701	238,158,586	250,066,515
Use of goods and services	13,499,900	11,036,200	15,000,000	26,036,200	27,338,010	28,704,911
Other Recurrent	7,150,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Capital Expenditure	435,409,500	388,954,750	258,853,112	647,807,862	680,198,256	714,208,168
Acquisition of Non-Financial Assets						
Other Development	435,409,500	388,954,750	258,853,112	647,807,862	680,198,256	714,208,168
Total Expenditure	682,969,013	626,158,651	276,653,112	902,811,763	947,952,352	995,349,969
Sub-Programme 1.1: General administration & planning						
Current Expenditure	247,559,513	237,203,901	17,800,000	255,003,901	267,754,096	281,141,801
Compensation to Employees	226,909,613	224,017,701	2,800,000	226,817,701	238,158,586	250,066,515
Use of goods and services	13,499,900	11,036,200	15,000,000	26,036,200	27,338,010	28,704,911
Other Recurrent	7,150,000	2,150,000	-	2,150,000	2,257,500	2,370,375
Capital Expenditure	435,409,500	388,954,750	258,853,112	647,807,862	680,198,256	714,208,168
Acquisition of Non-Financial Assets			-			
Other Development	435,409,500	388,954,750	258,853,112	647,807,862	680,198,256	714,208,168
Total Expenditure	682,969,013	626,158,651	276,653,112	902,811,763	947,952,352	995,349,969
Programme 2: Participatory Development & civic education						
Current Expenditure	52,316,000	38,250,000	16,127,720	54,377,720	57,096,606	59,951,436
Compensation to Employees						
Use of goods and services	52,316,000	37,000,000	16,127,720	53,127,720	55,784,106	58,573,311
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500	1,378,125
Capital Expenditure	1,300,000	14,500,000	-	14,500,000	15,225,000	15,986,250
Acquisition of Non-Financial Assets						
Other Development	1,300,000	14,500,000	-	14,500,000	15,225,000	15,986,250
Total Expenditure	53,616,000	52,750,000	16,127,720	68,877,720	72,321,606	75,937,686
Sub-Programme 2.1: Participatory Development & civic education						
Current Expenditure	52,316,000	38,250,000	16,127,720	54,377,720	57,096,606	59,951,436
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	52,316,000	37,000,000	16,127,720	53,127,720	55,784,106	58,573,311
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500	1,378,125
Capital Expenditure	1,300,000	14,500,000	-	14,500,000	15,225,000	15,986,250
Acquisition of Non-Financial Assets		-	-		-	-
Other Development	1,300,000	14,500,000	-	14,500,000	15,225,000	15,986,250
Total Expenditure	53,616,000	52,750,000	16,127,720	68,877,720	72,321,606	75,937,686
Programme 3: Research, Documentation and Knowledge Management						
Current Expenditure	200,000	350,000	-	350,000	367,500	385,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	200,000	350,000	-	350,000	367,500	385,875
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	200,000	350,000	-	350,000	367,500	385,875
Sub-Programme 3.1: Research, Documentation and Knowledge Management						
Current Expenditure	200,000	350,000	-	350,000	367,500	385,875
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Budget Estimates supplementary 2	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	200,000	350,000		350,000	367,500	385,875
Other Recurrent	-	-		-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets		-			-	
Other Development	-	-		-	-	-
Total Expenditure	200,000	350,000	-	350,000	367,500	385,875
Programme 4: Cordination of Service Delivery and Enforcement						
Current Expenditure	33,673,999	34,876,000	-	34,876,000	36,619,800	38,450,790
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	33,673,999	33,626,000	-	33,626,000	35,307,300	37,072,665
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500	1,378,125
Capital Expenditure	5,000,000	3,000,000	-	3,000,000	3,150,000	3,307,500
Acquisition of Non-Financial Assets						
Other Development	5,000,000	3,000,000	-	3,000,000	3,150,000	3,307,500
Total Expenditure	38,673,999	37,876,000	-	37,876,000	39,769,800	41,758,290
Sub-Programme 4.1: Cordination of Service Delivery and Enforcement						
Current Expenditure	33,673,999	34,876,000	-	34,876,000	36,619,800	38,450,790
Compensation to Employees	-	-		-	-	-
Use of goods and services	33,673,999	33,626,000		33,626,000	35,307,300	37,072,665
Other Recurrent	-	1,250,000		1,250,000	1,312,500	1,378,125
Capital Expenditure	5,000,000	3,000,000	-	3,000,000	3,150,000	3,307,500
Acquisition of Non-Financial Assets		-			-	
Other Development	5,000,000	3,000,000		3,000,000	3,150,000	3,307,500
Total Expenditure	38,673,999	37,876,000	-	37,876,000	39,769,800	41,758,290
Programme 5: Disaster Risk Preparedness and Mitigation						
Current Expenditure	18,270,725	13,188,621	-	13,188,621	13,848,052	14,540,455
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	18,270,725	11,938,621	-	11,938,621	12,535,552	13,162,330
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500	1,378,125
Capital Expenditure	834,764	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	834,764	-	-	-	-	-
Total Expenditure	19,105,489	13,188,621	-	13,188,621	13,848,052	14,540,455
Sub-Programme 5.1: Disaster Risk Preparedness and Mitigation						
Current Expenditure	18,270,725	13,188,621	-	13,188,621	13,848,052	14,540,455
Compensation to Employees	-	-		-	-	-
Use of goods and services	18,270,725	11,938,621		11,938,621	12,535,552	13,162,330
Other Recurrent	-	1,250,000		1,250,000	1,312,500	1,378,125
Capital Expenditure	834,764	-	-	-	-	-
Acquisition of Non-Financial Assets		-			-	
Other Development	834,764	-		-	-	-
Total Expenditure	19,105,489	13,188,621	-	13,188,621	13,848,052	14,540,455
Programme 6: Alcoholic Drinks Control and Licencing						
Current Expenditure	11,400,000	19,400,000	-	19,400,000	20,370,000	21,388,500
Compensation to Employees	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
Use of goods and services	5,700,000	8,450,000	-	8,450,000	8,872,500	9,316,125
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500	1,378,125
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-

Expenditure Classification	Budget Estimates supplementary 2	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Total Expenditure	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
Sub-Programme 6.1: Alcohol Drinks Control and Licencing						
Current Expenditure	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	5,700,000	8,450,000	-	8,450,000	8,872,500.00	9,316,125.00
Other Recurrent	-	1,250,000	-	1,250,000	1,312,500.00	1,378,125.00
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	5,700,000	9,700,000	-	9,700,000	10,185,000	10,694,250

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

No	Delivery Unit	Position/ Title	Job Group	In Position	Fy 2025/26 Projected Estimates	Fy 2026/27 Projected- Estimates	Fy 2027/28 Projected- Estimates	Fy 2028/29 Projected- Estimates
1	Devolution	Member - County Executive Committee	8	1	6,750,128	7,087,634	7,442,016	7,814,116
2	Devolution	County Chief Officer	S	1	5,080,659	5,334,692	5,601,427	5,881,498
3	Devolution	Director of Administration	R	5	13,805,264	17,295,527	18,160,303	19,068,319
4	Devolution	Deputy Director of Administration	Q	8	23,276,420	24,440,241	25,662,253	26,945,366
5	Devolution	Assistant Director Administration	P	7	19,240,404	20,202,424	21,212,545	22,273,172
6	Devolution	*Principal Public Communications Officer	N	1	2,125,774	2,232,062	2,343,665	2,460,848
7	Devolution	Principal Administrative Officer	N	30	56,462,465	59,285,588	62,249,867	65,362,361
8	Devolution	Chief Research Officer	M	1	1,701,438	1,786,510	1,875,836	1,969,627
9	Devolution	Fire officer [1]	L	1	1,312,725	1,378,361	1,447,279	1,519,643
10	Devolution	*Public Communications Officer[1]	K	1	1,082,300	1,136,415	1,193,236	1,252,898
11	Devolution	Economist [2]	K	1	645,750	678,038	711,940	747,537
12	Devolution	Engineer [2], Mechanical	K	1	494,424	519,145	545,102	572,357
13	Devolution	Social Development Officer[1]	K	1	645,750	678,038	711,940	747,537
14	Devolution	Statistical Officer[1]	K	1	1,082,300	1,136,415	1,193,236	1,252,898
15	Devolution	*Public Communications Officer[2]	J	1	641,550	673,628	707,309	742,675
16	Devolution	Social Development Officer[2]	J	1	641,550	673,628	707,309	742,675
17	Devolution	Social Welfare Officer[2]	J	6	5,072,727	5,326,364	5,592,682	5,872,316
18	Devolution	Supply Chain Management Assistant [2]	J	1	845,455	887,727	932,113	978,719
19	Devolution	Administrative Assistant	H	2	1,395,615	1,465,396	1,538,666	1,615,599
20	Devolution	Office Administrative Assistant [2]	H	58	41,120,021	43,176,022	45,334,823	47,601,564
21	Devolution	Social Welfare Officer[3]	H	18	11,522,621	12,098,752	12,703,690	13,338,874
22	Devolution	Fireman (1)	G	8	5,428,119	5,699,525	5,984,501	6,283,726
23	Devolution	Senior Driver	G	1	633,347	665,015	698,266	733,179
24	Devolution	Clerical Officer[2]	F	1	490,224	514,735	540,472	567,495
25	Devolution	Driver[1]	F	1	483,646	507,828	533,219	559,880
26	Devolution	Inspector[3]	F	1	938,191	985,101	1,034,356	1,086,074
27	Devolution	Security Warden[1]	F	30	14,509,366	15,234,835	15,996,577	16,796,406
28	Devolution	Senior Sergeant	F	1	975,286	1,024,051	1,075,254	1,129,016
29	Devolution	Cook[3]	E	1	433,534	455,211	477,972	501,870
30	Devolution	Driver [2]	E	1	433,534	455,211	477,972	501,870
31	Devolution	Sergeant	E	2	1,615,086	1,695,840	1,780,632	1,869,664
32	Devolution	Clerical Officer[3]	D	1	799,960	839,957	881,955	926,053
33	Devolution	Driver [3]	D	3	1,016,694	1,067,529	1,120,905	1,176,951

No	Delivery Unit	Position/ Title	Job Group	In Position	Fy 2025/26 Projected Estimates	Fy 2026/27 Projected- Estimates	Fy 2027/28 Projected- Estimates	Fy 2028/29 Projected- Estimates
34	Devolution	Security Warden[3]	D	8	2,711,184	2,846,743	2,989,080	3,138,534
35	Devolution	Market Askari	B	1	726,079	762,383	800,502	840,527
36	Devolution	Senior Market Attendant	B	1	770,024	808,525	848,951	891,399

17.8 Summary of the Programme Outputs and Performance Indicators for FY 2025/26- 2028/29

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target
			2025/26	2026/27	2027/28	2028/29
Outcome: Reduced disaster incidences, impact, and response time						
Disaster Risk Mitigation and Response	Increased disaster preparedness, response, and coordination	Number of disaster responses attended to on time	74	30	30	30
Outcome: Effective and meaningful citizen engagement						
Participatory Development & Civic Education	Public participation and Community programmes forums.	Number of Public participation forums held	6,200	3,612	3,612	3,612
	Citizens sensitized, trained, and educated on themed civic education	Number of people reached on themed Civic Education	341,252	210,000	210,000	210,000
	Operational Community Development Committee	Number of functional development committees	485	485	485	485
Outcome: Enhanced service delivery						
Coordination of Service Delivery and Enforcement	Progress reports on the implementation of projects	Monthly progress reports	12	12	12	12
	Barazas / forums Held	Number of forums / barazas	680	400	400	400
	Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	72	72	72
	Equipped and trained County Enforcement	Number of Enforcement Officers fully equipped	0	20	20	20
	Ward office block constructed	No. of ward office blocks constructed	2	1	2	3
Outcomes: Reduced alcohol-related harm an Increased Revenue						
Liquor Drinks Control and Licensing	Inspections conducted	Number of Liquor premises inspected and licensed	2,639	3,000	3,000	3,000
	Revenue generated	Amount of revenue generated	73,850,000	75,850,000	78,125,500	78,125,500
	People trained in Psychoeducation on drugs and substances	Number of people reached	86	2,200	2,200	2,200

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;

In 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 Kitundu market to enhance organization and trading conditions. In efforts to improve public safety and security, the Municipality will install floodlights at Kivani, Kalawa, and Kyang'onde 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 FY 2026/27	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates	
					FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.						
SP1. 1 Mbooni Kee Municipality	-	28,145,594	-	28,145,594	29,552,874	31,030,517
Total Expenditure of P.1	-	28,145,594	-	28,145,594	29,552,874	31,030,517
Total Expenditure of Vote	-	28,145,594	-	28,145,594	29,552,874	31,030,517

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 FY 2026/27	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates	
					FY 2027/28	FY 2028/29
Current Expenditure	-	12,645,594	-	12,645,594	13,277,874	13,941,767
Compensation to Employees	-	2,835,594	-	2,835,594	2,977,374	3,126,242
Use of goods and services	-	8,710,000	-	8,710,000	9,145,500	9,602,775
Current Transfers Govt. Agencies						
Other Recurrent		1,100,000	-	1,100,000	1,155,000	1,212,750
Capital Expenditure	-	15,500,000	-	15,500,000	16,275,000	17,088,750
Acquisition of Non-Financial Assets						
Other Development	-	15,500,000	-	15,500,000	16,275,000	17,088,750
Total Expenditure of Vote		28,145,594	-	28,145,594	29,552,874	31,030,517

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	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27			FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.						
Current Expenditure	-	12,645,594	-	12,645,594	13,277,874	13,941,767
Compensation to Employees	-	2,835,594	-	2,835,594	2,977,374	3,126,242
Use of goods and services	-	8,710,000	-	8,710,000	9,145,500	9,602,775
Other Recurrent	-	1,100,000	-	1,100,000	1,155,000	1,212,750
Capital Expenditure	-	15,500,000	-	15,500,000	16,275,000	17,088,750
Acquisition of Non-Financial Assets						
Other Development	-	15,500,000	-	15,500,000	16,275,000	17,088,750
Total Expenditure	-	28,145,594	-	28,145,594	29,552,874	31,030,517
Sub-Programme 1.1: General Administration & support services.						

Expenditure Classification	FY 2025/26 Revised Budget(2) Estimates	Budget Estimates	Variance	FY 2026/27 Revised Budget(1) Estimates	Projected Estimates	
		FY 2026/27			FY 2027/28	FY 2028/29
Current Expenditure	-	12,645,594	-	12,645,594	13,277,874	13,941,767
Compensation to Employees		2,835,594	-	2,835,594	2,977,374	3,126,242
Use of goods and services		8,710,000	-	8,710,000	9,145,500	9,602,775
Other Recurrent		1,100,000	-	1,100,000	1,155,000	1,212,750
Capital Expenditure			-			
Acquisition of Non-Financial Assets			-			
Other Development		15,500,000	-	15,500,000	16,275,000	17,088,750
Total Expenditure	-	28,145,594	-	28,145,594	29,552,874	31,030,517

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

Details of Staff Establishment by Organisation 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	2,977,374	3,126,242
	Total					-	2,835,594	2,977,374	3,126,242

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

Programme Name	Key Output	Key Performance Indicator	Baseline 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	2	1	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

During FY 2025/26, the ICT, Education & Internship department recorded significant achievements across Early Childhood Development and Education (ECDE), Vocational Training and Youth Development. Under ECDE, the County constructed new classrooms in 48 ECDE centres. School feeding programme was initiated in Kee Ward and learning materials were distributed to all centres to enhance teaching and learning

Vocational Training Centres were equipped with tools and equipment to strengthen practical skills training under the 2Jiajiri Programme in partnership with the KCB Foundation to enhance employability. Infrastructure development was also undertaken in eight (8) vocational training centres through the construction of workshops and dormitories, site levelling, and renovations. Under Internship, Mentorship and Volunteerism, the County engaged 104 interns to provide workplace experience and improve employability, while 497 youth were trained in ICT skills through the Community Information Centres (CICs).

Financial Performance FY 2023/24 to 2025/26

During the period FY2025/26, the total expenditure was Kshs. 1,062,903,847 against a budget allocation of KShs. 1,087,965,726, representing an absorption rate of 98 percent, compared to 92 percent in FY 2024/25 and 79 percent in the FY2023/24 as illustrated in the graph below.

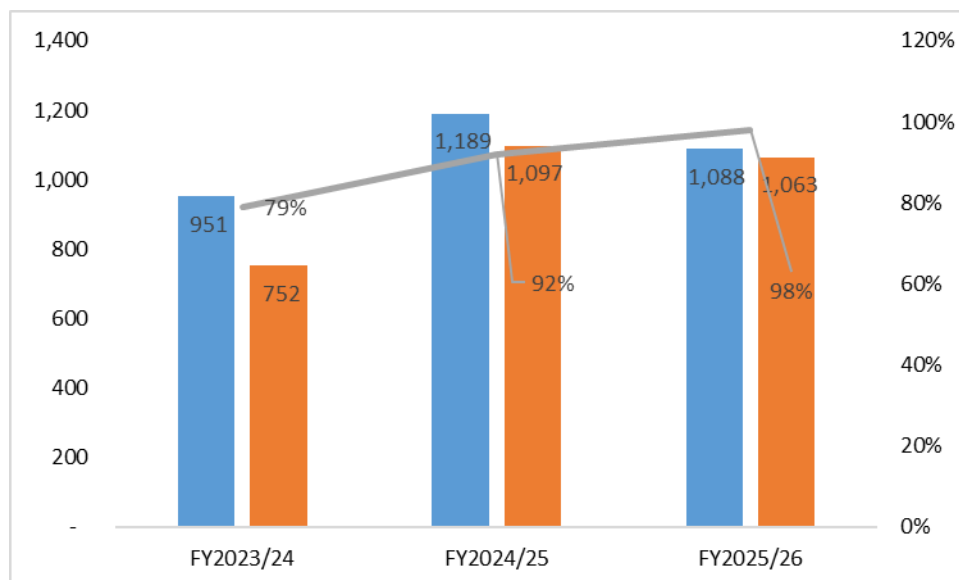


Figure 19: ICT, Education & Internship Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

FY 2025/26 Non-Financial Performance

During FY 2025/26, the ICT, Education & Internship department recorded significant achievements across Early Childhood Development and Education (ECDE), Vocational Training and Youth Development. Under ECDE, the County constructed new classrooms in 48 ECDE centres, with construction ongoing in 8 additional centres to provide a more conducive learning environment. A school feeding programme was initiated in Kee Ward, benefiting 863 ECDE learners, while learning materials were distributed to all 1,188 ECDE centres to enhance teaching and learning. The County also supported 15,620 ECDE learners to participate in music festivals, promoting talent development and co-curricular activities.

In Vocational Training, 47 Vocational Training Centres were equipped with tools and equipment to strengthen practical skills training, while 900 youth were trained under the 2Jiajiri Programme in partnership with the KCB Foundation to enhance employability. Infrastructure development was also undertaken in eight (8) vocational training centres through the construction of workshops and dormitories, site levelling, and renovations. Under Internship, Mentorship and Volunteerism, the County engaged 104 interns to provide workplace experience and improve employability, while 497 youth were trained in ICT skills through the Community Information Centres (CICs).

19.3 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	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		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	2,800,000	849,468,391	891,941,811	936,538,901
Total Expenditure of P.1	734,909,886	846,668,391	2,800,000	849,468,391	891,941,811	936,538,901
Programme 2: Early childhood education						
SP1. 1 Early childhood education	210,650,739	223,684,687	55,748,333	279,433,020	293,404,671	308,074,905
Total Expenditure of P.1	210,650,739	223,684,687	55,748,333	279,433,020	293,404,671	308,074,905
Programme 3: Technical training & non formal education						
SP1. 1 Technical training & non formal education	69,222,021	40,737,215	7,837,643	48,574,858	51,003,601	53,553,781
Total Expenditure of P.1	69,222,021	40,737,215	7,837,643	48,574,858	51,003,601	53,553,781
Programme 4: Support to Education and library services						
SP1. 1 Support to education	27,925,735	27,207,215	3,621,159	30,828,374	32,369,792	33,988,282
Total Expenditure of P.1	27,925,735	27,207,215	3,621,159	30,828,374	32,369,792	33,988,282
Programme 5; ICT Infrastructure & Systems Development						
SP3. 1 ICT Infrastructure & Systems Development	32,098,215	17,707,215	11,055,593	28,762,808	30,200,949	31,710,996
Total Expenditure of P.3	32,098,215	17,707,215	11,055,593	28,762,808	30,200,949	31,710,996
Programme 6; Internship, Mentorship and volunteerism						

Programme/ Sub Programme	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Sub-Programme 6.1: Internship, Mentorship and volunteerism	13,159,130	10,657,215	-	10,657,215	11,190,076	11,749,580
Total Expenditure of P.6	13,159,130	10,657,215	-	10,657,215	11,190,076	11,749,580
Total Expenditure of Vote	1,087,965,726	1,166,661,938	81,062,728	1,247,724,666	1,310,110,899	1,375,616,444

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	813,292,647	916,011,938	8,004,111	924,016,049	970,216,851	1,018,727,694
Compensation to Employees	721,713,765	838,391,165	2,800,000	841,191,165	883,250,723	927,413,259
Use of goods and services	20,924,774	14,370,773	-	14,370,773	15,089,312	15,843,777
Current Transfers Govt. Agencies						
Other Recurrent	70,654,108	63,250,000	5,204,111	68,454,111	71,876,817	75,470,657
Capital Expenditure	274,673,079	250,650,000	73,058,617	323,708,617	339,894,047	356,888,750
Acquisition of Non-Financial Assets						
Other Development	274,673,079	250,650,000	73,058,617	323,708,617	339,894,047	356,888,750
Total Expenditure of Vote	1,087,965,726	1,166,661,938	81,062,728	1,247,724,666	1,310,110,899	1,375,616,444

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

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1: General administration & planning						
Current Expenditure	734,909,886	846,668,391	2,800,000	849,468,391	891,941,811	936,538,901
Compensation to Employees	721,713,765	838,391,165	2,800,000	841,191,165	883,250,723	927,413,259
Use of goods and services	11,696,121	5,677,226	-	5,677,226	5,961,087	6,259,142
Other Recurrent	1,500,000	2,600,000	-	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	2,800,000	849,468,391	891,941,811	936,538,901
Sub-Programme 1.1: General administration & planning						
Current Expenditure	734,909,886	846,668,391	2,800,000	849,468,391	891,941,811	936,538,901
Compensation to Employees	721,713,765	838,391,165	2,800,000	841,191,165	883,250,723	927,413,259
Use of goods and services	11,696,121	5,677,226	-	5,677,226	5,961,087	6,259,142
Other Recurrent	1,500,000	2,600,000	-	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	2,800,000	849,468,391	891,941,811	936,538,901
Programme 2: Early childhood education						
Current Expenditure	19,960,503	16,684,687	1,999,777	18,684,464	19,618,687	20,599,622
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,145,463	2,684,687	-	2,684,687	2,818,921	2,959,867
Other Recurrent	16,815,040	14,000,000	1,999,777	15,999,777	16,799,766	17,639,754
Capital Expenditure	190,690,236	207,000,000	53,748,556	260,748,556	273,785,984	287,475,283
Acquisition of Non-Financial Assets						
Other Development	190,690,236	207,000,000	53,748,556	260,748,556	273,785,984	287,475,283
Total Expenditure	210,650,739	223,684,687	55,748,333	279,433,020	293,404,671	308,074,905
Sub-Programme 2.1: Early childhood education						
Current Expenditure	19,960,503	16,684,687	1,999,777	18,684,464	19,618,687	20,599,622
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	3,145,463	2,684,687	-	2,684,687	2,818,921	2,959,867
Other Recurrent	16,815,040	14,000,000	1,999,777	15,999,777	16,799,766	17,639,754
Capital Expenditure	190,690,236	207,000,000	53,748,556	260,748,556	273,785,984	287,475,283
Acquisition of Non-Financial Assets			-		-	-
Other Development	190,690,236	207,000,000	53,748,556	260,748,556	273,785,984	287,475,283
Total Expenditure	210,650,739	223,684,687	55,748,333	279,433,020	293,404,671	308,074,905
Programme 3: Technical training & non formal education						
Current Expenditure	2,245,740	1,137,215	-	1,137,215	1,194,076	1,253,780
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,250,000	1,137,215	-	1,137,215	1,194,076	1,253,780
Other Recurrent	995,740	-	-	-	-	-
Capital Expenditure	66,976,281	39,600,000	7,837,643	47,437,643	49,809,525	52,300,001
Acquisition of Non-Financial Assets						
Other Development	66,976,281	39,600,000	7,837,643	47,437,643	49,809,525	52,300,001
Total Expenditure	69,222,021	40,737,215	7,837,643	48,574,858	51,003,601	53,553,781
Sub-Programme 3.1: Technical training & non formal education						
Current Expenditure	2,245,740	1,137,215	-	1,137,215	1,194,076	1,253,780
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,250,000	1,137,215	-	1,137,215	1,194,076	1,253,780
Other Recurrent	995,740	-	-	-	-	-
Capital Expenditure	66,976,281	39,600,000	7,837,643	47,437,643	49,809,525	52,300,001
Acquisition of Non-Financial Assets			-		-	-
Other Development	66,976,281	39,600,000	7,837,643	47,437,643	49,809,525	52,300,001
Total Expenditure	69,222,021	40,737,215	7,837,643	48,574,858	51,003,601	53,553,781
Programme 4: Support to education and Library Services						
Current Expenditure	27,925,735	23,157,215	3,114,334	26,271,549	27,585,126	28,964,383
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,450,000	1,157,215	-	1,157,215	1,215,076	1,275,830
Other Recurrent	26,475,735	22,000,000	3,114,334	25,114,334	26,370,051	27,688,553
Capital Expenditure	-	4,050,000	506,825	4,556,825	4,784,666	5,023,899
Acquisition of Non-Financial Assets						
Other Development	-	4,050,000	506,825	4,556,825	4,784,666	5,023,899
Total Expenditure	27,925,735	27,207,215	3,621,159	30,828,374	32,369,792	33,988,282
Sub-Programme 4.1: Support to education and Library Services						
Current Expenditure	27,925,735	23,157,215	3,114,334	26,271,549	27,585,126	28,964,383
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,450,000	1,157,215	-	1,157,215	1,215,076	1,275,830
Other Recurrent	26,475,735	22,000,000	3,114,334	25,114,334	26,370,051	27,688,553
Capital Expenditure	-	4,050,000	506,825	4,556,825	4,784,666	5,023,899
Acquisition of Non-Financial Assets			-		-	-
Other Development	-	4,050,000	506,825	4,556,825	4,784,666	5,023,899
Total Expenditure	27,925,735	27,207,215	3,621,159	30,828,374	32,369,792	33,988,282
Programme 5 ; ICT Infrastructure & Systems Development						
Current Expenditure	15,091,653	17,707,215	90,000	17,797,215	18,687,076	19,621,430
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,433,190	3,057,215	-	3,057,215	3,210,076	3,370,580
Other Recurrent	12,658,463	14,650,000	90,000	14,740,000	15,477,000	16,250,850
Capital Expenditure	17,006,562	-	10,965,593	10,965,593	11,513,873	12,089,566
Acquisition of Non-Financial Assets						
Other Development	17,006,562	-	10,965,593	10,965,593	11,513,873	12,089,566
Total Expenditure	32,098,215	17,707,215	11,055,593	28,762,808	30,200,949	31,710,996
Sub-Programme 5.1: ICT Infrastructure & Systems Development						
Current Expenditure	15,091,653	17,707,215	90,000	17,797,215	18,687,076	19,621,430
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Revised Budget(2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2025/26	FY 2026/27		FY 2026/27	FY 2027/28	FY 2028/29
Use of goods and services	2,433,190	3,057,215	-	3,057,215	3,210,076	3,370,580
Other Recurrent	12,658,463	14,650,000	90,000	14,740,000	15,477,000	16,250,850
Capital Expenditure	17,006,562	-	10,965,593	10,965,593	11,513,873	12,089,566
Acquisition of Non-Financial Assets			-		-	-
Other Development	17,006,562	-	10,965,593	10,965,593	11,513,873	12,089,566
Total Expenditure	32,098,215	17,707,215	11,055,593	28,762,808	30,200,949	31,710,996
Programme 6; Internship, Mentorship and volunteerism						
Current Expenditure	13,159,130	10,657,215	-	10,657,215	11,190,076	11,749,580
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	950,000	657,215	-	657,215	690,076	724,580
Other Recurrent	12,209,130	10,000,000	-	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	-	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	-	10,657,215	11,190,076	11,749,580
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	950,000	657,215	-	657,215	690,076	724,580
Other Recurrent	12,209,130	10,000,000	-	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	-	10,657,215	11,190,076	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 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	54	73	75	80
	Total ECDE enrolment	No. of ECDE pupils enrolled in public institutions	40,223	40,300	40,500	41,000
	ECDE teachers trained	No. of ECDE teachers who have benefitted from relevant training	2,400	2,400	2,400	2,400
	ECDE learners under school feeding programme	No. of ECDE children benefiting from school feeding programme	863	2,220	3,500	4,500
	ECDE learners supported through capitation	No. of ECDE learners under capitation	40,223	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	8	9	10	10
	Vocational training centres equipped	No. of Vocational Training Centres equipped	47	47	56	61
	VTC enrolment	Total enrolment in Vocational Training Centres	4,066	5,000	5,200	5,400
	Trainees benefitting from capitation	No. of trainees under capitation	-	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						
Support to Education and Community	Bright and needy students accessing education through scholarships	No. of students supported with scholarships	608	519	428	338

Sub -Programme	Key Output	Key performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Libraries Services	Library maintained	No. of community libraries maintained	1	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	65%	70%	80%	95%
	Teach and innovation challenges rolled out	No. of tech and innovation challenges rolled out	4	2	2	2
	Youth trained on ICT in the County Information Centres	No. of youth trained on ICT in the County Information Centres	497	500	600	650
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	104	90	90	90
	Attaches enrolled under the attachment programme	No of youth under attachment programme	629	600	600	600
	Mentorship forums held for the interns and attaches	No. of mentorship programmes for the interns and attachés	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 globall

20.2 Performance Overview and Background for Programme(s) Funding

In FY 2025/26, the factory processed 2,213 drums of mango puree, surpassing the target by 813 drums. This increase was driven by a bumper mango harvest, which led to higher allocations for mango purchases and puree processing.

Expenditure Trends, FY 2023/24 to 2025/26

In FY 2025/26, the agency recorded an expenditure of KShs. 99,677,044 against a budget of KShs. 100,050,657 representing an absorption rate of approximately 100 percent, which was an increase of 25 percent compared to FY 2024/25. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

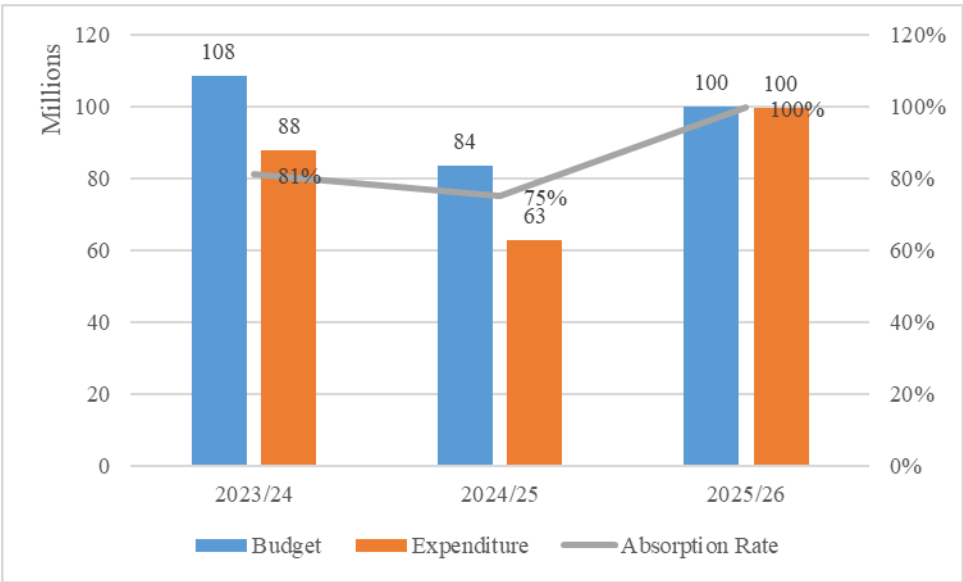


Figure 20:MCFDMA Budget Vs Expenditure Performance, FY 2023/24 to 2025/26

Planned Priority Objectives for the FY 2025/26

FY 2026/27, the Makueni County Fruit Development and Marketing Authority will prioritize strengthening fruit development and marketing initiatives aimed at reducing post-harvest losses, stabilizing fruit prices, and expanding reliable market opportunities for fruit farmers. The priority will focus on improving fruit aggregation, value addition, market linkages, and coordinated marketing of fruit produce to enhance farmers’ incomes, promote value-chain development, and provide sustainable alternative markets for fruits produced within the County.

20.3 Programme Objectives/Overall Outcome

Programme	Objective
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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 2026/27	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	Budget Estimates		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.					
SP1. 1 Makueni Fruit Development and Marketing Authority	132,993,345	13,086,682	146,080,027	139,643,012	146,625,163
Total Expenditure of P.1	132,993,345	13,086,682	146,080,027	139,643,012	146,625,163
Total Expenditure of Vote	132,993,345	13,086,682	146,080,027	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 2026/27 Budget Estimates	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
			FY 2026/27	FY 2027/28	FY 2028/29
Current Expenditure	37,851,345	-	37,851,345	39,743,912	41,731,108
Compensation to Employees	18,303,817	-	18,303,817	19,219,008	20,179,958
Use of goods and services	15,035,000	-	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	95,142,000	13,086,682	108,228,682	99,899,100	104,894,055
Acquisition of Non-Financial Assets					
Other Development	95,142,000	13,086,682	108,228,682	99,899,100	104,894,055
Total Expenditure of Vote	132,993,345	13,086,682	146,080,027	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 2026/27	Variance	Supplementary Budget (1) Estimates	Projected Estimates	
	Budget Estimates		FY 2026/27	FY 2027/28	FY 2028/29
Programme 1:General Administration & support services.					
Current Expenditure	37,851,345	-	37,851,345	39,743,912	41,731,108
Compensation to Employees	18,303,817	-	18,303,817	19,219,008	20,179,958
Use of goods and services	15,035,000	-	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	95,142,000	13,086,682	108,228,682	99,899,100	104,894,055
Acquisition of Non-Financial Assets					
Other Development	95,142,000	13,086,682	108,228,682	99,899,100	104,894,055
Total Expenditure	132,993,345	13,086,682	146,080,027	139,643,012	146,625,163
Sub-Programme 1.1: General Administration & support services.					
Current Expenditure	37,851,345	-	37,851,345	39,743,912	41,731,108
Compensation to Employees	18,303,817	-	18,303,817	19,219,008	20,179,958
Use of goods and services	15,035,000	-	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					
Acquisition of Non-Financial Assets					
Other Development	95,142,000	13,086,682	108,228,682	99,899,100	104,894,055
Total Expenditure	132,993,345	13,086,682	146,080,027	139,643,012	146,625,163

**20.7 Summary of the Programme Outputs and Performance Indicators for FY
2025/26 - 2028/29**

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

21.0 MAKUENI COUNTY ASSEMBLY MAKUENI COUNTY ASSEMBLY

The County Assembly of Makueni is revising 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 869,407,237.06**. This figure includes "non-ceiling" items, specifically a **KES 6,261,177.86** 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:

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.

21.3 Programmes and their Objectives

Programmes	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		Sup. I Budget Estimates	PROJECTIONS	
		2026/27	2027/28	2028/29
P1	General Administration, Planning and Support Services	734,278,711.86	861,922,982	905,019,131
P2	Legislation, Oversight and Representation	135,128,525.20	120,937,038	133,030,742
	Total Vote:	869,407,237.06	982,860,020	1,038,049,873

21.5 Summary of Expenditure by Economic Classification (Kshs.)

PROGRAMME		Sup. I Budget Estimates	PROJECTIONS	
		2026/27	2027/28	2028/29
P 1	General Administration, Planning and Support Services	734,278,711	861,922,982	905,019,131
	Recurrent Expenditure	728,017,534	781,922,982	815,019,131
	Development Expenditure	6,261,177	80,000,000	90,000,000
P 2	Legislation, Oversight and Representation	135,128,525	120,937,038	133,030,742
	Recurrent Expenditure	135,128,525	120,937,038	133,030,742
	Development Expenditure	0	0	0
	Total Vote:	869,407,237.06	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 computers	Servicing of computer and peripheral within 2 days of	Servicing of computer and peripheral within 2 days of	Servicing of computer and peripheral within 2 days of

				the request	the request	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;

ANNEX 1: FY 2026/27 SUPPLEMENTARY BUDGET(1) ESTIMATES HEADQUARTER PROJECTS

The county will implement the following projects and programmes under the FY 2026/27 headquarter supplementary budget (1) estimates.

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
1	Agriculture	All	Livestock Disease Control	7,000,000	7,000,000	3,000,000	10,000,000
2	Agriculture	Countywide	Establishment of low pest zones	70,000		-	-
3	Agriculture	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	3,000,000	2,000,000	1,392,955	3,392,955
4	Agriculture	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	290,096,655	105,000,000	-	105,000,000
5	Agriculture	County wide	Fruit development programme	184,032		-	-
6	Agriculture	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	5,000,000	-	5,000,000
7	Agriculture	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800		-	-
8	Agriculture	HQ	Construction of horticultural aggregation centres		28,000,000	-	28,000,000
9	Agriculture	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.		454,275	-	454,275
10	Agriculture	Kasikeu Nguumo Mbitini Kitise Kilungu	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	139,437		-	-
11	Agriculture	Kiimakui/Kalanzoni	Malili town stockyard -Fencing of stockyard		3,000,000	(3,000,000)	-
12	Agriculture	Kisau/Kiteta	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard		500,000	-	500,000
13	Agriculture	Kithungo Kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	1,910,839		163,007	163,007
14	Agriculture	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	532,346	5,000,000	-	5,000,000
15	Agriculture	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	730,977		147,949	147,949
16	Agriculture	mavindini,kalawa,nzak ika,kee,ilima,mukaa,kii ma kiu kalanzoni and kako waia	Grains development (greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet, electricity. Operations and Security)	381,220		-	-
17	Agriculture	Mbitini	Operationalization of post-harvest facility (cold room pack house) at Kavuthu in Mbitini ward	23,000		-	-
18	Agriculture	Tulimani	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm	2,980,519		2,414,519	2,414,519

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
			and Kanoto Farmers society - Tulimani)				
19	Agriculture	Tulimani	Renovation and fencing of Tututha cooperative house to be a fertilizer depot- Fencing, Electric power supply and Renovation of the house	1,000,000		-	-
20	Agriculture	Waia/Kako	Construction/ Excavation of Farm ponds-(County Machinery)	800,000		-	-
21	Agriculture		IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	3,001,090		-	-
22	Agriculture		Agriculture extension programme	1,168,264		-	-
23	Agriculture		Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses	307,940		-	-
24	Agriculture		Maintenance of low pest zones - procurement of low pest management technologies, and training farmers	223,039		-	-
	Agriculture Total				155,954,275	4,118,430	160,072,705
25	Attorney	HQ	Land Succession and Titling		3,800,000	(2,000,000)	1,800,000
26	Attorney		Fasttrack Issuance of letters allotment for Wote Township		1,200,000	-	1,200,000
27	Attorney		Allocations for cout fines			6,000	6,000
	Attorney Total				5,000,000	(1,994,000)	3,006,000
28	Devolution		IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	352,500,000	258,252,473	610,752,473
29	Devolution		IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	72,909,500	36,454,750	600,639	37,055,389
30	Devolution		KDSP-II Matching Grant	10,000,000	-	-	-
31	Devolution		Fencing of Makindu Fire station(stalled)	834,764	-	-	-
	Devolution Total				388,954,750	258,853,112	647,807,862
32	Education	hq	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)		15,000,000	-	15,000,000
33	Education	HQ	CTTI Development and capitation	-	4,000,000	(1,000,000)	3,000,000
34	Education	Kikumbulyu North	Kikumbulyu North ECDE toilet	900,000		45,620	45,620
35	Education	Kikumini/Muvau	Construction of Makeni CTTI Dormitory	2,500,000		2,500,000	2,500,000
36	Education	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	2,000,000		72,861	72,861
37	Education	Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000		1,266,486	1,266,486
38	Education		CTTI Development and capitation - Equiping of CTTIs (VTCs)	7,956,660	4,500,000	-	4,500,000
39	Education		Government Automation	3,573,943		3,573,943	3,573,943
40	Education		Government Automation -Government Automation	8,748,519		1,721,310	1,721,310
41	Education		Government Automation - Government Automation - budget automation and education system	1,684,100		1,684,100	1,684,100
42	Education		Construction of Uma Primary School ECDE - Mbooni	4,500,000		600,093	600,093
	Education Total				23,500,000	10,464,413	33,964,413
43	Emali-Sultan Municipality	All	Roads improvement programm within the municipality - KUSP (UDG Grant)		9,283,771	-	9,283,771
44	Emali-Sultan	All	Streetlighting- solar floodlights - KUSP (UDG Grant)		5,800,000	-	5,800,000

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
	Municipality						
45	Emali-Sultan Municipality	All	Protective gear and tools		2,000,000	-	2,000,000
46	Emali-Sultan Municipality	All	Bodaboda sheds		1,800,000	-	1,800,000
47	Emali-Sultan Municipality	All Wards	Preparation of Municipal Spatial Plan	9,800,000		280,228	280,228
48	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	-	3,000,000
49	Emali-Sultan Municipality	Emali/Mulala	Installation of CCTV surveillance at critical points in Emali Town	-	1,500,000	-	1,500,000
50	Emali-Sultan Municipality	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000		465,136	465,136
51	Emali-Sultan Municipality	Emali/Mulala & Kasikeu	Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000		-	-
52	Emali-Sultan Municipality	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	500,000		500,000	500,000
53	Emali-Sultan Municipality	Kasikeu	ICT hub and Recreation Center	500,000		-	-
54	Emali-Sultan Municipality	Mbitini	Kavuthu market shed		1,500,000	-	1,500,000
55	Emali-Sultan Municipality	Mbitini	Mutyambua Public toilet		600,000	-	600,000
56	Emali-Sultan Municipality	Mbitini & Emali/Mulala	Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000		-	-
57	Emali-Sultan Municipality	Nguu/Masumba	Murraming of Makasa - Emali road		1,300,000	-	1,300,000
58	Emali-Sultan Municipality	Nzakika	Floodlights at Ndovea Market		600,000	-	600,000
59	Emali-Sultan Municipality	Nzakika	Repair of market street lights at Matiliku town		600,000	-	600,000
60	Emali-Sultan Municipality	Nzakika	Construction of toilet at Ndovea Market		600,000	-	600,000
61	Emali-Sultan Municipality	Nzakika	Purchase of skip bin for Matiliku		500,000	-	500,000
62	Emali-Sultan Municipality	NZAKIKA, Kasikeu& Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kwa Ndava Market	3,000,000		1,324,308	1,324,308
63	Emali-Sultan Municipality	Nzaui/Kilili/Kalamba	Matiliku stock yard shed		1,000,000	-	1,000,000
64	Emali-Sultan		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban		17,878,678	54,167,707	72,046,385

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
	Municipality		Development Grant (UDG) for FY 2025/26				
65	Emali-Sultan Municipality		Sultan Hamud floodlight	3,000,000		3,000,000	3,000,000
66	Emali-Sultan Municipality		Youth empowerment - Sports and Talent Development - KUSP (UDG Grant)	1,000,000	2,000,000	-	2,000,000
67	Emali-Sultan Municipality		Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000		667,200	667,200
68	Emali-Sultan Municipality		Rehabilitation of Emali recreation park	500,000		500,000	500,000
69	Emali-Sultan Municipality		Fencing and roofing of Water tanks in Emali Business Center	2,000,000		202,200	202,200
70	Emali-Sultan Municipality		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	37,167,542		-	-
71	Emali-Sultan Municipality		Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000		-	-
72	Emali-Sultan Municipality		Purchase of market cleaning equipment and protective gear	75,200		-	-
73	Emali-Sultan Municipality		Opening and unclogging of drainage systems	696		-	-
	Emali-Sultan Municipality Total				49,962,449	61,106,779	111,069,228
74	Finance		Acquiring of Revenue System		55,132,930	-	55,132,930
75	Finance		Supplementary Projects for poor and marginalised areas	43,003,330	30,000,000	872,802	30,872,802
76	Finance		IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188		-	-
	Finance Total				85,132,930	872,802	86,005,732
77	Fruit Development Authority	All wards	Purchase of mangoes for puree production	20,141,280	20,000,000	-	20,000,000
78	Fruit Development Authority	All wards	Puree production	19,795,651	19,600,000	242,107	19,842,107
79	Fruit Development Authority	All wards	Ready to drink juice(RTD) production	-	10,000,000	-	10,000,000
80	Fruit Development Authority	All wards	Purified drinking water production	3,282,931	3,500,000	2,326,249	5,826,249
81	Fruit Development Authority	HQ	RTD juice production	9,654,455		8,015,586	8,015,586
82	Fruit Development Authority	HQ	Quality Management Certifications	3,442,000	3,442,000	856,160	4,298,160
83	Fruit Development Authority		Agrcultural products marketing (Purchase of Mangoes)	-	30,000,000	-	30,000,000

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
84	Fruit Development Authority		Blow Moulding Machine		6,000,000	-	6,000,000
85	Fruit Development Authority		Rebranding	1,600,000	1,600,000	1,036,808	2,636,808
86	Fruit Development Authority		Rehabilitation of a finished Goods store		1,000,000	-	1,000,000
87	Fruit Development Authority		Energy Audit	435,000		435,000	435,000
88	Fruit Development Authority		Bottle Store Flooring	1,140,780		174,772	174,772
89	Fruit Development Authority		RTD line Modification	1,305,000		-	-
90	Fruit Development Authority		Policy & legal framework	1,292,000		-	-
91	Fruit Development Authority		Tetra Pak Juice Machine	961,125		-	-
	Fruit Development Authority Total				95,142,000	13,086,682	108,228,682
92	Gender	All wards	KYISA Games- facilitating activities for county teams in KYISA games	419,580		-	-
93	Gender	All wards	GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Support: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners	239,601		-	-
94	Gender	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization	19,692		-	-
95	Gender	County Wide	Youth empowerment programme	185,244		-	-
96	Gender	Emali Mulala	Makueni Child Protection Centre	3,786,980	2,000,000	(2,000,000)	-
97	Gender	Emali Mulala	Upgrading mulala play ground	157,623		-	-
98	Gender	Ivingoni/Nzambani	Purchase of tents and chairs		3,000,000	-	3,000,000
99	Gender	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Kshs.500,000.00	1,000,000		0	0
100	Gender	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)	2,000,000		425,993	425,993
101	Gender	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172		430,172	430,172
102	Gender	Mbitini	Mbenuu playground		7,000,000	-	7,000,000
103	Gender	Mbitini	Mbeletu playground	3,500,000		(0)	(0)
104	Gender	Thange	Support to groups (Public address systems)	1,000,000		985,300	985,300
105	Gender	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000		-	-
106	Gender		KYISA Games	-	17,000,000	(13,200,000)	3,800,000
107	Gender		Youth empowerment-Boda Boda support programme	-	3,000,000	-	3,000,000

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
108	Gender		Youth Empowerment-Makueni youth fair)	-	2,000,000	-	2,000,000
109	Gender		Sport Development programme	-	5,000,000	(3,500,000)	1,500,000
110	Gender		Ultra poor graduation model	-	1,000,000	-	1,000,000
111	Gender		Supa Cup	-	8,000,000	(7,300,000)	700,000
112	Gender		Sport Development	517,011		392,411	392,411
113	Gender		Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)	2,289,539		108,143	108,143
114	Gender		Gender based violence Mitigation Programme	-	1,500,000	(1,500,000)	-
115	Gender		PWD support programme	-	1,000,000	(1,000,000)	-
116	Gender		Gender Based Violence programmes	42,700		-	-
	Gender Total				50,500,000	(26,157,981)	24,342,019
117	Health	-	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000		-	-
118	Health	County wide	Operationalization of model health facilities through equipping, adequate staffing and renovations to provide comprehensive health care services		9,000,000	-	9,000,000
119	Health	County wide	Purchase of medical Equipment		5,000,000	-	5,000,000
120	Health	County wide	Upgrading of six model health facilities (one model health facility per sub county) through equipping, adequate staffing and renovations to provide comprehensive health care services	9,000,000		-	-
121	Health	County wide	Purchase of medical Equipment	7,142,330		-	-
122	Health	County wide	Universal health care programme	4,199,830		-	-
123	Health	County wide	Purchase of medical Equipment	1,159,977		-	-
124	Health	HQ	Transtion of UHC Workers Salary to PNP			234,431,783	234,431,783
125	Health	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	113,700,000	-	113,700,000
126	Health	HQ	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS		71,062,215	(38,981,989)	32,080,226
127	Health	HQ	Purchase and equipping of ambulance		20,000,000	-	20,000,000
128	Health	HQ	Completion of Mortury at MCRH			6,000,000	6,000,000
129	Health	HQ	Nutrition International Donor funding	-		2,755,344	2,755,344
130	Health	HQ	Rehabilitation of MCRH Lagoon - Fencing		3,500,000	(3,500,000)	-
131	Health	HQ	Basic Salary Arrears for County Government Health Workers.	30,568,273		-	-
132	Health	HQ	DANIDA- Primary healthcare in devolved context	23,341,500		-	-
133	Health	HQ	Conditional Grant - for COVID 19 Emergency response -	16,547,338		-	-
134	Health	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and ICU expansion	4,380,529		-	-
135	Health	HQ	Infrastructure improvement for Health Facilities-AIA	3,333,117		-	-
136	Health	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	31,119		-	-
137	Health	Ilima	Construction of Laboratory at Kyambeke health center	-	2,000,000	-	2,000,000
138	Health	Kako/Waia	Kako health center Construction of administration block block	3,940,000		59,100	59,100

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
139	Health	Kalawa	Kathulumbi- Solarization	-	2,200,000	-	2,200,000
140	Health	KiimaKiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,477,500		-	-
141	Health	Kikumbulyu North	Kisayani Health Centre - construction of a observation room	-	4,500,000	-	4,500,000
142	Health	Kikumbulyu North	Kanyungu Dispenasry - Repairs	-	2,000,000	-	2,000,000
143	Health	Kilungu	Kyanganda Health Facility – construction of staff quarters	-	985,000	-	985,000
144	Health	Kitise/Kithuki	Kithuki Health centre	-	1,584,790	-	1,584,790
145	Health	Kitise/Kithuki	Electrification and construction of a latrine in Manza Dispensary	1,000,000		51,632	51,632
146	Health	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity	-	1,379,000	-	1,379,000
147	Health	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	1,477,500		22,162	22,162
148	Health	Mbitini	Mbenuu health centre - renovation of the facility	4,000,000		60,000	60,000
149	Health	Mbooni	Completion & equipping of Mbooni isolation ward	17,401,436	24,000,000	-	24,000,000
150	Health	Mbooni	Completion & equipping of Mbooni isolation ward	24,000		-	-
151	Health	Nzaui/Kilili/Kalamba	Matiliku Sub County Hospital - Extension of Outpatient Block	-	1,500,000	(1,500,000)	-
152	Health	Nzaui/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block	119,450		-	-
153	Health	Thange	Renovation and equipping of Kibwezi AMREF in partnership with thange ward/ Flagship		7,000,000	-	7,000,000
154	Health	Thange	Kyaani Dispensary - construction of Maternity wing	2,955,000		60,000	60,000
155	Health	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000		3,920,000	3,920,000
156	Health	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,880,000		3,880,000	3,880,000
157	Health	Ukia	Nthangu dispensary-Purchase of a land, equipping and upgrading to a health center	-	1,000,000	-	1,000,000
158	Health	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	3,246,818		504,575	504,575
159	Health	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	10,000,000		-	-
160	Health	Wote/Nziu	Equipping of Maternity unit at Nziu health centre			2,500,000	2,500,000
161	Health	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000		1,460,000	1,460,000
162	Health	Wote/Nziu	Nziu Health Centre-Installation of solar power	-	2,500,000	(2,500,000)	-
163	Health		SHIF/SHA Reimbursements	167,612,000	480,958,698	-	480,958,698
164	Health		Essential medicines and medical supplies-AIA	250,000,000	368,000,000	-	368,000,000
165	Health		Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182,388,000	283,898,090	-	283,898,090
166	Health		Construction of MCRH Microwave housing-AIA		25,000,000	-	25,000,000
167	Health		MCRH Morgue Fridges - AIA	20,000,000		20,000,000	20,000,000
168	Health		Equipping of Mukuyuni SCH		10,000,000	-	10,000,000
169	Health		Establishment of Level III in Wote	3,000,000		2,940,000	2,940,000
170	Health		Equipping of Level III in Wote		1,500,000	-	1,500,000
171	Health		Nutrition Programme - matching grant	2,000,000		1,009,700	1,009,700
172	Health		Nutrition Programme - matching grant	3,229,494		-	-

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
173	Health		Feasibilty and operationalization of Model Health Centers	16,850		-	-
	Health Total				1,442,267,794	233,172,308	1,675,440,101
174	Lands	Emali/Mulala	Purchase of land for Mulala Playground	-	500,000	-	500,000
175	Lands	HQ	Survey for titling of Wote and Matiliku Townships	3,000,000		-	-
176	Lands	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary	-	500,000	-	500,000
177	Lands	Ivingoni/Nzambani	Fasttrack issuance of title deeds for Mangelete and Muthiingini - Ivingoni/Nzambani		3,000,000	-	3,000,000
178	Lands	Ivingoni/Nzambani	Survey and titling	2,000,000		-	-
179	Lands	Kilungu	Rehabilitation of Nthunguni Gulley	-	1,000,000	-	1,000,000
180	Lands	Kilungu	Purchase of land	107,400		-	-
181	Lands	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	25,219		-	-
182	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	297,928,473	142,746,435	147,096,577	289,843,012
183	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	115,805,719	203,805,719
184	Lands		Kenya Watershed Services Improvement Project (KEWASIP)		150,000,000	-	150,000,000
185	Lands		IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UG)	37,690,700	35,000,000	26,000,000	61,000,000
186	Lands		CCIS(County Climate Institutional Institutional Support) FLLoCA		11,000,000	-	11,000,000
187	Lands		Climate change Fund Board	6,007,641	6,000,000	2,951,271	8,951,271
188	Lands		Facilitate processing of letters of allotment for Kathonzweni and Wote		5,000,000	-	5,000,000
189	Lands		Issuance of Kikima township title deeds	-	2,400,000	-	2,400,000
190	Lands		CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	15,467,052	-	675,454	675,454
191	Lands		Opening up of Kikima town roads	1,100,000		408,400	408,400
192	Lands		Conditionall allocation ; 20% Share of Mineral Royalties	199,714	99,857	33,580	133,436
193	Lands		CCRI FLLoCA Matching Grant	24,887,650		-	-
194	Lands		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	12,205,805	-	-	-
195	Lands		Operationalization of Kee-Mbooni Municipality	5,051,065		-	-
196	Lands		Survey of Tawa Township	4,000,000		-	-
197	Lands		Survey for titling of Wote and Kibwezi Town	3,000,000		-	-
198	Lands		FLOCA Funding	633,126		-	-
199	Lands		Climate change Fund Board	476,730		-	-
200	Lands		Resolution of boundary and land ownership disputes and issuance of public utilities' title	108,987		-	-
201	Lands		CCIS FLLoCA Matching Grant	49,420		-	-
	Lands Total				445,246,292	292,971,000	738,217,291

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
202	Mbooni-Kee Municipality	Kako Waia	Floodlight at Kyang'onde market		750,000	-	750,000
203	Mbooni-Kee Municipality	Kalawa	Floodlight at Kalawa market		750,000	-	750,000
204	Mbooni-Kee Municipality	Kee	Construction of Kivani public toilet		1,000,000	-	1,000,000
205	Mbooni-Kee Municipality	Kisau/Kiteta	Floodlight at Kivani market			750,000	750,000
206	Mbooni-Kee Municipality	Kisau/Kiteta	Floodlight at Ngoluni market		750,000	(750,000)	-
207	Mbooni-Kee Municipality	Kithungo/Kitundu	Planning of Kitundu Market			1,000,000	1,000,000
208	Mbooni-Kee Municipality	Kithungo/Kitundu	Planning of Kitundu, Utangwa and Kithungo Markets		1,000,000	(1,000,000)	-
209	Mbooni-Kee Municipality	Mbooni	Construction and maintenance of pathways in Kikima market		1,000,000	-	1,000,000
210	Mbooni-Kee Municipality	Tulimani	Planning of Kalawani market		1,250,000	-	1,250,000
211	Mbooni-Kee Municipality		Municipal Integrated Development Plan (IDeP)		9,000,000	-	9,000,000
	Mbooni-Kee Municipality Total				15,500,000	-	15,500,000
212	Sand Authority	Kiimakui/Kalanzoni	Rehabilitation and catchment conservation of Iswii earthdam	3,000,000		3,000,000	3,000,000
213	Sand Authority	Kiimakui/Kalanzoni	Rehabilitation and Catchment conservation of Ikaasu earthdam	5,000,000		-	-
214	Sand Authority		Sand Conservation Programmes	-	3,000,000	-	3,000,000
215	Sand Authority		Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000	3,000,000	-	3,000,000
216	Sand Authority		Repair of Kiboko sand dam-Below the bridge		1,000,000	-	1,000,000
217	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	-	1,000,000
218	Sand Authority		20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self help group)	1,000,000		-	-
	Sand Authority Total				8,000,000	3,000,000	11,000,000
219	Trade	HQ	Cultural sites infrastructure improvement	-	1,000,000	-	1,000,000
220	Trade	HQ	Construction of Kathwonzoni Market Toilet	1,000,000		24,905	24,905
221	Trade	HQ-Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market	-	1,000,000	-	1,000,000
222	Trade	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward	74,650,000		52,648,935	52,648,935
223	Trade	Kithungo/Kitundu	Construction of Yang'ang'a public toilet	1,000,000		862,139	862,139
224	Trade	Mukaa	Construction of Maiani Market Shade	3,500,000		1,835,328	1,835,328
225	Trade		Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	1,980,007	2,500,000	-	2,500,000
226	Trade		Cottage Industry Development(Product development,Certifications and Intellectual property Registration)	700,000	2,000,000	262,989	2,262,989
227	Trade		Market Infrastructure Development(Maintenance of County Trade Infrastructure)		1,600,000	-	1,600,000
228	Trade		MSME Development(Business training,Mentorship,Advisory and Counselling)	800,000	2,000,000	(1,000,000)	1,000,000
229	Trade		ESP Markets	878,500		45,947	45,947
230	Trade		County signage and branding	-	1,000,000	(1,000,000)	-

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
231	Trade		Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu, Kambu, Kikima,, Kibwezi)	4,732,487	-	-	-
232	Trade		Tourism infrastructure improvement	2,564,880		-	-
233	Trade		Nunguni Business Centre and Town Infrastructure Upgrade	1,877,054		0	0
234	Trade		Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,285,300		-	-
235	Trade		Cultural sites and infrastructure improvement	1,000,000		-	-
236	Trade		Emali wholesale market(KDSP Project)	201,241		-	-
	Trade Total				11,100,000	53,680,243	64,780,243
237	Transport	Emali/Mulala	Mulala Primary Borehole - Electricity Connection			353,526	353,526
238	Transport	HQ	Roads Maintenance Fuel Levy	146,891,738		55,514,830	55,514,830
239	Transport	HQ	Roads improvement Programme	7,000,000		3,258,834	3,258,834
240	Transport	Ilima	Construction of Kithioni drift -	15,000,000		2,061,929	2,061,929
241	Transport	Kako Waia	Roads improvement Programme-Opening of Kwa Kiuani-Kitongu-Mukio-Kwa Ndung	3,000,000		39,657	39,657
242	Transport	Kalawa	Mutembuku Floodlight	500,000		-	-
243	Transport	Kikumbulyu North	Muangueni drift -Construction of drifts	2,000,000		71,400	71,400
244	Transport	Kilungu	Installation of flood lights at Itambani, Kyanganda, Kikoko, Ithemboni kwa scout and Kisyani markets			2,000,000	2,000,000
245	Transport	Kilungu	Opening of Itambani -Kilisa road	500,000		500,000	500,000
246	Transport	Kilungu	Road improvement-NYS/MTF	1,000,000		50,000	50,000
247	Transport	Kilungu	REREC Matching Grant	-	2,000,000	(2,000,000)	-
248	Transport	Kithungo/Kitundu	Roads improvement Programme	2,500,000		-	-
249	Transport	Kitise/Kithuki	Construction of Londokwe Drift -	7,500,000		-	-
250	Transport	Makindu	Purchase 3 Phase transformer and Connection to 120 Homes			834,417	834,417
251	Transport	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000		-	-
252	Transport	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Kisingo - Ngomano Road 2. Quality Estate (Wote road) – Kwa Nzomo – Kwa Kamoli – Kwa Shekh – Vocational training - Kwa Ngunga. 3. Kwa Karanja – Kwa Malembwa – Kwa Agnes Mbiti – Kwa Katumbi Kimolo – Junction Mianjeni Kamboo road. 4. Mulilii – Yimwaa 5. Skygo Petrol station– Kwa Ndavuti – Kwa Muthami – Kyanda Shopping – Kwa Ikwawa – Kwa Matitii – Kwa Tisya (Kai road) – China Ngukuni. 6. Kisingo – Kai. 7. Yimwaa - Itulu. 8. Kwa See (Nguuni road) – Kwa Mwango – GNCA Church- Kwa Ben Wote	4,890,000		413,202	413,202

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
			road. 9. Chief's Gate - Kwa Musilu resident – Kwa Kazungu - Railway. 10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Gradding of Kiambani Schools play fields.				
253	Transport	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa mwevyo road opening	3,900,000		843,772	843,772
254	Transport	Mukaa	Road improvement programme	3,000,000	3,000,000	-	3,000,000
255	Transport	Mukaa	Road maintenance across the ward			120,000	120,000
256	Transport	Nguu/Masumba	Construction of Kitende Drift -	14,000,000		9,532,720	9,532,720
257	Transport	Nzau/Kilili/Kalamba	Roads Construction - Supply of Materials		2,500,000	-	2,500,000
258	Transport	Thange	Installation of floodlight at Utithi and Yumbuni	600,000		52,290	52,290
259	Transport	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift -Opening, grading and structures -	-	-	9,000,000	9,000,000
260	Transport	Wote/Nziu	Construction of Kyambui Drift -	5,000,000		-	-
261	Transport		Maintenance of street/flood lights- Climate action	10,000,000	10,000,000	816,556	10,816,556
262	Transport		Market Lighting Programme	-	10,000,000	-	10,000,000
263	Transport		Housing Levy Fund	1,987,622	7,787,057	1,987,622	9,774,679
264	Transport		Green energy promotion	1,500,000	1,500,000	800,400	2,300,400
265	Transport		Maintenance of Electric Fence	6,000,000	2,000,000	100,682	2,100,682
266	Transport		Rural Electrification Programme - REREC Matching grant	30,000,000		600,446	600,446
267	Transport		Housing Programme	1,000,000	1,000,000	-	1,000,000
268	Transport		Mbulutini drift- (Construction of a drift and maintenance of Mbitini roads - spot murraining kwa Kavuna to Barazani and protection works at Kitulani-yumbuni primary)	4,900,000		757,358	757,358
269	Transport		Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	196,558		-	-
	Transport Total				39,787,057	87,709,640	127,496,697
270	Water	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000		3,877,895	3,877,895
271	Water	Emali/Mulala	Equipping of Emali Borehole			5,000,000	5,000,000
272	Water	Emali/Mulala	Kwa Nzele-Emali town Water Supply Enhancement		3,000,000	-	3,000,000
273	Water	Emali/Mulala	Drilling of Emali Town Borehole	2,000,000		-	-
274	Water	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls	3,994,680		73,974	73,974
275	Water	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	10,000,000	9,000,000	-	9,000,000
276	Water	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme - matching Grant	4,000,000	4,000,000	-	4,000,000
277	Water	HQ	Water improvement - water tanks and Water Service providers (WSP) Support		3,000,000	-	3,000,000

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
278	Water	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000		2,430,000	2,430,000
279	Water	HQ	Feasibility for Distribution of Mzima Springs Water	4,000,000		1,578,538	1,578,538
280	Water	HQ	Water Development Programme - Water Development Programme	3,000,000		1,098,494	1,098,494
281	Water	HQ	Irrigation Development Programme	2,000,000		347,576	347,576
282	Water	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	751,159		-	-
283	Water	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000		-	-
284	Water	Kako/waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	1,980,240		77,403	77,403
285	Water	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery	2,500,000		83,330	83,330
286	Water	Kathonzweni	Fuel pending bills for Kathonzweni Backhoe for dislting water pans		2,000,000	-	2,000,000
287	Water	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	5,000,000		94,640	94,640
288	Water	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole	1,000,000		-	-
289	Water	Kikumini/Muvau	Ndukuma Earthdam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area	200,000		-	-
290	Water	Kilungu	Drilling of Tusunini borehole	2,147,965		37,358	37,358
291	Water	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme	5,770,750		-	-
292	Water	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market	20,530		-	-
293	Water	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	3,500,000	500,000	-	500,000
294	Water	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000		5,106,195	5,106,195
295	Water	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	2,382,060		75,684	75,684
296	Water	Mavindini	Yekanga Borehole - Drilling,equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	3,123,760		42,770	42,770
297	Water	Mavindini	Drilling of Kitumbai Borehole	2,000,000		-	-
298	Water	Mavindini	Water improvement	800,000		-	-
299	Water	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset)	35,032,206		16,106,329	16,106,329
300	Water	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471		-	-
301	Water	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	291,200		-	-
302	Water	Nguu/Masumba	Kikuu - Kiangini Water Project	3,700,000		452,375	452,375

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
303	Water	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea-Kyuasini - Matiliku Market	1,280,000		1,180,000	1,180,000
304	Water	Tulimani	Expansion of Kooi earthdam	3,000,000		1,722,900	1,722,900
305	Water	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	2,000,000		934,380	934,380
306	Water	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10,000,000		593,104	593,104
307	Water	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	3,500,000		65,800	65,800
308	Water	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	4,026,044		65,799	65,799
309	Water	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2	6,700,000		-	-
310	Water	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000		-	-
311	Water		K-WASH Programme FY 2025/2026		142,831,592	-	142,831,592
312	Water		Kenya Water and Sanitation and Hygiene (K-WASH)Programme	160,000,000	130,795,862	-	130,795,862
313	Water		Operationalization of Kiosks and distribution of Ndukuma	8,000,000		5,720,190	5,720,190
314	Water		Kamunyolo Spill Way Protection Works		5,000,000	-	5,000,000
315	Water		Water project security systems	4,700,000		1,490,508	1,490,508
316	Water		Athi-Tunguni Water Project - Floating platoon	1,500,000		765,945	765,945
317	Water		Conservation Fee to Kenya Forest Service(KFS)-Mulima Water Project	250,000		250,000	250,000
318	Water		Maintenance of boreholes and improvement of water system	3,000,000		-	-
319	Water		Soil, Water and Biota environmental assessment for Thange Petroleum Spill	256,140		-	-
320	Water		Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	255,266		-	-
	Water Total				300,127,454	49,271,187	349,398,641
321	Wote Municipality	Ukia	Road Grading (machine hire)		2,000,000	-	2,000,000
322	Wote Municipality	Ukia	Road structures (Culverts – Kwa Kiteetu Kisyungii and Kikongooni), Spot murraming and metre drain - Kalima, Gabion – Ukia ndivuni & Mukuyuni Kwa kingoo		1,500,000	-	1,500,000
323	Wote Municipality	Ukia	Kyamunyaliti 15metres long high mast with 4pieces of 400 watts floodlights		700,000	-	700,000
324	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG) for FY 2025/26		21,765,280	38,599,673	60,364,953
325	Wote Municipality		Development of IDEP 2026-31 - KUSP (UDG Grant)	-	10,000,000	-	10,000,000
326	Wote Municipality		Installation of 10 solar floodlights(Kathonzweni , Mbuvo, Makutano, Mutulani, W. Ngosini, Mbama, Kiniu, Kyemole, Muiiu, Wote-Kathuma) - KUSP (UDG Grant)	-	8,500,000	-	8,500,000
327	Wote Municipality		Repair and maintenance of the 27-solar powered World Bank floodlights		5,000,000	-	5,000,000
328	Wote Municipality		Murraming, grading, opening of roads (Wote estates, Kyambalasi, Kalamba & Kathonzweni)		4,500,000	-	4,500,000
329	Wote Municipality		Rehabilitation and maintenance of Grid powered streetlights and floodlights		2,983,771	-	2,983,771
330	Wote Municipality		Rehabilitation and maintenance solar powered streetlights and floodlights		2,900,000	-	2,900,000
331	Wote Municipality		Skip bins (Kaumoni, Mbuvo, Kako ,and Watuka)		2,100,000	-	2,100,000

No	Department	Ward	Expenditure item	FY 2025/26 Supplementa ry Budget (2) Estimates	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementa ry Budget (1) Estimates
332	Wote Municipality		Construction of a public toilet(Kitonyoni, Mithumoni) - KUSP (UDG Grant)		1,600,000	-	1,600,000
333	Wote Municipality		Construction of boda boda shed (Kavumbu, Kilili)		1,000,000	-	1,000,000
334	Wote Municipality		Implementation Physical Planning(Kilili)		1,000,000	-	1,000,000
335	Wote Municipality		Construction of 4 door toilet at Kivandini Market		1,000,000	-	1,000,000
336	Wote Municipality		Opening and unclogging of drainage systems	500,000	700,000	-	700,000
337	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	40,168,831		-	-
338	Wote Municipality		Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27solar powered floodlight maintenance	9,000,000		-	-
339	Wote Municipality		Installation of 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kiniu	6,300,000		-	-
340	Wote Municipality		Roads improvement program across the municipality	5,000,000		-	-
341	Wote Municipality		Supply of skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mbuvo 1, Kathonzweni 1, Kwa Kathoka 1, Kalamba 1, Kilili 1, Kilala 1 and Kako 1) -Branded skip bins, 4-5 tonnes capacity	3,200,000		-	-
342	Wote Municipality		Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market	1,006,366		-	-
343	Wote Municipality		Construction of canopy for Mukuyuni Market Shed	1,000,000		-	-
344	Wote Municipality		Construction of exhaustible pit latrine at upendo,muusini	1,000,000		-	-
345	Wote Municipality		Construction of modern Boda Boda sheds in Wote town	1,000,000		-	-
346	Wote Municipality		Renovation of kako market shed	1,000,000		-	-
347	Wote Municipality		Repair of Green Park Borehole	388,490		-	-
348	Wote Municipality		Drainage improvement and Murrumingof Old slaughter to Kwa Kitindo Road - Construction of Culverts, Grading and Murruming	150,977		-	-
349	Wote Municipality		Construction of bodaboda sheds	111,732		-	-
350	Wote Municipality		Development and enforcement of Municipal Plans and Development control	27,736		-	-
351	Wote Municipality		IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215		-	-
	Wote Municipality Total				67,249,051	38,599,673	105,848,724
	Grand Total				3,183,424,051	1,078,754,289	4,262,178,340

ANNEX 2: FY 2026/27 SUPPLEMENTARY BUDGET(1) ESTIMATES WARD PROJECTS

The following ward projects and programmes will be implemented in the FY 2026/27 Supplementary Budget(1) estimates.

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1	All Wards	Health	Development	Universal Healthcare - 3M per ward			-	90,000,000	-	90,000,000
2	All Wards	Health	Development	Mutula Care-Registration of Vulnerable and the needy @ KShs 3 Million Per Ward	90,000,000	89,320,400	679,600		679,600	679,600
	All Wards Total							90,000,000	679,600	90,679,600
3	Emali/Mulala	Agriculture	Development	Support to Emali/Mulala farmers SACCO-Funding the SACCO	1,000,000	1,000,000			-	-
4	Emali/Mulala	Agriculture	Development	Poultry chain value chain development-Purchase of incubators for registered youth groups	1,000,000	867,585			-	-
5	Emali/Mulala	County Attorney	Development	Land succession program, survey and titling	1,167,840	-	1,167,840		1,167,840	1,167,840
6	Emali/Mulala	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	886,300	113,700		113,700	113,700
7	Emali/Mulala	Education	Development	Kalima ECDE- Construction of ECDE classroom			-	2,500,000	-	2,500,000
8	Emali/Mulala	Education	Development	Kitandi ECDE- Construction of ECDE classroom			-	2,500,000	-	2,500,000
9	Emali/Mulala	Education	Development	Uthangathi ECDE - Construction of ECDE classroom			-	2,500,000	-	2,500,000
10	Emali/Mulala	Education	Development	Ngelenge ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,430,000	70,000		70,000	70,000
11	Emali/Mulala	Gender	Recurrent	Grass root sports development- Ligi mashinani					2,500,000	2,500,000
12	Emali/Mulala	Gender	Development	Purchase of tents and chairs			-	1,000,000	-	1,000,000
13	Emali/Mulala	Gender	Development	Support to PWDs-Ultra Poor			-	700,000	-	700,000
14	Emali/Mulala	Gender	Development	Youth empowerment- business start up support-Ujizi Teketeke			-	500,000	-	500,000
15	Emali/Mulala	Gender	Recurrent	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development					440,000	440,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				proposals						
16	Emali/mulala	Gender	Recurrent	PWD Economic empowerment program -Income generating activities for mapped PWDs	500,000	188,000	312,000		312,000	312,000
17	Emali/mulala	Gender	Recurrent	Sports Development -Ligi Mashinani	2,000,000	2,000,000			310,000	310,000
18	Emali/Mulala	Gender	Development	Purchase of Chairs and Tents	1,000,000	964,580	35,420		35,420	35,420
19	Emali/Mulala	Gender	Development	Grass root sports development- Ligi mashinani			-	2,500,000	(2,500,000)	-
20	Emali/mulala	Gender	Recurrent	Training and issuance of driving licences-Tractor operators	300,000	296,396			-	-
21	Emali/Mulala	Health	Development	Construction of Mulala dispensary			-	4,000,000	-	4,000,000
22	Emali/Mulala	Health	Development	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	-			1,000,000	-	1,000,000
23	Emali/Mulala	Health	Development	Medical Bills			-	1,000,000	-	1,000,000
24	Emali/Mulala	Health	Development	Fencing of Kwa Kakulu Dispensary			-	300,000	-	300,000
25	Emali/Mulala	Health	Development	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization	1,000,000	728,780	271,220		271,220	271,220
26	Emali/Mulala	Health	Development	Primary Health Care	1,000,000	1,000,000			-	-
27	Emali/Mulala	Trade	Development	Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	2,000,000	1,974,465	25,535		25,535	25,535
28	Emali/Mulala	Transport	Development	Opening, murraming and grading of roads-Machine hire			-	4,500,000	738,790	5,238,790
29	Emali/Mulala	Transport	Development	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road	-			1,000,000	-	1,000,000
30	Emali/Mulala	Transport	Development	Kwa Kausha Mulala Road Structures -	1,000,000	965,017	965,017		965,017	965,017
31	Emali/Mulala	Transport	Development	Installation of drift at Tutini-Kwa Maima road - Installation of drift -	5,500,000	4,683,250	816,750		275,000	275,000
32	Emali/Mulala	Transport	Development	Road Maintenance of ward access roads(NYS) and road opening	2,850,000	2,732,880	117,120		117,120	117,120
33	Emali/Mulala	Transport	Development	Mulala primary bridge/welfare culvert	-			350,000	(350,000)	-
34	Emali/Mulala	Transport	Development	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures -	4,000,000	3,802,960	197,040		-	-
35	Emali/Mulala	Water	Development	Rehabilitation of Kwa Nzele water sump tank - Rehabilitation of the sump tank and water distribution	6,000,000	1,795,260	4,204,740		4,204,740	4,204,740
36	Emali/Mulala	Water	Development	Kwa Nzele water project-Distribution to Kwa Kotoe and Katune market centers			-	4,000,000	-	4,000,000
37	Emali/Mulala	Water	Development	Kwa Kamba water project-Drilling and solarization			-	4,000,000	-	4,000,000
38	Emali/Mulala	Water	Development	Kiuani borehole_Equipping with solar, water kiosk			-	4,000,000	-	4,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				and distribution						
39	Emali/Mulala	Water	Development	Tutini water project Electrification, rehabilitation, flushing, test pumping and water tank			-	2,000,000	-	2,000,000
40	Emali/Mulala	Water	Development	Rehabilitation of Mulala borehole					500,000	500,000
41	Emali/Mulala	Water	Development	Emali Chiefs Borehole	406,439	-	406,439		406,439	406,439
42	Emali/Mulala	Gender	Development	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	500,000		500,000		500,000	500,000
43	Emali/Mulala	Gender	Development	Emali mechanics support program	500,000	464,980	35,020		35,020	35,020
44	Emali/Mulala	Gender	Development	Boda-boda Shades	500,000	500,000	-		-	-
45	Emali/Mulala	Gender	Development	Purchase of public address system	7,558	-	-		-	-
46	Emali/Mulala	Gender	Development	PWD Support – support PWDs with assorted Assistive Devices	7,520	6,720	-		-	-
47	Emali/Mulala	Health	Development	Medical Bills	776,556	545,806	230,750		230,750	230,750
48	Emali/Mulala	Health	Development	Mwanyani Model Health Centre - Construction of new staff quarters.	2,903,747	2,903,747			-	-
49	Emali/Mulala	Lands	Development	Land succession program, survey and titling	270,000	270,000			-	-
50	Emali/Mulala	Transport	Development	Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni- mungetheele road	196,760	196,760			-	-
51	Emali/Mulala	Transport	Development	Emali street lights rehabilitation	60,000	60,000			-	-
52	Emali/Mulala	Water	Development	Matiku/Kwa kasoda tanks	299,900	51,596	248,304		248,304	248,304
53	Emali/Mulala	Water	Development	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000	24,895	75,105		75,105	75,105
54	Emali/Mulala	Water	Development	Kwa Maima earth dam - Dam Wall, Reservoir, Draw-off System, Cattle water trough, Fence, Communal water point/kiosk and access road to the Dam.	2,000,000	2,000,000			-	-
55	Emali/Mulala	Water	Development	Solarisation and equipping of Emali Township Borehole	1,912,286	1,912,286			-	-
56	Emali/Mulala	Water	Development	Feasibility study of Muooni Mega dam	1,000,000	1,000,000			-	-
57	Emali/Mulala	Water	Development	Distribution of Mumbuni samp(Solarisation and distribution at source)	266,367	266,367			-	-
	Emali/Mulala Total							38,350,000	10,692,000	49,042,000
58	Ilima	Agriculture	Development	Dairy Value Chain improvement			-	3,000,000	-	3,000,000
59	Ilima	Agriculture	Development	Fertilizer Depot -Completion of Wautu proposed	2,500,000	90,280	2,409,720		2,409,720	2,409,720

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
		e		depot structure						
60	Ilima	Agriculture	Development	Avocado Value Chain -Supply of Locally sourced certified seedling (Kshs. 0.5 for grafting (labour) and Kshs. 1m for purchase of locally sourced certified seedlings)	1,500,000	1,500,000			-	-
61	Ilima	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	853,720	146,280		-	-
62	Ilima	Devolution	Development	Civic Education Programme			-	1,000,000	-	1,000,000
63	Ilima	Education	Development	Kyakatoni ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	100,000	3,400,000		3,400,000	3,400,000
64	Ilima	Education	Development	Nthangathini ECDE- Construction of one class and office			-	2,500,000	-	2,500,000
65	Ilima	Education	Development	Kyangee CTTI- Equipping of the CTTI			-	850,000	-	850,000
66	Ilima	Education	Development	Isovyu ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,432,000	68,000		-	-
67	Ilima	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
68	Ilima	Education	Development	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	104,222	104,222	-		-	-
69	Ilima	Education	Development	Mwaani ECDE – Construction of two class rooms	103,431	103,431	-		-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				with office and store, water harvesting (10,000 ltrs water tank)						
70	Ilima	Education	Development	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	75,963	75,963	-		-	-
71	Ilima	Gender	Development	Levelling of Isovya Playground			-	2,000,000	-	2,000,000
72	Ilima	Gender	Recurrent	Support to ligi mashinani					1,650,000	1,650,000
73	Ilima	Gender	Development	Purchase of four tents at Mwaani, Matwiku, Ngunga/ Kyang'a and Mbaloni funeral group.					1,111,028	1,111,028
74	Ilima	Gender	Development	Purchase of Community Plastic Chairs			-	1,100,000	-	1,100,000
75	Ilima	Gender	Development	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850	-	984,850		984,850	984,850
76	Ilima	Gender	Development	fuel for Levelling of Isovya playground (using county machinery)	500,000	-	500,000		500,000	500,000
77	Ilima	Gender	Recurrent	PWD mapping, Registration and Census	500,000	-	500,000		500,000	500,000
78	Ilima	Gender	Recurrent	PWD Mapping					500,000	500,000
79	Ilima	Gender	Development	Support to ligi mashinani			-	1,650,000	(1,650,000)	-
80	Ilima	Gender	Development	Purchase of three tents at Mwaani, Matwiku and Ngunga/ Kyang'a			-	825,000	(825,000)	-
81	Ilima	Gender	Development	PWD Mapping			-	500,000	(500,000)	-
82	Ilima	Gender	Development	purchase of six 100 seater tents and seats (all branded) for six self-help groups	1,500,000	1,499,730	-		-	-
83	Ilima	Gender	Recurrent	Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium	1,500,000	1,500,000			-	-
84	Ilima	Gender	Development	Boda boda training and licensing	190,000	186,400	-		-	-
85	Ilima	Gender	Recurrent	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150	-	51,150		-	-
86	Ilima	Health	Development	Renovation of Kyenzenzeni Dispensary			-	2,500,000	-	2,500,000
87	Ilima	Health	Recurrent	Medical bills and surgical implants	1,000,000		1,000,000		1,000,000	1,000,000
88	Ilima	Health	Development	Health Programme/ Support admitted patients under Social Insurance Fund			-	575,000	-	575,000
89	Ilima	Health	Development	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre	2,500,000	2,454,999	45,001		0	0
90	Ilima	Health	Development	Kyambeke Health Centre – upgrading of the facility	118,868	99,999			-	-
91	Ilima	Trade	Development	Kyambeke Market improvement programme			-	4,000,000	-	4,000,000
92	Ilima	Trade	Development	Construction of market parking sheds in each of the following markets: Mitini, Wautu, Kivwauni,			-	1,500,000	-	1,500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Mwaani, Katikomu, and Musalala, at a cost of Kshs 300,000 per shed.						
93	Ilima	Transport	Development	Maintainance and opening of these roads;1.)Kyamumangi-malindi-Kyamulinge 2.)Manyanzala-Matwiku-Kitheini 3.)Kyaseke-kyakatungu-kyang'a 4.)Mutombo-muchamo-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-Kituini			-	4,000,000	-	4,000,000
94	Ilima	Transport	Development	1.Isoya-Kambuku-Kiongwani-Mumbuni 2.Kavutini-Katitu -milavutini 3.Kavatanzou-ABC-Mutambukoni 4.Musalala-Nthangathini-Kyenzeneni 5.Inyokoni-AIC-Silanga roads			-	4,000,000	-	4,000,000
95	Ilima	Transport	Development	Opening and grading NYS -(1. Kyenze - mukilitwa - kavata nzou - Nzukini - kwa mwove road. 2. Kavata nzou - Kathongoni road. 3. Kivutini - Katitu road)-	3,000,000	-	3,000,000		3,000,000	3,000,000
96	Ilima	Transport	Development	Construction of Kiusyi Drift at Munyolis corner-0.5M and installation of culverts along Kikuswi-Ivaini-Kivani Road- 1.5M -	2,000,000	40,000	1,960,000		1,960,000	1,960,000
97	Ilima	Transport	Development	Mwaani matwiku kyakatonni kyambeke,kwakongo kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) -	3,000,000	1,938,752	1,061,248		1,061,248	1,061,248
98	Ilima	Transport	Development	Fuel for infrastructure for emergencies			-	1,000,000	-	1,000,000
99	Ilima	Transport	Development	Kyangala and Kyesuni floodlights @300k each					600,000	600,000
100	Ilima	Transport	Development	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	67,846	67,846			-	-
101	Ilima	Water	Development	Purchase of Water Tanks					6,500,000	6,500,000
102	Ilima	Water	Development	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,169,529	2,001,000	4,168,529		4,168,529	4,168,529
103	Ilima	Water	Development	Kwa Mwilu water project_solarization and distribution			-	1,500,000	-	1,500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
104	Ilima	Water	Development	Maintainance of water projects_Maintainance of water projects			-	1,000,000	-	1,000,000
105	Ilima	Water	Development	Mukilitwa Sand Dam Water Project -Water distribution to kwa chief, markets and Kavatanzou Pri and Kavatanzou Secondary schools and Kavatanzou dispensary	-			4,000,000	(4,000,000)	-
106	Ilima	Water	Development	Mukilitwa water project_Distribution to Kwa Chief ,Kavatanzou Market, Primary School, Secondary ,Dispensary,rising main and storage tank			-	2,500,000	(2,500,000)	-
107	Ilima	Water	Development	Kyambeke Borehole water Project -Distribution to kyambeke level iv hospital, markets up to ndolo School	4,000,000	3,924,402	75,598		-	-
108	Ilima	Water	Development	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary	378,252	378,252			-	-
109	Ilima	Water	Development	Kiusyi water project – intake enhancement, submersible pump & control pannel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at mwaani market	100,000	100,000			-	-
110	Ilima	Agriculture	Development	AI Development	329,685	298,660			-	-
111	Ilima	Gender	Recurrent	Sports development – Ward Tournament	700,000	-	700,000		700,000	700,000
112	Ilima	Gender	Development	Sports development – Ward Tournament	300,000	-	300,000		300,000	300,000
113	Ilima	Gender	Recurrent	PWD Mapping, Registration and Census	25,978	25,674			-	-
114	Ilima	Health	Development	Mwaani Dispensary – construction of galley	961,125	961,125			-	-
115	Ilima	Transport	Development	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,421,746	1,421,746			-	-
Ilima Total								40,000,000	20,870,375	60,870,375
116	Ivingoni/Nzambani	Agriculture	Development	Support to Nthonza Sacco					1,000,000	1,000,000
117	Ivingoni/Nzambani	Agriculture	Development	Aggregation centre/ cold room			-	4,000,000	(4,000,000)	-
118	Ivingoni/Nzambani	Agriculture	Development	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture and mangoes)	2,000,000	2,000,000			-	-
119	Ivingoni/Nzambani	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land	3,000,000	2,353,500	646,500		-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				survey)						
120	Ivingoni/Nzambani	Devolution	Development	Civic Education Programme			-	1,000,000	-	1,000,000
121	Ivingoni/Nzambani	Education	Development	Kitheini ECDE - construction of 2 classrooms			-	3,000,000	-	3,000,000
122	Ivingoni/Nzambani	Education	Development	Nzambani ECDE - construction of 2 classes					3,000,000	3,000,000
123	Ivingoni/Nzambani	Education	Development	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000	1,586,704	413,296		413,296	413,296
124	Ivingoni/Nzambani	Education	Development	Construction of Kiambani ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritings	3,300,000	3,233,484	66,516		66,516	66,516
125	Ivingoni/Nzambani	Education	Development	Construction of Kiunduani ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,300,000	3,234,000	66,000		66,000	66,000
126	Ivingoni/Nzambani	Education	Development	Nzambani ECDE - construction of 1 class			-	1,500,000	(1,500,000)	-
127	Ivingoni/Nzambani	Education	Development	Kikwasuni ECDE - construction of 1 class			-	1,500,000	(1,500,000)	-
128	Ivingoni/Nzambani	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
129	Ivingoni/Nzambani	Gender	Recurrent	Ligi Mashinani - Support to sporting activities in the ward.					1,500,000	1,500,000
130	Ivingoni/Nzambani	Gender	Development	Ujuzi Teketeke			-	1,000,000	-	1,000,000
131	Ivingoni/Nzambani	Gender	Recurrent	PWD Mapping					600,000	600,000
132	Ivingoni/Nzambani	Gender	Recurrent	Ligi Mashinani, men, women and youth groups empowerment	1,500,000	1,236,000	264,000		264,000	264,000
133	Ivingoni/Nzambani	Gender	Development	Ligi Mashinani - Support to sporting activities in the ward.			-	1,500,000	(1,500,000)	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
134	Ivingoni/Nzambani	Gender	Development	PWD Mapping			-	600,000	(600,000)	-
135	Ivingoni/Nzambani	Gender	Recurrent	Youth Economic Training	1,000,000	1,000,000			-	-
136	Ivingoni/Nzambani	Gender	Development	Youth empowerment programme (Ujuzi Teke Teke)	315,849	311,608	-		-	-
137	Ivingoni/Nzambani	Gender	Development	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	56,346	55,400	-		-	-
138	Ivingoni/Nzambani	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	8,498	7,980	-		-	-
139	Ivingoni/Nzambani	Health	Development	Construction of xray room Nthongoni Hospital			-	4,000,000	-	4,000,000
140	Ivingoni/Nzambani	Health	Development	Construction of Muthingiini dispensary staff quarters			-	3,500,000	-	3,500,000
141	Ivingoni/Nzambani	Health	Development	Support for CHPs-Purchase of bicycles for the CHPs mobility	4,900,000	2,998,135	1,901,865		1,901,865	1,901,865
142	Ivingoni/Nzambani	Health	Development	Renovation of Nzeveni health centre maternity - Partitioning of rooms, painting , ceiling and toilet construction	1,500,000	50,067	1,449,933		1,449,933	1,449,933
143	Ivingoni/Nzambani	Health	Development	Fencing Mang'elele -Fencing & installation of gate	1,000,000	979,622	20,378		20,378	20,378
144	Ivingoni/Nzambani	Trade	Development	Upgrading of Migingo Parking			-	500,000	896,500	1,396,500
145	Ivingoni/Nzambani	Trade	Development	Purchase and Supply of Nthongoni market skip bins			-	1,000,000	-	1,000,000
146	Ivingoni/Nzambani	Transport	Development	Murraming Timboni- Kitheini road			-	2,500,000	-	2,500,000
147	Ivingoni/Nzambani	Transport	Development	Hire of machinery for grading			-	2,400,000	-	2,400,000
148	Ivingoni/Nzambani	Transport	Development	Gridding all roads between old and new tarmac roads - kikwasuni to nzayo intersection.					2,000,000	2,000,000
149	Ivingoni/Nzambani	Transport	Development	Hire of Machinery for Grading Makokani roads and Matulani roads			-	2,000,000	-	2,000,000
150	Ivingoni/Nzambani	Transport	Development	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling -	-			1,500,000	-	1,500,000
151	Ivingoni/Nzambani	Transport	Development	Kamunyuni- Kwa Ngutu drift			-	1,500,000	-	1,500,000
152	Ivingoni/Nzambani	Transport	Development	Hiring dozer for opening Mangelete - Yumbuni road					1,000,000	1,000,000
153	Ivingoni/Nzambani	Transport	Development	Electricity connection at ward Administrators office			-	500,000	-	500,000
154	Ivingoni/Nzambani	Transport	Development	Upgrading of Migingo parking					396,500	396,500
155	Ivingoni/Nzambani	Transport	Development	Gravelling from Ndivuni ECDE - Lutheran - subcounty county offices - kwa nthuku- strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -	3,000,000	2,991,261			-	-
156	Ivingoni/Nzambani	Transport	Development	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-	118,246	118,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Kwa Muthusi-Kitheini						
157	Ivingoni/Nzambani	Transport	Development	County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	93,130	92,970			-	-
158	Ivingoni/Nzambani	Transport	Development	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	93,000	90,720			-	-
159	Ivingoni/Nzambani	Transport	Development	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	72,631	72,000			-	-
160	Ivingoni/Nzambani	Transport	Development	Opening of Kwa Masaa road1	72,000	70,581			-	-
161	Ivingoni/Nzambani	Transport	Development	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	68,472	68,000			-	-
162	Ivingoni/Nzambani	Transport	Development	Murramig of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	53,258	53,000			-	-
163	Ivingoni/Nzambani	Transport	Development	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	34,675	34,675			-	-
164	Ivingoni/Nzambani	Transport	Development	Opening of Muthingiini-Nzambani roads	34,244	34,244			-	-
165	Ivingoni/Nzambani	Transport	Development	Road improvement(Matulani roads)	14,530	14,530			-	-
166	Ivingoni/Nzambani	Water	Development	Kalui water target_distribution of water			-	4,000,000	-	4,000,000
167	Ivingoni/Nzambani	Water	Development	Distribution of Mikuyuni BH	3,000,000	2,502,415	497,585		497,585	497,585
168	Ivingoni/Nzambani	Water	Development	Drilling of manyatta BH	2,000,000	1,661,200	338,800		338,800	338,800
169	Ivingoni/Nzambani	Water	Development	UTU distribution to Yumbuni Market (water kiosk)	2,000,000	1,778,993	221,007		221,007	221,007
170	Ivingoni/Nzambani	Water	Development	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	3,000,000	2,940,000	60,000		60,000	60,000
171	Ivingoni/Nzambani	Water	Development	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	1,420,411	1,392,003	28,408		28,408	28,408
172	Ivingoni/Nzambani	Water	Development	Water improvement/design	684,159	684,159			-	-
173	Ivingoni/Nzambani	Water	Development	Drilling of Nzambani Borehole	136,860	136,860			-	-
174	Ivingoni/Nzambani	Water	Development	Kwa Kalekye borehole - Kiosks and Extension of pipeline to muthingiini-kwa mbata- makokani-mbenuu and Nzambani,Construction of Water points and tank	75,000	75,000			-	-
175	Ivingoni/Nzambani	Water	Development	Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be connected include Mwisiwa- NTHONGONI Regina-Kitumbi- Mwanzia-Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita syano-Kitheini-	74,072	74,072			-	-
	Ivingoni/Nzambani							37,500,000	6,620,788	44,120,788

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
	Total									
176	Kako/waia	Agriculture	Development	Access road and transport of manure					1,290,000	1,290,000
177	Kako/waia	Agriculture	Development	Kako/Waia SACCO			-	300,000	-	300,000
178	Kako/waia	Agriculture	Development	Vaccination of dogs and cows			-	600,000	(600,000)	-
179	Kako/waia	Agriculture	Development	Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain	1,000,000	999,980			-	-
180	Kako/waia	Agriculture	Development	Establish Satellite Fertiliser at Wambiti-Electrification	174,267	161,000			-	-
181	Kako/waia	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	1,394,160	105,840		105,840	105,840
182	Kako/waia	Education	Development	Sakai ECDE - Construction package			-	4,200,000	-	4,200,000
183	Kako/waia	Education	Development	Kako St. Patrick's VTC renovation and re-roofing			-	2,000,000	-	2,000,000
184	Kako/waia	Education	Development	Construction of Nduluku VTC dinning Hall - Construction of a dinning hall	5,000,000	4,880,207	119,793		85,000	85,000
185	Kako/waia	Education	Development	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	4,049,147	200,853		85,000	85,000
186	Kako/waia	Education	Development	Construction of Mituvu ECDE class -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	4,094,648	155,352		85,000	85,000
187	Kako/waia	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB	1,000,000	1,000,000	-		-	-

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				Matching Grant)						
188	Kako/waia	Gender	Recurrent	Sports Development-Ligi Mashinani					2,000,000	2,000,000
189	Kako/waia	Gender	Development	Wambiti Talent Centre			-	1,000,000	-	1,000,000
190	Kako/waia	Gender	Development	PWD Support - Provision of Assistive devices			-	500,000	-	500,000
191	Kako/waia	Gender	Development	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiukilya Kwa Aka Nduluku CBO) and 223 Chairs	636,049	600,478	35,571		35,571	35,571
192	Kako/waia	Gender	Development	Sports Development-Ligi Mashinani			-	2,000,000	(2,000,000)	-
193	Kako/waia	Gender	Recurrent	Ligi Mashinani -Ligi Mashinani	1,500,000	1,500,000			-	-
194	Kako/waia	Gender	Development	Construction of Boda boda Shed	50,000	50,000	-		-	-
195	Kako/waia	Gender	Development	PWD Assistive Devices	6,020	6,020	-		-	-
196	Kako/waia	Lands	Development	Operationalization of Mbooni - Kee Municipality	1,000,000		1,000,000		1,000,000	1,000,000
197	Kako/waia	Sand Authority	Development	Sand Dams conservation	1,000,000	-	1,000,000		1,000,000	1,000,000
198	Kako/waia	Sand Authority	Development	Environmental sand conservation					656,695	656,695
199	Kako/waia	Transport	Development	Kwa Mbolu - Mithumo- Kaseveni - Molomuni Road opening and grading			-	4,000,000	-	4,000,000
200	Kako/waia	Transport	Development	Mituvu Nthatwa Kathamba Road – Road improvement and construction of slabs at steep hilly sections.			-	3,000,000	-	3,000,000
201	Kako/waia	Transport	Development	Construction of Meliani Drift			-	2,500,000	-	2,500,000
202	Kako/waia	Transport	Development	Road maintenance, improvement and light grading			-	2,500,000	-	2,500,000
203	Kako/waia	Transport	Development	Road improvement-Hire of motor grader and shovel	2,500,000	261,700	2,238,300		2,238,300	2,238,300
204	Kako/waia	Transport	Development	Opening of Mithumo- Kaseveni Road -Road opening	2,000,000	30,000	1,970,000		1,970,000	1,970,000
205	Kako/waia	Transport	Development	Kaiti-Uviluni-Mbimbini-Kyaume road opening - Light grading and Road-Runoff harvesting -	2,000,000	30,000	1,970,000		1,970,000	1,970,000
206	Kako/waia	Transport	Development	Kwa Chief Ndulu – Mwaani road – Culverts			-	500,000	-	500,000
207	Kako/waia	Transport	Development	Road improvement-Routine Maintenance	1,000,000	1,000,000			-	-
208	Kako/waia	Transport	Development	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	225,607	225,607			-	-
209	Kako/waia	Transport	Development	Road improvement programme (Machine hire - MTF)	130,660	130,660			-	-
210	Kako/waia	Transport	Development	Installation of floodlights in Kitongu market-REREC Grant	63,676	58,300			-	-
211	Kako/waia	Transport	Development	Road improvement	60,000	60,000			-	-
212	Kako/waia	Transport	Development	Routine maintenance of Kako/Waia ward access	36,659	35,480			-	-

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				roads						
213	Kako/waia	Water	Development	Ngomano/Uviluni Water Project Phase 1			-	4,500,000	-	4,500,000
214	Kako/waia	Water	Development	Miau Water Project			-	4,000,000	-	4,000,000
215	Kako/waia	Water	Development	Distribution of Miau earthdam water project, Distribution to Kwa katheo, Construction of masonry tank and extension to Mba, Nthangathini and Ngovu	4,000,000	319,901	3,680,099		3,680,099	3,680,099
216	Kako/waia	Water	Development	Waia Earth Dam rehabilitation and distribution			-	2,200,000	-	2,200,000
217	Kako/waia	Water	Development	Kathamba Borehole – Equipping and Distribution			-	1,200,000	-	1,200,000
218	Kako/waia	Water	Development	Kwa Mutombi Water project rehabilitation			-	1,000,000	-	1,000,000
219	Kako/waia	Water	Development	Miau earth dam - Rising main to kwa katheo and water distribution network to nthangathini, kitandi Ctti, ngovu and mba makets, construction of 5No. water kiosks and installation of water tank for each kiosk, construction of 1No. 50 cubic metres masonry storage tank, water distribution to 2No. schools (Miau Primary School and Miau Secondary School)	553,973	-	553,973		553,973	553,973
220	Kako/waia	Water	Development	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of kisozi Munyao Health center and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	4,000,000	3,924,953	75,047		75,047	75,047
221	Kako/waia	Water	Development	Water improvement programme	276,776	40,644	236,132		-	-
222	Kako/waia	Water	Development	Kavingiliti earthdam - in house machines	199,568	-	199,568		-	-
223	Kako/waia	Water	Development	Waia earth dam - Installation of solar power supply for pumping system, installation of submersible pump and Water treatment chambers.	80,000	80,000			-	-
	Kako/waia Total							36,000,000	14,230,525	50,230,525
224	Kalawa	Agriculture	Development	Mango purchase through Kalawa Sacco			-	2,000,000	-	2,000,000
225	Kalawa	Agriculture	Development	Subsidized farm mechanization - Provision of machines for farming	2,000,000	1,570,000	430,000		-	-
226	Kalawa	Agriculture	Development	Establish Satellite Fertiliser Depot	174,267	75,000			-	-
227	Kalawa	County Attorney	Recurrent	Land Governance (Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	870,620	129,380		129,380	129,380

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
228	Kalawa	Devolution	Development	Civic education Programme			-	500,000	-	500,000
229	Kalawa	Education	Development	Muambani ECDE- Construction of ECDE Classroom			-	1,000,000	1,500,000	2,500,000
230	Kalawa	Education	Development	Mutembuku ECDE- Construction of ECDE Classroom			-	1,000,000	1,500,000	2,500,000
231	Kalawa	Education	Development	Construction of ECDE Centre at Muambani - Construction of one class	-		-	1,500,000	(1,500,000)	-
232	Kalawa	Education	Development	Construction of ECDE at Mutembuku -Construction of one class	-		-	1,500,000	(1,500,000)	-
233	Kalawa	Education	Development	Kasooni ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	2,846,875	2,846,875	-		-	-
234	Kalawa	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
235	Kalawa	Education	Development	Mutanda CTTI - Construction of a twin workshop	844,298	844,298	-		-	-
236	Kalawa	Gender	Recurrent	Ligi Mashinani - Support to sporting activities in the ward.					1,000,000	1,000,000
237	Kalawa	Gender	Development	Leveling of playgrounds fuel for County machines	-		-	500,000	-	500,000
238	Kalawa	Gender	Development	Ligi Mashinani - Support to sporting activities in the ward.			-	1,000,000	(1,000,000)	-
239	Kalawa	Gender	Recurrent	Ligi Mashinani	1,500,000	1,500,000			-	-
240	Kalawa	Gender	Development	Construction of a toilet at Kalawa play grounds	500,000	499,851	-		-	-
241	Kalawa	Gender	Recurrent	PWDS Sports development	500,000	500,000			-	-
242	Kalawa	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,412	-		-	-
243	Kalawa	Gender	Recurrent	PWD Mapping, Registration and Census	132,800	127,199			-	-
244	Kalawa	Health	Development	Kalawa Sub-county hospital X-ray building - Construction and equipping of x-ray facility	-			5,000,000	-	5,000,000
245	Kalawa	Health	Development	Ngunini Dispensary - construction of a new dispensary and a toilet	-			3,500,000	-	3,500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
246	Kalawa	Health	Development	Ngunini Dispensary- Construction of a new dispensary and a toilet			-	3,500,000	-	3,500,000
247	Kalawa	Health	Development	Construction of twin wards (Male & Female) in Kathulumbi Modern Health Centre			-	3,000,000	-	3,000,000
248	Kalawa	Health	Development	Equipping of maternity in Katangini			-	2,000,000	-	2,000,000
249	Kalawa	Health	Development	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	1,500,000	33,080	1,466,920		1,466,920	1,466,920
250	Kalawa	Health	Development	Construction of an incinerator in Kalawa Sub County Hospital			-	500,000	-	500,000
251	Kalawa	Health	Development	Kalawa Sub County Hospital - Solarization	3,799,488	3,799,456			-	-
252	Kalawa	Health	Development	Kathulumbi - Equipping	1,978,762	1,978,762			-	-
253	Kalawa	Trade	Development	Syotuvuli market toilet	28,319		28,319		28,319	28,319
254	Kalawa	Trade	Development	Kinze Market toilet	500,000	478,793	21,207		21,207	21,207
255	Kalawa	Transport	Development	Installation of drainage structures (Box Culverts) along Mau, Ititu and Kwa Mathenge Streams			-	4,300,000	-	4,300,000
256	Kalawa	Transport	Development	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams			-	2,300,000	-	2,300,000
257	Kalawa	Transport	Development	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	-	2,000,000
258	Kalawa	Transport	Development	Roads routine maintenance			-	2,000,000	-	2,000,000
259	Kalawa	Transport	Development	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	-	2,000,000
260	Kalawa	Transport	Development	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams -	-			1,000,000	-	1,000,000
261	Kalawa	Transport	Development	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -	-			1,000,000	-	1,000,000
262	Kalawa	Transport	Development	Grading of newly opened roads – across the ward.					1,000,000	1,000,000
263	Kalawa	Transport	Development	Installation of a flood light at Syongungi market					500,000	500,000
264	Kalawa	Transport	Development	spot murraming for Nganwa-Kinze-SyoNgungi road.					430,000	430,000
265	Kalawa	Transport	Development	Kalawa Ward Office power installation			-	400,000	-	400,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
266	Kalawa	Transport	Development	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	2,971,286	28,714		99,801	99,801
267	Kalawa	Transport	Development	Opening of newly opened roads – spot murraming across the ward.			-	1,000,000	(1,000,000)	-
268	Kalawa	Transport	Development	Opening,grading & critical spot murraming of Ngunini-Ngamu road,Unyeeo-Syotuvuli road,Kamutonye-Syongungi road,Ndauni-Katangini road,Kinze road,Nganwa road -	3,000,000	2,928,913	71,087		-	-
269	Kalawa	Transport	Development	Inhouse works - Bush clearing and spot murraming	400,890	400,000			-	-
270	Kalawa	Water	Development	AKWASH Project – (a. Extension line from Kaketi to Mweleli to Kaseuni (3 Kiosks); b. Extension line from AKWASH to Kinze Market (3 Kiosks); and c. Extension line from Miangeni to Kwa Malenge to Kavumbu (3 Kiosks)	-			4,000,000	-	4,000,000
271	Kalawa	Water	Development	Distribution of AKWASH water to Kavumbu through Mutanda			-	4,000,000	-	4,000,000
272	Kalawa	Water	Development	Athi Kalawa water supply project rehabilitation			-	2,500,000	-	2,500,000
273	Kalawa	Water	Development	Ngunini Borehole installation of new pump and motor			-	1,000,000	-	1,000,000
274	Kalawa	Water	Development	AKWASH Project – (a. Extension line from Katoloka to Kathongo (1 Kiosk at Kathongo); b. Extension line from Kwa Kaoka to Kyanganga AIC (1 Kiosk); c. Extension line from Katoloka to Kakuli; and d. Extension line from Syongungi Market to Munyuni Market)	4,000,000	3,924,953	75,047		75,047	75,047
275	Kalawa	Water	Development	Katukulu Earth dam	1,500,000	1,500,000			-	-
276	Kalawa	Water	Development	Kwa Muthama Earthdam – desilting, hire of machinery	20,000	20,000			-	-
277	Kalawa	Gender	Recurrent	Social Protection :Support to vulnerable Elderly, PWDs	112,500	11,625	100,875		100,875	100,875
	Kalawa Total							54,000,000	2,851,549	56,851,549
278	Kasikeu	Agriculture	Development	Completion of Kasikeu Milling Plant -Installation of tunnels connecting the packaging house, Installation of machines, Construction of a toilet, Purchase of water tanks and Installation of Gutters ,construction of packaging house and purchase and distribution of certified seeds	-			3,000,000	-	3,000,000
279	Kasikeu	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing,	806,953	66,380	740,573		740,573	740,573

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				sensitization, collection of data and document perfection, and land survey.						
280	Kasikeu	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	1,000,000	-		-	-
281	Kasikeu	Devolution	Development	Civic Education Programme			-	500,000	-	500,000
282	Kasikeu	Education	Development	Kasikeu ICT hub -Construction of ICT Centre, an office and Resource Centre/Social hall and purchase of 10,000L tank and 20 chairs.	3,000,000		3,000,000		3,000,000	3,000,000
283	Kasikeu	Education	Development	Kitumbini CCTI- Construction of a dormitory			-	1,500,000	1,500,000	3,000,000
284	Kasikeu	Education	Development	Nguuni ECDE- Construction of one class room, store and office			-	2,500,000	-	2,500,000
285	Kasikeu	Education	Development	Kitivo ECDE- Construction of one classroom, office and store			-	2,500,000	-	2,500,000
286	Kasikeu	Education	Development	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory	-		-	1,500,000	(1,500,000)	-
287	Kasikeu	Education	Development	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
288	Kasikeu	Education	Development	Ngiluni ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	53,004	53,004	-		-	-
289	Kasikeu	Finance	Development	Maintenance of Critical Infrastructure	1,000,000	1,000,000	-	-	-	-
290	Kasikeu	Gender	Development	Purchase of chairs					1,114,044	1,114,044
291	Kasikeu	Gender	Development	Support for PWDs and OVCs -Provision of assistive devices	500,000	-	500,000		500,000	500,000
292	Kasikeu	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	5,600	476,900		476,900	476,900
293	Kasikeu	Gender	Recurrent	Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000	2,999,950			-	-
294	Kasikeu	Gender	Development	Support to Organized group(Women and Elderly) - Provision of Chairs and tents	2,000,000	1,885,956	114,044		0	0

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
295	Kasikeu	Health	Development	Lumu dispensary-Construction of a fence, gate, staff quarters, electrification			-	1,500,000	-	1,500,000
296	Kasikeu	Health	Development	Kwale level 3 hospital-Fencing, gate and Ashpit			-	1,500,000	-	1,500,000
297	Kasikeu	Health	Development	Upgrading and equipping of Kiou Top Dispensary - Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks	1,500,000	80,094	1,419,906		1,419,906	1,419,906
298	Kasikeu	Health	Development	Sultan Hamud Sub County Hospital-Fencing and gate to the mortuary			-	1,000,000	-	1,000,000
299	Kasikeu	Health	Development	Kasikeu health Center-Construction of outpatient toilet			-	700,000	-	700,000
300	Kasikeu	Health	Development	Muua dispensary-Renovation of the laboratory			-	500,000	-	500,000
301	Kasikeu	Health	Development	Nduluni dispensary-Fencing and gate			-	300,000	200,000	500,000
302	Kasikeu	Health	Development	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	500,000	13,209	486,791		486,791	486,791
303	Kasikeu	Health	Development	Payings of medical Bills for patients in the ward	519,235	159,856	359,379		359,379	359,379
304	Kasikeu	Health	Development	Kwale Dispensary -Construction of a septic tank, Provision of electricity back up, Construction of a fence and installation of a gate and Renovation works of the health centre.	100,000	70,240	29,760		29,760	29,760
305	Kasikeu	Health	Development	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	1,800,000	1,780,000	20,000		20,000	20,000
306	Kasikeu	Health	Development	Masokani dispensary-Construction of laboratory			-	200,000	(200,000)	-
307	Kasikeu	Health	Development	Muua Dispensary -Equipping of a laboratory.	1,000,000	999,983			-	-
308	Kasikeu	Lands	Development	Planning of Kayata market	74,162		74,162		74,162	74,162
309	Kasikeu	Trade	Development	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	750,000	115,095	634,905		634,905	634,905
310	Kasikeu	Trade	Development	Kima Public Toilet -Construction of Kima Market Public toilet	750,000	748,685			-	-
311	Kasikeu	Transport	Development	Road improvement - machine hire					4,000,000	4,000,000
312	Kasikeu	Transport	Development	Mombasa road (straw bag), to Kasioni to Yale to Lumu Dispensary to ABC Kisaulu to Kwa-Mikate to Kasikeu/Sultan road Junction -Grading, Murraining and installation of road structures -	-			3,000,000	-	3,000,000
313	Kasikeu	Transport	Development	Installation of fstreetlights at Ngokomi, Kiungwani, Mateso market			-	1,050,000	-	1,050,000

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314	Kasikeu	Transport	Development	Fuel for machines			-	1,500,000	(500,000)	1,000,000
315	Kasikeu	Transport	Development	Off mombasa road - Aic kwale-- Ndivu ECDE- Kima market- kwa kitaingi, kwa kitinio- kwa nyonga road			-	1,000,000	-	1,000,000
316	Kasikeu	Transport	Development	Off mombasa road - kwa malonza- kwa kitung'a road			-	1,000,000	-	1,000,000
317	Kasikeu	Transport	Development	Enguli- masive- ndungani- muua road			-	1,000,000	-	1,000,000
318	Kasikeu	Transport	Development	Makolongo- nthunguni-mbyani- kasokani, katulyani road			-	1,000,000	-	1,000,000
319	Kasikeu	Transport	Development	Installation of streetlights at Kayata,mbyani enguli,muambani, masokani, kitivo, mumela mkt			-	510,000	-	510,000
320	Kasikeu	Transport	Development	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	2,845,256	154,744		154,744	154,744
321	Kasikeu	Transport	Development	Drainage works Kwa Malenge	200,000	180,000	20,000		20,000	20,000
322	Kasikeu	Transport	Development	Road Maintanace			-	3,000,000	(3,000,000)	-
323	Kasikeu	Transport	Development	Fuel for machines			-	1,500,000	(1,500,000)	-
324	Kasikeu	Transport	Development	Repair and Maintenance of flood lights	400,000	400,000			-	-
325	Kasikeu	Transport	Development	Road improvement and maintenance	151,088	151,088			-	-
326	Kasikeu	Transport	Development	Machine Hire and Fueling for kasikeu ward access roads	92,413	92,413			-	-
327	Kasikeu	Transport	Development	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	36,229	36,200			-	-
328	Kasikeu	Transport	Development	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	18,080	18,000			-	-
329	Kasikeu	Water	Development	Mutanda Borehole -Drilling, Equipping and Distribution	3,500,000	1,659,200	1,840,800		1,840,800	1,840,800
330	Kasikeu	Water	Development	Mumela Borehole -Drilling, Equipping and Distribution	3,500,000	1,704,200	1,795,800		1,795,800	1,795,800
331	Kasikeu	Water	Development	Mbiini borehole_ Water distribution to mbiini market, kwa ngoma to yimbani			-	1,500,000	-	1,500,000
332	Kasikeu	Water	Development	Lumu borehole_ Water distribution from lumu borehole to kiou top dispensary and mitumani area			-	1,000,000	-	1,000,000
333	Kasikeu	Water	Development	Kima borehole_Rehabilitation of the borehole			-	1,000,000	-	1,000,000
334	Kasikeu	Water	Development	Mumela borehole_Drilling, equipping, and water distribution			-	1,000,000	-	1,000,000
335	Kasikeu	Water	Development	Mikuyu 2 water project_ Installation of pumps, CCTV, repairing motor,water distribution			-	1,000,000	-	1,000,000
336	Kasikeu	Water	Development	Kathikwani primary school borehole for repair and			-	1,000,000	-	1,000,000

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				maintanance						
337	Kasikeu	Water	Development	Mikuyu 2 Water Project. - Construction of a 50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,	220,000	220,000			-	-
338	Kasikeu	Water	Development	Drilling, equipping and distribution of Masokani borehole	150,000	150,000			-	-
339	Kasikeu	Agriculture	Development	Mango support through Kasikeu SACCO			-		1,200,000	1,200,000
340	Kasikeu	Agriculture	Development	Vaccination			-	1,040,000	-	1,040,000
341	Kasikeu	Agriculture	Development	Marketing and value addition			-	1,000,000	(1,000,000)	-
342	Kasikeu	Agriculture	Development	Marketing and value addition			-	200,000	(200,000)	-
343	Kasikeu	Gender	Development	Social protection, youth empowerment, talent development			-	2,000,000	-	2,000,000
344	Kasikeu	Gender	Recurrent	Sport Development - Ligi Mashinani					1,500,000	1,500,000
345	Kasikeu	Gender	Development	Sport Development - Ligi Mashinani			-	1,000,000	(1,000,000)	-
	Kasikeu Total							43,500,000	12,167,763	55,667,763
346	Kathonzweni	Agriculture	Development	Ward farmers SACCO			-	1,000,000	-	1,000,000
347	Kathonzweni	Agriculture	Development	Agricultural development(Subsidized AI services)	622,160	560,000	62,160		-	-
348	Kathonzweni	Agriculture	Development	Feasibility study and designs for Kathonzweni livestock abattoir	49,920	49,920			-	-
349	Kathonzweni	Agriculture	Development	Training of young Agripreneurs	25,566				-	-
350	Kathonzweni	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,253	208,800	596,453		596,453	596,453
351	Kathonzweni	Devolution	Development	Civic Education Programme			-	500,000	-	500,000
352	Kathonzweni	Education	Development	Kathonzweni CTTI -Construction of twin workshops	-		-	2,500,000	1,000,000	3,500,000
353	Kathonzweni	Education	Development	Kathonzweni HGM ECDE- Construction of two			-	3,500,000	-	3,500,000

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				classrooms with an office and a store, water tank installation and equipping						
354	Kathonzweni	Education	Development	Kituluni ECDE- Construction of two classrooms with an office and a store, water tank installation and equipping			-	3,500,000	-	3,500,000
355	Kathonzweni	Education	Development	Kavumbu ECDE - Construction of 2 no. ECDE Classroom	2,500,000		2,500,000		2,470,000	2,470,000
356	Kathonzweni	Education	Development	Syethe ECDE- Construction of 2 no. ECDE Classroom	2,500,000	2,366,431	133,569		103,569	103,569
357	Kathonzweni	Education	Development	Mutini ECDE -Construction of 2no. ECDE Classroom	2,500,000	2,377,580	122,420		92,420	92,420
358	Kathonzweni	Education	Development	Kathonzweni VTC workshop- additional funds- Additional funds for construction of twin workshop at Kathonzweni VTC			-	1,000,000	(1,000,000)	-
359	Kathonzweni	Education	Development	Kaiani ECDE Centre -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	1,845,777	1,845,777	-		-	-
360	Kathonzweni	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
361	Kathonzweni	Gender	Recurrent	Ligi Mashinani- Support to sporting activities in the ward.					1,500,000	1,500,000
362	Kathonzweni	Gender	Development	Empowerment of organized groups with Tents and chairs (KKS, Kikwa, and Ikaasu SHGs) and supply of Chairs to Kasambani Women Group			-	800,000	100,000	900,000
363	Kathonzweni	Gender	Development	Support to organised youth group programme			-	500,000	362,160	862,160
364	Kathonzweni	Gender	Recurrent	UPG Programme (PLWD Households)					500,000	500,000
365	Kathonzweni	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	4,760	477,740		477,740	477,740
366	Kathonzweni	Gender	Development	Youth Economic Empowerment (Ujuzi Teke Teke)	400,000	-	400,000		400,000	400,000
367	Kathonzweni	Gender	Recurrent	UPG Programme.(PLWD Households)	350,000	134,000	216,000		216,000	216,000
368	Kathonzweni	Gender	Development	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	-	35,027		35,027	35,027
369	Kathonzweni	Gender	Development	New Project: Supply of Tents and Chairs (Four 50	600,000	576,220	23,780		23,780	23,780

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				seater tent)						
370	Kathonzweni	Gender	Development	Ligi Mashinani- Support to sporting activities in the ward.			-	1,500,000	(1,500,000)	-
371	Kathonzweni	Gender	Development	UPG Programme (PLWD Households)			-	500,000	(500,000)	-
372	Kathonzweni	Gender	Recurrent	Youth Sports development	1,000,000	1,000,000			-	-
373	Kathonzweni	Gender	Recurrent	Support to organised Youth Group Programme	300,000	-	300,000		-	-
374	Kathonzweni	Gender	Recurrent	Youth Economic Empowerment (Ujuzi Teke Teke)	93,280	91,920			-	-
375	Kathonzweni	Health	Development	Kwa Kavisi health centre-Construction of a maternity wing, equipping and installation of two arm solar powered flood light at the facility.			-	4,000,000	-	4,000,000
376	Kathonzweni	Health	Development	Electrification of Mutini Dispensary			-	500,000	-	500,000
377	Kathonzweni	Health	Development	Upgrading of Mbuvo Health Centre to model health centre	1,922,493	1,882,493	40,000		40,000	40,000
378	Kathonzweni	Health	Development	Kathonzweni Health Centre -Construction and Equipping of Laboratory	2,112,185	2,092,184	20,001		20,001	20,001
379	Kathonzweni	Health	Development	Kathonzweni health centre -Completion and Equipping	1,000,000	999,931			-	-
380	Kathonzweni	Health	Development	Mbuvo health centre -Compelction and Equipping	1,000,000	1,000,000			-	-
381	Kathonzweni	Health	Development	Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary	481,888	481,888			-	-
382	Kathonzweni	Lands	Development	Abattoir -Buy land to construct an abattoir	1,000,000		1,000,000		3,000,000	3,000,000
383	Kathonzweni	Lands	Development	Purchase of abattoir land- Additional funds			-	2,000,000	(2,000,000)	-
384	Kathonzweni	Lands	Development	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000	1,975,189			-	-
385	Kathonzweni	Lands	Development	Fuel for desilting of londokwe dam using county machinery - climate change initiative	1,418,520	1,409,057			-	-
386	Kathonzweni	Trade	Development	Construction of a public toilet at Kavumbu Market	25,580		25,580		25,580	25,580
387	Kathonzweni	Transport	Development	Machine Hire for Road improvement programme			-	5,000,000	-	5,000,000
388	Kathonzweni	Transport	Development	installation of culverts and Gabbions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani-kwa Kavivya - Nguthunu Culverts (c) Kiteii- kwa Jimmy culvert (d) Kwa isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road -	3,000,000	410,326	2,589,674		2,589,674	2,589,674
389	Kathonzweni	Transport	Development	Machine hire for opening and Grading of Kyemole-Kasambani-Itumbule-Mwisa-Yoani- Kateiko-Kithoni- Kwa mtumishi- Ikaasu junction			-	2,000,000	-	2,000,000
390	Kathonzweni	Transport	Development	Installation of culverts along mathemba - yemulwa					1,212,345	1,212,345

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				road						
391	Kathonzweni	Transport	Development	Market lights - Kanthitu, Ngomeni, Mwisa (2 arm), Mathemba (2 arm).			-	1,200,000	-	1,200,000
392	Kathonzweni	Transport	Development	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	-	1,000,000
393	Kathonzweni	Transport	Development	Fuel for routine maintenance of Kathozweni ward access roads	43,014	43,000			400,000	400,000
394	Kathonzweni	Transport	Development	Machine hire for opening of roads across the ward	2,300,000	2,182,846	117,154		117,154	117,154
395	Kathonzweni	Transport	Development	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	787,655	1,212,345		-	-
396	Kathonzweni	Transport	Development	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau, Kavumbu and Kiluluini markets	1,038,000	1,038,000			-	-
397	Kathonzweni	Transport	Development	Installation of Security Lights at Ikaasu Market	450,000	450,000	-		-	-
398	Kathonzweni	Transport	Development	Gravelling, Culverts, gabions and drifts at Kathonzweni –Kathamboni spill way	169,967	169,180			-	-
399	Kathonzweni	Transport	Development	Opening, grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi- Kateiko- Mwisa- Itumbule- Kasayani- Kyemole road (Machine Hire)	105,835	105,000			-	-
400	Kathonzweni	Water	Development	Muisi ili borehole. Rehabilitation, solarization and distribution of Muisi ili borehole to Katangi and Mbuvo market			-	4,000,000	-	4,000,000
401	Kathonzweni	Water	Development	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 Kithini.)			-	3,000,000	-	3,000,000
402	Kathonzweni	Water	Development	Solarization and equipping of Kathamboni Borehole	2,231,000	-	2,231,000		2,231,000	2,231,000
403	Kathonzweni	Water	Development	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	1,963,049	1,010,555	952,494		952,494	952,494
404	Kathonzweni	Water	Development	Kathamboni borehole- additional funds_ Additional			-	500,000	-	500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				funds for completion of the borehole equipping						
405	Kathonzweni	Water	Development	Maintenance and fueling of Ward backhoe	2,000,000	1,900,737	99,263		99,263	99,263
406	Kathonzweni	Water	Development	Matinga 1 dam -Additional solar, Plastic elevated tank-24M3, Rehabilitation of the rising main and distribute water to Ikaasu,kwa Kilai and Ituka Villages	3,000,000	2,943,090	56,910		56,910	56,910
407	Kathonzweni	Water	Development	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre	3,000,000	2,943,460	56,540		56,540	56,540
408	Kathonzweni	Water	Development	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.	2,000,000	1,962,275	37,725		37,725	37,725
409	Kathonzweni	Gender	Recurrent	PWD Mapping, Registration and Census	28,500	28,196			-	-
	Kathonzweni Total							38,500,000	13,715,835	52,215,835
410	Kee	Agriculture	Development	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000	2,493,360			-	-
411	Kee	Agriculture	Development	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000	500,000			-	-
412	Kee	Agriculture	Development	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	174,267	174,000			-	-
413	Kee	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	226,220	1,273,780		1,273,780	1,273,780
414	Kee	Education	Development	Ikalyoni ECDE- Construction of one classroom with an office, store and equipping,water harvesting, 10,000 water tank, play equipment, electricity			-	2,500,000	-	2,500,000
415	Kee	Education	Development	School feeding programme- School feeding programme			-	2,000,000	-	2,000,000
416	Kee	Education	Development	Equipping of Kyanduya VTC- Equipping with hairdressing training equipmen/ tools and office laptop			-	1,000,000	-	1,000,000
417	Kee	Education	Development	Kyamwalye ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy	2,500,000	2,449,704	50,296		50,296	50,296

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				tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
418	Kee	Education	Development	Kitandi ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,451,000	49,000		49,000	49,000
419	Kee	Education	Development	Mwea VTC Dormitory -Construction of a dormitory	3,000,000	3,000,000	-		-	-
420	Kee	Education	Development	School feeding programme -School feeding for ECDE children	1,500,000	1,500,000	-		-	-
421	Kee	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
422	Kee	Education	Development	Kivai ECDE Centre -Construction of ECDE classroom	891,212	891,212	-		-	-
423	Kee	Finance	Development	Ward fuel for Maintenance and repair of critical ward infrastructure	396,800		396,800	-	396,800	396,800
424	Kee	Gender	Development	Construction of social hall at Kyanduya - Construction of a social hall with Village admin office	3,000,000	-	3,000,000		3,000,000	3,000,000
425	Kee	Gender	Development	Support to SHGs- Purchase of tents and seats			-	1,250,000	-	1,250,000
426	Kee	Gender	Recurrent	Ligi Mashinani- Support to sporting activities in the ward					1,000,000	1,000,000
427	Kee	Gender	Recurrent	Driving training and issuance of licences					1,000,000	1,000,000
428	Kee	Gender	Development	PWD Economic Empowerment			-	500,000	-	500,000
429	Kee	Gender	Development	Equipping of Kyanduya social hall with plastic chairs			-	500,000	-	500,000
430	Kee	Gender	Recurrent	Social inclusion and public health advancement for the youth					500,000	500,000
431	Kee	Gender	Recurrent	Youth empowerment -Computer training	-			300,000	-	300,000
432	Kee	Gender	Development	Youth Empowerment Programme-Issuance of Driving licenses	122,000	41,020	80,980		80,980	80,980
433	Kee	Gender	Development	Tents and chairs- For SHGs	24,029	-	24,029		24,029	24,029
434	Kee	Gender	Development	Ligi Mashinani- Support to sporting activities in the ward			-	1,000,000	(1,000,000)	-

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435	Kee	Gender	Development	Driving training and issuance of licences			-	1,000,000	(1,000,000)	-
436	Kee	Gender	Development	Social inclusion and public health advancement for the youth			-	500,000	(500,000)	-
437	Kee	Gender	Recurrent	Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralypmics)	1,000,000	1,000,000			-	-
438	Kee	Gender	Recurrent	Youth empowerment -Driving course	700,000	682,045			-	-
439	Kee	Gender	Recurrent	Ujuzi TekeTeke	104,210	104,020			-	-
440	Kee	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,878	6,720	-		-	-
441	Kee	Health	Development	Upgrading of Mutulani dispensary with ashpit, incinerator,laboratory eqquipping and staff quarters	1,347,992		1,347,992		1,347,992	1,347,992
442	Kee	Health	Development	Upgrading of Mutulani Dispensary-	1,313,911		1,313,911		1,313,911	1,313,911
443	Kee	Health	Development	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills-Primary Healthcare					400,000	400,000
444	Kee	Health	Development	Kasunguni Dispensary-fencing and construction of an incinerator	1,398,900	1,398,900			-	-
445	Kee	Health	Development	Construction of Kivani staff quarters	1,023,990	1,023,990			-	-
446	Kee	Health	Development	Medical Bills and Implants	400,000		400,000		-	-
447	Kee	Sand Authority	Development	Water improvement program Support construction of Sand dams					500,000	500,000
448	Kee	Trade	Development	Construction of Kola Sanitation block (shelved) and water storage	79,945		79,945		79,945	79,945
449	Kee	Transport	Development	Opening and maintenance of ward Roads					3,000,000	3,000,000
450	Kee	Transport	Development	Miradi kwa Jamii- Bush clearing			-	3,000,000	-	3,000,000
451	Kee	Transport	Development	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisu Kimwatho -	-	-	-	2,500,000	-	2,500,000
452	Kee	Transport	Development	Fuel for road opening using the ward wheel loader machine			-	2,000,000	-	2,000,000
453	Kee	Transport	Development	Solar Market Lighting(Kivai,Old Mwea,Kyambai, Nguluni and Ngiluni B			-	1,750,000	-	1,750,000
454	Kee	Transport	Development	Nzalani drift and key wall			-	1,000,000	-	1,000,000
455	Kee	Transport	Development	Solar market lighting	2,100,000	1,912,119	187,881		187,881	187,881
456	Kee	Transport	Development	Roads improvement programme -Kee Ward - machine hire and fuel	3,000,000	2,890,572	109,428		109,428	109,428
457	Kee	Transport	Development	Solarisation of Kee Model Health Centre	1,000,000	951,648	48,352		48,352	48,352
458	Kee	Transport	Development	Grading of ward roads			-	3,000,000	(3,000,000)	-
459	Kee	Transport	Development	Road Improvement programme-CDD	600,000	599,024			-	-

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460	Kee	Transport	Development	Road improvement programme-Fuel	375,500	374,625			-	-
461	Kee	Transport	Development	Drainage structures on roads	62,564	62,564			-	-
462	Kee	Transport	Development	Construction of drainage structures at Kitandi-Muusini-Kakisya-Munyuni-Nguluni Road	39,700	39,000			-	-
463	Kee	Transport	Development	Installation of street lights in markets	16,704	16,000			-	-
464	Kee	Transport	Development	Machine hire (wet rate)-Grader MTF, Grading of roads	14,700	3,396			-	-
465	Kee	Water	Development	Purchase of 3 tonne wheel loader machine for the ward- Purchase and delivery of a 3 tonne wheel loader			-	12,000,000	-	12,000,000
466	Kee	Water	Development	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	-	3,000,000
467	Kee	Water	Development	Drilling and Equipping of Kwa Nzelu borehole - Drilling, Equipping and Distribution	4,000,000	1,346,216	2,653,784		2,653,784	2,653,784
468	Kee	Water	Development	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages	4,000,000	1,836,200	2,163,800		2,163,800	2,163,800
469	Kee	Water	Development	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward	1,426,894	829,774	597,120		597,120	597,120
470	Kee	Water	Development	Kithuni Borehole – Equipping and Distribution - Equipping with solar pumping system and Distribution of water to Kithuni dispensary and Kithuni shopping centre and mavuu village with 2No Water Kiosks	1,436,656	925,656	511,000		511,000	511,000
471	Kee	Water	Development	Kyamyatu earthdam-Desilting of Kyamyatu earth dam	2,954,636	2,612,636	342,000		342,000	342,000
472	Kee	Water	Development	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	2,000,648	2,000,648			-	-
473	Kee	Water	Development	Water improvement programmes	685,450	685,450			-	-
474	Kee	Water	Development	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	431,357	431,357			-	-
475	Kee	Water	Development	Ngiitini borehole Solarization and distribution - Solarization, elevated storage tank and distribution of the water to Kivani clusters (Ngiitini, Kyuluni and Kyangungi villages) each village served by a water kiosk	176,200	176,200			-	-

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476	Kee	Agriculture	Development	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	248,212	117,500			-	-
477	Kee	Gender	Recurrent	PWD Mapping, Registration and Census	30,500	30,196			-	-
	Kee Total							38,800,000	15,130,099	53,930,099
478	Kiimakiu/Kalanzoni	Agriculture	Development	Extension Services			-	1,000,000	-	1,000,000
479	Kiimakiu/Kalanzoni	Agriculture	Development	Rehabilitation works at Mbondoni cattle dip(Kwa Matinga)			-	300,000	-	300,000
480	Kiimakiu/Kalanzoni	Devolution	Development	Civic Education Programme			-	1,000,000	-	1,000,000
481	Kiimakiu/Kalanzoni	Education	Development	Mung'ala ECDE- Construction of ECDEclassroom and equipping			-	3,700,000	-	3,700,000
482	Kiimakiu/Kalanzoni	Education	Development	Kwa Ngumu ECDE- Construction of ECDE classroom and equipping			-	3,700,000	-	3,700,000
483	Kiimakiu/Kalanzoni	Education	Development	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	2,719,994	980,006		980,006	980,006
484	Kiimakiu/Kalanzoni	Education	Development	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	3,650,786	49,214		49,214	49,214
485	Kiimakiu/Kalanzoni	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
486	Kiimakiu/Kalanzoni	Education	Development	Kwa Ndeke ECDE - Construction of double classroom with an office and store	67,133	67,133	-		-	-
487	Kiimakiu/Kalanzoni	Education	Development	Construction of Mwanyani ECDE	21,416	21,416	-		-	-
488	Kiimakiu/Kalanzoni	Gender	Development	Ligi mashinani, Gender, Children, Youth, Sports and			-	1,000,000	-	1,000,000

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				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 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)						
489	Kiimakui/Kalanzoni	Gender	Recurrent	Ligi mashinani, Gender, Children, Youth, Sports and Social Services, ujuzi teketeke- Sporting activities					1,000,000	1,000,000
490	Kiimakui/Kalanzoni	Gender	Development	Levelling of Kiima Kiu Play ground	1,000,000	29,400	970,600		970,600	970,600
491	Kiimakui/Kalanzoni	Gender	Development	Purchase of Tents and Chairs - Kaluli			-	275,000	-	275,000
492	Kiimakui/Kalanzoni	Gender	Development	Purchase of PA system for Kwangumu youth group	250,000	-	250,000		250,000	250,000
493	Kiimakui/Kalanzoni	Gender	Development	Purchase of tent for Kyamuumba village SHG	250,000	223,308	26,692		26,692	26,692
494	Kiimakui/Kalanzoni	Gender	Development	Ligi mashinani, Gender, Children, Youth, Sports and Social Services, ujuzi teketeke- Sporting activities			-	1,000,000	(1,000,000)	-
495	Kiimakui/Kalanzoni	Gender	Development	Purchase of 12 Branded 100 seater tents and chairs for 12 self-help groups (Ngaamba Welfare Association, Kalembwani CBO, Marwa CBO, Kalanzoni CBO, Kiu-Joint Welfare, Nzeveni welfare, Kyeni kya Tangu welfare, Kyakima self help group, Utui Museo self help group, Kwa Mui Joint welfare, Kwa Ngumu Self help group, Naumi CBO)	3,000,000	2,995,183	-		-	-
496	Kiimakui/Kalanzoni	Gender	Recurrent	Ligi Mashinani -sports development	1,000,000	1,000,000			-	-
497	Kiimakui/Kalanzoni	Gender	Recurrent	First edition of marathon	500,000	500,000			-	-
498	Kiimakui/Kalanzoni	Gender	Recurrent	PWD mapping -mapping and registration	500,000	500,000			-	-
499	Kiimakui/Kalanzoni	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	482,435	-		-	-
500	Kiimakui/Kalanzoni	Gender	Development	Purchase of tent for Ngondini village SHG	250,000	250,000	-		-	-
501	Kiimakui/Kalanzoni	Gender	Development	Purchase of tent for Manyanzani SHG	250,000	250,000	-		-	-

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502	Kiimakiu/Kalanzoni	Gender	Development	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals(support of Kshs. 400,000 to ASU team playing Division 1 for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel)	200,000	199,900	-	-	-	-
503	Kiimakiu/Kalanzoni	Health	Development	Itumbule Health centre-Maternity block at Itumbule health centre	4,600,000	160,118	4,439,882	-	4,439,882	4,439,882
504	Kiimakiu/Kalanzoni	Health	Development	Equipping of Kavuko maternity	-	-	-	1,300,000	-	1,300,000
505	Kiimakiu/Kalanzoni	Health	Development	Kiimakiu dispensary -Renovation and equipping of lab	-	-	-	1,000,000	-	1,000,000
506	Kiimakiu/Kalanzoni	Health	Development	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	400,000	12,000	388,000	-	388,000	388,000
507	Kiimakiu/Kalanzoni	Health	Development	Ulu dispensary-Power connection	-	-	-	300,000	-	300,000
508	Kiimakiu/Kalanzoni	Health	Development	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	70,240	34,680	35,560	-	35,560	35,560
509	Kiimakiu/Kalanzoni	Trade	Development	Construction of Ulu public toilet	55,019	-	55,019	-	55,019	55,019
510	Kiimakiu/Kalanzoni	Trade	Development	Construction of Kiu market public toilet	50,000	-	50,000	-	50,000	50,000
511	Kiimakiu/Kalanzoni	Trade	Development	Construction of public toilet at Ngiini Playground	28,000	-	28,000	-	28,000	28,000
512	Kiimakiu/Kalanzoni	Trade	Development	Construction of Mavivye public toilet	25,000	25,000	-	-	-	-
513	Kiimakiu/Kalanzoni	Trade	Development	Construction of Public toilet at Kwa DC	20,000	20,000	-	-	-	-
514	Kiimakiu/Kalanzoni	Trade	Development	Construction of a public toilet at Marwa Market	20,000	20,000	-	-	-	-
515	Kiimakiu/Kalanzoni	Transport	Development	Kwa Kavesa drift	-	-	-	4,000,000	-	4,000,000
516	Kiimakiu/Kalanzoni	Transport	Development	Road maintenance - Kaluli, Malu, Kiu and Mung'ala and other roads MTF/NYS	-	-	-	-	3,500,000	3,500,000
517	Kiimakiu/Kalanzoni	Transport	Development	Road maintenance/grading fuel,	-	-	-	2,225,000	(525,000)	1,700,000
518	Kiimakiu/Kalanzoni	Transport	Development	Installation of culverts and backfilling of the gully at Kisaingu.	-	-	-	-	1,250,000	1,250,000
519	Kiimakiu/Kalanzoni	Transport	Development	Kwa loa and Kwa Mamuu culvert	394,232	-	394,232	-	394,232	394,232
520	Kiimakiu/Kalanzoni	Transport	Development	Nzeveni mrkt flood light	-	-	-	250,000	-	250,000
521	Kiimakiu/Kalanzoni	Transport	Development	Ngiini market flood light	-	-	-	250,000	-	250,000
522	Kiimakiu/Kalanzoni	Transport	Development	Kaluli, Malu, Kiu and Mung'ala	-	-	-	3,500,000	(3,500,000)	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
523	Kiimakiu/Kalanzoni	Transport	Development	Ilawani drift			-	500,000	(500,000)	-
524	Kiimakiu/Kalanzoni	Transport	Development	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uiini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga dam- Masaani -Heavy grading -	2,100,000	2,100,000			-	-
525	Kiimakiu/Kalanzoni	Transport	Development	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwanii Girls-Kavuko-Kwawala-Rubis Petrol Station Road	132,868	127,000			-	-
526	Kiimakiu/Kalanzoni	Transport	Development	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	12,506	12,000			-	-
527	Kiimakiu/Kalanzoni	Water	Development	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	5,974,692	800,000	5,174,692		5,174,692	5,174,692
528	Kiimakiu/Kalanzoni	Water	Development	Musengoni borehole_Drilling, equipping and distribution			-	5,000,000	-	5,000,000
529	Kiimakiu/Kalanzoni	Water	Development	Kyamuloi Borehole_Drilling, equipping and distribution			-	5,000,000	-	5,000,000
530	Kiimakiu/Kalanzoni	Water	Development	Kaangi borehole_Rehabilitation works			-	700,000	-	700,000
531	Kiimakiu/Kalanzoni	Water	Development	Distribution of Katilini water project-Rising main to Kiima Kiu hill, Distribution network, Construction of treatment plant, Construction of silt traps and pump set installation	6,000,000	5,600,000	400,000		400,000	400,000
532	Kiimakiu/Kalanzoni	Water	Development	Kwa Ngumu Borehole-Repair	307,405	-	307,405		307,405	307,405
533	Kiimakiu/Kalanzoni	Water	Development	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3 masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation	6,000,000	5,900,000	100,000		100,000	100,000
534	Kiimakiu/Kalanzoni	Water	Development	Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee	843,268	843,268			-	-
535	Kiimakiu/Kalanzoni	Water	Development	Rehabilitation of Mbondoni borehole-Purchase and installation of solar panels and Rewiring	500,000	490,669			-	-
536	Kiimakiu/Kalanzoni	Water	Development	Desilting of Kwa Loa Earthdam	124,886	124,886			-	-
537	Kiimakiu/Kalanzoni	Water	Development	Katatu dam –desilting by using – county machines	64,406	64,406			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
	Kiimakiu/Kalanzoni Total							36,000,000	13,874,302	49,874,302
538	Kikumbulyu North	Agriculture	Development	Galla goats for PWDs -Galla goats for PWDs in the ward	1,000,000	112,880	887,120		887,120	887,120
539	Kikumbulyu North	Agriculture	Development	Matching grant to the Ward Agricultural SACCO	159,489		159,489		500,000	500,000
540	Kikumbulyu North	Agriculture	Development	Ward based SACCO	340,511		340,511		-	-
541	Kikumbulyu North	Devolution	Development	Civic Education programme			-	1,000,000	-	1,000,000
542	Kikumbulyu North	Education	Development	Yikivala ECDE-Construction of classroom			-	3,500,000	-	3,500,000
543	Kikumbulyu North	Education	Development	Mikauni ECDE-Construction of classroom			-	2,000,000	-	2,000,000
544	Kikumbulyu North	Education	Development	ECDE Makaani -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	3,430,000	70,000		70,000	70,000
545	Kikumbulyu North	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
546	Kikumbulyu North	Gender	Recurrent	Support to table banking at village level (viese)					5,000,000	5,000,000
547	Kikumbulyu North	Gender	Recurrent	Ligi Mashinani - Support to sporting activities in the ward.					2,000,000	2,000,000
548	Kikumbulyu North	Gender	Development	Provision of galla goats to PWDs			-	1,000,000	-	1,000,000
549	Kikumbulyu North	Gender	Recurrent	Ajira Kwa Vijana					1,000,000	1,000,000
550	Kikumbulyu North	Gender	Recurrent	Bodaboda empowerment					1,000,000	1,000,000
551	Kikumbulyu North	Gender	Development	Tents and Chairs-4 tents and 400 chairs	1,000,000	11,480	988,520		988,520	988,520
552	Kikumbulyu North	Gender	Development	Matching grant to the Ward Agricultural SACCO					500,000	500,000
553	Kikumbulyu North	Gender	Development	Economic empowerment to organized youth groups			-	500,000	-	500,000
554	Kikumbulyu North	Gender	Recurrent	Sports and Youth development- Ujuzi teketeke	700,000	649,193	50,807		50,807	50,807
555	Kikumbulyu North	Gender	Development	Support to table banking at village level (viese)			-	5,000,000	(5,000,000)	-
556	Kikumbulyu North	Gender	Development	Ligi Mashinani - Support to sporting activities in the ward.			-	2,000,000	(2,000,000)	-
557	Kikumbulyu North	Gender	Development	Ajira Kwa Vijana			-	1,000,000	(1,000,000)	-
558	Kikumbulyu North	Gender	Development	Bodaboda empowerment			-	1,000,000	(1,000,000)	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
559	Kikumbulyu North	Gender	Recurrent	Ajira kwa vijana -Ajira kwa vijana	2,000,000	2,000,000			-	-
560	Kikumbulyu North	Gender	Recurrent	Ligi Mashinani -Ligi Mashinani	1,000,000	1,000,000			-	-
561	Kikumbulyu North	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,615	-		-	-
562	Kikumbulyu North	Gender	Development	Sports and Youth development- Ujuzi teketeke	300,000	298,518	-		-	-
563	Kikumbulyu North	Gender	Recurrent	PWD Mapping, Registration and Census	30,500	30,196			-	-
564	Kikumbulyu North	Gender	Recurrent	Youth empowerment programme	19,580	-			-	-
565	Kikumbulyu North	Health	Development	Construction of Kathyaka Maternity Block	3,000,000	105,112	2,894,888		2,894,888	2,894,888
566	Kikumbulyu North	Health	Development	Medical Bills	980,000	-	980,000		1,980,000	1,980,000
567	Kikumbulyu North	Health	Development	Contracted staff for: Kisayani health center, Kathyaka health center and Kiaoni Health center.			-	1,800,000	-	1,800,000
568	Kikumbulyu North	Health	Recurrent	Medical bills and surgical implants	1,024,932		1,024,932		1,024,932	1,024,932
569	Kikumbulyu North	Health	Development	Facilitation of CHPs			-	1,000,000	-	1,000,000
570	Kikumbulyu North	Health	Development	Equipping of Laboratory at Kanyungu			-	1,000,000	-	1,000,000
571	Kikumbulyu North	Health	Development	Fencing and gate at Nthongoni Dispensary			-	1,000,000	-	1,000,000
572	Kikumbulyu North	Health	Development	Dental unit at Kisayani Health Centre			-	1,000,000	-	1,000,000
573	Kikumbulyu North	Health	Development	Health implants to ward	896,710	224,240	672,470		672,470	672,470
574	Kikumbulyu North	Health	Development	Equipping of Kathyaka healthcare facility maternity.			-	200,000	-	200,000
575	Kikumbulyu North	Health	Development	Purchase of Bycycles for CHVs	1,000,000	999,804			-	-
576	Kikumbulyu North	Health	Development	Contracted Hospital Staff	720,000	720,000			-	-
577	Kikumbulyu North	Transport	Development	Road improvement and structure			-	6,000,000	(1,000,000)	5,000,000
578	Kikumbulyu North	Transport	Development	Road's Structures			-	2,000,000	-	2,000,000
579	Kikumbulyu North	Transport	Development	Road opening (Hire of shovel)	1,100,000	16,500	1,083,500		1,083,500	1,083,500
580	Kikumbulyu North	Transport	Development	Street lights - Kisayani	1,000,000	15,000	985,000		985,000	985,000
581	Kikumbulyu North	Transport	Development	Installation of culverts in various roads within the ward	4,600,000	4,534,412	65,588		65,588	65,588
582	Kikumbulyu North	Transport	Development	Machine hire.	3,500,000	3,480,832			-	-
583	Kikumbulyu North	Transport	Development	Kisayani street light	1,970,000	1,969,975			-	-
584	Kikumbulyu North	Transport	Development	Machine hire	212,096	212,096			-	-
585	Kikumbulyu North	Transport	Development	Kathyaka Flood lights	209,247	208,920			-	-
586	Kikumbulyu North	Transport	Development	Kiaoni flood light	79,990	79,620			-	-
587	Kikumbulyu North	Water	Development	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO	-	4,000,000		4,000,000	-	4,000,000
588	Kikumbulyu North	Water	Development	water tanks at Soko Muyo and Kwa Kinyae_Construction of 2 No. 100 Cubic Meter water tanks			-	4,000,000	-	4,000,000
589	Kikumbulyu North	Water	Development	Construction of a masonry tank at Ndetani (225	4,000,000	1,056,296	2,943,704		2,943,704	2,943,704

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				cubic meter capacity) - KIBMAWASCO						
590	Kikumbulyu North	Water	Development	Water connection from Utafiti to Kwa Masaku - Kibmawasco	1,500,000	21,438	1,478,562		1,478,562	1,478,562
591	Kikumbulyu North	Water	Development	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	-	1,000,000
592	Kikumbulyu North	Water	Development	Purchase of 10,000L Water tanks - Kibmawasco					800,000	800,000
593	Kikumbulyu North	Water	Development	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000	4,320,000			-	-
594	Kikumbulyu North	Water	Development	Construction of a masonry tank at Kisayani (225 cubic meter capacity) - KIMAWASCO	4,000,000	4,000,000			-	-
595	Kikumbulyu North	Water	Development	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution	2,700,000	2,684,681			-	-
596	Kikumbulyu North	Water	Development	Water connection from KIBMAWASCO line to Kisayani, Kathyaka and Kiaoni dispensaries -Water connection from Kimawasco line to Kisayani, Kathyaka and Kiaoni dispensaries	300,000	300,000			-	-
597	Kikumbulyu North	Water	Development	Purchase of Water tanks - Kibmawasco	300,000	-	300,000		-	-
598	Kikumbulyu North	Water	Development	Kilisa water tank resevoir.	37,037	37,037			-	-
	Kikumbulyu North Total							40,000,000	15,925,091	55,925,091
599	Kikumbulyu South	Agriculture	Development	Kikumbulyu South Ward Agricultural SACCO			-	1,000,000	-	1,000,000
600	Kikumbulyu South	Agriculture	Development	Galla Goats (She goats)	1,000,000	109,520	890,480		890,480	890,480
601	Kikumbulyu South	Agriculture	Development	Support to Kikumbulyu Farmer's SACCO - NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains	1,650,000	1,000,000	650,000		650,000	650,000
602	Kikumbulyu South	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	921,047	78,953		-	-
603	Kikumbulyu South	Devolution	Development	Civic Education programme			-	1,000,000	-	1,000,000
604	Kikumbulyu South	Devolution	Development	Civic Education Programme	500,000	500,000	-	-	-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
605	Kikumbulyu South	Education	Development	Kevanda ECDE Class- Construction of two classes, office, store and toilet			-	3,500,000	-	3,500,000
606	Kikumbulyu South	Education	Development	Mikuyuni ECDE Class- Construction of an ECDE Class			-	1,500,000	500,000	2,000,000
607	Kikumbulyu South	Education	Development	Construction of Mutokwe ECDE Toilet - Construction of Mutokwe ECDE 3 door toilet	700,000		700,000		700,000	700,000
608	Kikumbulyu South	Education	Development	Makelenzuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	857,880	1,642,120		642,120	642,120
609	Kikumbulyu South	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
610	Kikumbulyu South	Finance	Development	Maintenance of Critical Infrastructure	1,000,000		1,000,000	-	-	-
611	Kikumbulyu South	Gender	Recurrent	Support to ligi mashinani					3,000,000	3,000,000
612	Kikumbulyu South	Gender	Development	Support to FBOs with chairs					2,000,000	2,000,000
613	Kikumbulyu South	Gender	Development	Support to organized catering groups					2,000,000	2,000,000
614	Kikumbulyu South	Gender	Recurrent	Miradi Kwa Jamii programme					2,000,000	2,000,000
615	Kikumbulyu South	Gender	Development	Support to the elderly (Blankets and mattresses)	1,000,000	-	1,000,000		1,000,000	1,000,000
616	Kikumbulyu South	Gender	Development	PWDs Empowerment through provision of galla goats through Kikumbulyu South Ward Farmers SACCO			-	1,000,000	-	1,000,000
617	Kikumbulyu South	Gender	Development	Youth Empowerment through Ujuzi tekeke.			-	1,000,000	-	1,000,000
618	Kikumbulyu South	Gender	Development	Groups Empowerment -6 tents					1,000,000	1,000,000
619	Kikumbulyu South	Gender	Recurrent	Driving license					1,000,000	1,000,000
620	Kikumbulyu South	Gender	Recurrent	Bodaboda support					1,000,000	1,000,000
621	Kikumbulyu South	Gender	Recurrent	Clubs support			-	-	1,000,000	1,000,000
622	Kikumbulyu South	Gender	Development	Safety support to Boda Boda	1,500,000	668,443	831,557		831,557	831,557
623	Kikumbulyu South	Gender	Development	Support to groups with 4 tents	600,000	7,000	593,000		593,000	593,000
624	Kikumbulyu South	Gender	Development	Shoes/Akala Support			-	500,000	-	500,000
625	Kikumbulyu South	Gender	Development	Support to FBOs with water tanks (Kshs. 0.5million)			-		500,000	500,000
626	Kikumbulyu South	Gender	Development	Support to Elderly (Blankets and mattresses)					500,000	500,000
627	Kikumbulyu South	Gender	Recurrent	Sports development -Ward marathon					500,000	500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
628	Kikumbulyu South	Gender	Development	Ujuzi Teketeke - Salon kits	450,000	-	450,000		450,000	450,000
629	Kikumbulyu South	Gender	Development	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	1,384,879	958,301	426,578		426,578	426,578
630	Kikumbulyu South	Gender	Development	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	-		-	400,000	-	400,000
631	Kikumbulyu South	Gender	Recurrent	Team cash support	360,000	-	360,000		360,000	360,000
632	Kikumbulyu South	Gender	Development	Ujuzi Teketeke - Cameras and communication gadgets	150,000	-	150,000		150,000	150,000
633	Kikumbulyu South	Gender	Development	Plastic chairs for FBOs	25,445	-	25,445		25,445	25,445
634	Kikumbulyu South	Gender	Development	Support to Groups with Gas cylinders	21,671	-	21,671		21,671	21,671
635	Kikumbulyu South	Gender	Development	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	2,480,000	20,000		20,000	20,000
636	Kikumbulyu South	Gender	Development	Support to ligi mashinani		-	-	3,000,000	(3,000,000)	-
637	Kikumbulyu South	Gender	Development	Support to FBOs with chairs (Kshs. 2million) and water tanks (Kshs. 0.5million)		-	-	2,500,000	(2,500,000)	-
638	Kikumbulyu South	Gender	Development	Purchase of tents and chairs		-	-	2,000,000	(2,000,000)	-
639	Kikumbulyu South	Gender	Development	Miradi Kwa Jamii programme		-	-	2,000,000	(2,000,000)	-
640	Kikumbulyu South	Gender	Development	Catering Equipment		-	-	1,000,000	(1,000,000)	-
641	Kikumbulyu South	Gender	Development	Driving license		-	-	1,000,000	(1,000,000)	-
642	Kikumbulyu South	Gender	Development	Bodaboda support		-	-	1,000,000	(1,000,000)	-
643	Kikumbulyu South	Gender	Development	Clubs support		-	-	1,000,000	(1,000,000)	-
644	Kikumbulyu South	Gender	Recurrent	Ligi Mashinani -Support teams with playing kits (uniforms and balls) ,Support to youth groups and Support to ward leagues	3,000,000	3,000,000			-	-
645	Kikumbulyu South	Gender	Recurrent	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujuzi teketeke 600k	600,000	600,000			-	-
646	Kikumbulyu South	Gender	Development	PWD assistive device	500,000	499,623	-		-	-
647	Kikumbulyu South	Gender	Development	Support to elderly	482,500	473,352	-		-	-
648	Kikumbulyu South	Gender	Recurrent	facilitation to the issuance of IDs and Birth certificates	330,000	330,000			-	-
649	Kikumbulyu South	Health	Development	Hospital bills/SHA subscriptions/drugs for chronic illness (Kshs. 200,000)		-	-	3,300,000	78,953	3,378,953
650	Kikumbulyu South	Health	Development	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills-Primary Healthcare	1,000,000		1,000,000		1,000,000	1,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
651	Kikumbulyu South	Health	Development	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	438,406	25,000	413,406		413,406	413,406
652	Kikumbulyu South	Health	Development	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	500,000	214,440	285,560		285,560	285,560
653	Kikumbulyu South	Health	Recurrent	Medical bills and surgical implants	272,776		272,776		272,776	272,776
654	Kikumbulyu South	Health	Development	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	319,100	240,200	78,900		78,900	78,900
655	Kikumbulyu South	Health	Development	Primary Health care -Recruitment of addittional staffs(casuals) in the health facilities	360,000	308,204	51,796		51,796	51,796
656	Kikumbulyu South	Health	Development	Equipping of Mbuinzau and Kalungu dispensaries laboratory -Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	1,000,000	989,272			-	-
657	Kikumbulyu South	Health	Development	Issuance of bicycles to CHP'S (mobility) in Kikumbulyu south ward -- Supply of bicycles to CHP'S in Kikumbulyu South ward	1,000,000	999,910			-	-
658	Kikumbulyu South	Health	Development	Implants and hospital bills	640,951	637,143			-	-
659	Kikumbulyu South	Trade	Development	Recruitment of more market cleaners			-	1,000,000	-	1,000,000
660	Kikumbulyu South	Trade	Development	Construction of Kalamba Stockyard public toilet					700,000	700,000
661	Kikumbulyu South	Trade	Development	Construction of Siembeni Market Public toilet			-	700,000	-	700,000
662	Kikumbulyu South	Transport	Development	Clean cooking (gas cylinders)	3,000,000	1,039,900	1,960,100		1,960,100	1,960,100
663	Kikumbulyu South	Transport	Development	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road -	-			1,000,000	500,000	1,500,000
664	Kikumbulyu South	Transport	Development	Road maintenance - Hire of machines					1,500,000	1,500,000
665	Kikumbulyu South	Transport	Development	Road Improvement- hire of machines- Mikuyuni/Mbui Nzau subward					1,500,000	1,500,000
666	Kikumbulyu South	Transport	Development	Road Improvement- hire of machines- Kalungu/Ngandani subward					1,500,000	1,500,000
667	Kikumbulyu South	Transport	Development	Road improvement - hire of motorgrader					1,000,000	1,000,000
668	Kikumbulyu South	Transport	Development	Kwa Rozina and Sukali drifts /culverts			-	1,000,000	-	1,000,000
669	Kikumbulyu South	Transport	Development	Kwa Munywoki drift /culvert			-	1,000,000	-	1,000,000
670	Kikumbulyu South	Transport	Development	Maintenance of street lights					500,000	500,000
671	Kikumbulyu South	Transport	Development	Kibwezi roads improvement programme -Spot murraming of Kibwezi- london road and other feeder roads within ngumbe and kikoo area.	1,500,000	1,473,820	26,180		26,180	26,180
672	Kikumbulyu South	Transport	Development	Extension of street light/floodlight from bridge to BP			-	1,500,000	(1,500,000)	-
673	Kikumbulyu South	Transport	Development	Road Routine Maintenance			-	1,500,000	(1,500,000)	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
674	Kikumbulyu South	Transport	Development	Rehabilitation of Kwa Kalungu- Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu- Kyanginywa - Masalani road - MTF -	-			1,000,000	(1,000,000)	-
675	Kikumbulyu South	Transport	Development	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki -	-			500,000	(500,000)	-
676	Kikumbulyu South	Transport	Development	Routine maintenance of Kikumbulyu South ward access roads	244,696	244,060			-	-
677	Kikumbulyu South	Transport	Development	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	60,024	59,960			-	-
678	Kikumbulyu South	Transport	Development	REREC matching grant (AIC Mbeetwani and surrounding villages)	55,980	55,224			-	-
679	Kikumbulyu South	Water	Development	KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani,solarization and extension of water pipeline from Kalungu to Ilingoni,Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni watertank pipeline	5,000,000	-	5,000,000		5,000,000	5,000,000
680	Kikumbulyu South	Water	Development	Purchase of 5000l water tanks to groups (climate change adaptaion)	1,000,000	228,713	771,287		1,771,287	1,771,287
681	Kikumbulyu South	Water	Development	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area	-			1,500,000	-	1,500,000
682	Kikumbulyu South	Water	Development	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	-	1,500,000
683	Kikumbulyu South	Water	Development	Kilui water project_ Water extension from Beria to Kirinyanga and from siembeni to ngolomoki			-	1,500,000	-	1,500,000
684	Kikumbulyu South	Water	Development	Lower Ngandani Borehole- Installation of water pump					300,000	300,000
685	Kikumbulyu South	Water	Development	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk	1,000,000	1,000,000			-	-
686	Kikumbulyu South	Gender	Recurrent	Youth Empowerment and sports development	42,254	-	42,254		42,254	42,254
	Kikumbulyu South Total							40,400,000	22,242,064	62,642,064
687	Kilungu	Agriculture	Development	Dairy Value Chain -AI services inclunding Farmers' capacity building	1,000,000	723,372	276,628		276,628	276,628
688	Kilungu	Agriculture	Development	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	1,000,000	747,081	252,919		252,919	252,919

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689	Kilungu	Devolution	Development	Civic Education Programme			-	500,000	-	500,000
690	Kilungu	Devolution	Development	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices) - Construction of Ward headquarter Offices to host all the ward Head of Departments (HoD). The offices to have common store and Kitchen. The offices to have an ICT centre with WIFI and a mini hall of 50 seater.	4,000,000	3,998,571	-	-	-	-
691	Kilungu	Education	Development	Construction of an ECDE Class Kisekini - Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000		3,000,000		3,000,000	3,000,000
692	Kilungu	Education	Development	Kikoko ECDE classes- Construction of ECDE classes			-	3,000,000	-	3,000,000
693	Kilungu	Education	Development	Nunguni ECDE classes- Construction of ECDE classes			-	3,000,000	-	3,000,000
694	Kilungu	Education	Development	Feeding program- Provision of food to ECDE pupils			-	2,000,000	-	2,000,000
695	Kilungu	Education	Development	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting	1,657,123	1,568,124	88,999		88,999	88,999
696	Kilungu	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	500,000	-		-	-
697	Kilungu	Finance	Development	Maintenance of Critical Infrastructure -repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	3,000,000	2,849,735	150,265	-	150,265	150,265
698	Kilungu	Gender	Development	Purchase of 14 tents each with 100 chairs			-	3,000,000	500,000	3,500,000
699	Kilungu	Gender	Development	Purchase of 14 no of 100 brabded Tents and Chairs	3,500,000	173,880	3,326,120		3,326,120	3,326,120
700	Kilungu	Gender	Recurrent	Support to Ligi mashinani					2,000,000	2,000,000
701	Kilungu	Gender	Recurrent	Ligi mashinani PWDs					1,000,000	1,000,000
702	Kilungu	Gender	Development	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches	-		-	475,000	-	475,000

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				etc)						
703	Kilungu	Gender	Recurrent	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	525,000	454,866	70,134		70,134	70,134
704	Kilungu	Gender	Development	Support to Ligi mashinani			-	2,000,000	(2,000,000)	-
705	Kilungu	Gender	Development	Ligi mashinani PWDs			-	1,000,000	(1,000,000)	-
706	Kilungu	Gender	Recurrent	Ligi mashinani and awards-Awards, Health cover (first aid kit), Training of Coaches and Refs, Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics	2,000,000	2,000,000			-	-
707	Kilungu	Gender	Development	Youth empowerment(Training and licensing of Boda Boda Riders and car driving)	1,400,000	1,398,020	-		-	-
708	Kilungu	Gender	Recurrent	PWD Mapping, Registration and Census	29,500	29,196			-	-
709	Kilungu	Health	Development	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	-	1,000,000
710	Kilungu	Health	Development	Waiving hospital bills for patients			-	500,000	-	500,000
711	Kilungu	Health	Development	Kyanganda staff quarter-Completion of staff quarter			-	500,000	-	500,000
712	Kilungu	Health	Development	Waiving medical bills-Clear medical bill for patients			-	500,000	-	500,000
713	Kilungu	Health	Development	Kaia Health centre-Fencing completion			-	500,000	-	500,000
714	Kilungu	Health	Development	Relief Fund -Hospital waiving of bills to the needy hospitalized	1,000,000	662,850	337,150		337,150	337,150
715	Kilungu	Health	Development	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	2,000,000	1,970,000	30,000		30,000	30,000
716	Kilungu	Health	Development	Fencing with a gate Kwa-Mukuta Dispensary including the Hospital chapel-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	1,000,000	980,000	20,000		20,000	20,000
717	Kilungu	Health	Development	Mutungu Health centre - Medical Bills for the needy cases and PWDs	14,132	14,132			-	-
718	Kilungu	Lands	Development	Issuance of title deeds for Nunguni Township			-	2,000,000	-	2,000,000
719	Kilungu	Trade	Development	Construction of Kikoko market shed			-	2,000,000	-	2,000,000
720	Kilungu	Transport	Development	Matuu/Mitini road			-	5,000,000	-	5,000,000
721	Kilungu	Transport	Development	Kitituni , Nthaeni, Kwa muthiani, Kioko, kwa ngao, kyaini, kwa mukuta dispensary to kikuyuni			-	3,000,000	-	3,000,000

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722	Kilungu	Transport	Development	Domino - Kithangathini - Mbuini - Kisyani Road-Construction of a drift at Kithangathini river, Digging of drainage,Full Murraming and compacting,Grading (parts),Concrete Works and Beaconing -	3,000,000	145,000	2,855,000		2,855,000	2,855,000
723	Kilungu	Transport	Development	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage,Grading, Murraming and Compacting and Concrete works -	-			2,000,000	-	2,000,000
724	Kilungu	Transport	Development	Makutano/ mwanyani/ St Lucia/ Kyangonye			-	2,000,000	-	2,000,000
725	Kilungu	Transport	Development	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting,Concrete works and Beaconing -	-			1,500,000	-	1,500,000
726	Kilungu	Transport	Development	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murraming and Compacting,Concrete works and Beaconing -	-			1,000,000	-	1,000,000
727	Kilungu	Transport	Development	Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murraming of kwa muloki-kwa esther-kwa kamusyi, AIC Nunguni-Mutungu Hospital-kwa Ebenezer-kwa PK-Kwa ndeke-mwanyani kisyulya-kiumoni- kithembe GFBC-kwa Josia Mwangangi	4,600,000	4,592,872			-	-
728	Kilungu	Transport	Development	Road improvement – fuel/Machine hire	3,757,610	3,757,610			-	-
729	Kilungu	Transport	Development	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions	122,291	122,000			-	-
730	Kilungu	Transport	Development	Routine maintenance of Kilungu access roads(Fuel)	85,600	85,351			-	-
731	Kilungu	Transport	Development	Kithangathini – Kisyani – nduu Sunday school road – concrete works	78,068	68,600			-	-
732	Kilungu	Transport	Development	Kituiuni Junction – Mutanda primary (culverts, grading, spot murruming and spot slabs)	48,602	46,620			-	-
733	Kilungu	Transport	Development	Routine maintenance of roads-Fuel	27,229	27,229			-	-
734	Kilungu	Transport	Development	Kitituni – Nyaani Road – construction of gabions	25,477	15,680			-	-
735	Kilungu	Transport	Development	Kilungu – Kimandeni Road - construction of Gabions	13,580	13,000			-	-
736	Kilungu	Water	Development	Ndiani water project_Construction of Substation and raising main			-	3,000,000	-	3,000,000
737	Kilungu	Water	Development	Usi Uasa _Solarization, raising the weir wall and distribution to Kyanganda dispensary			-	2,500,000	-	2,500,000

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738	Kilungu	Water	Development	Nduu Water Project -Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa Ndeke rising main distribution line and return line.	2,000,000	959,823	1,040,177		1,040,177	1,040,177
739	Kilungu	Water	Development	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	2,500,000	2,452,394	47,606		47,606	47,606
740	Kilungu	Water	Development	Ndiani water project – 2km raising main, (utumomu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.	1,973,000	1,973,000			-	-
741	Kilungu	Agriculture	Development	Avocado Value Chain development	402,480	237,680	164,800		164,800	164,800
	Kilungu Total							41,975,000	12,159,798	54,134,798
742	Kisau/Kiteta	Agriculture	Development	Supply of certified seeds			-	1,000,000	-	1,000,000
743	Kisau/Kiteta	Agriculture	Development	Repairs and supply of acaricides at Ngoni cattle dip			-	100,000	-	100,000
744	Kisau/Kiteta	Agriculture	Development	Supply of Mango fruit fly baits			-	500,000	(500,000)	-
745	Kisau/Kiteta	Agriculture	Development	Mango production and storage support and poultry farming.Mango(fruit fly traps and cold storage)and supply with chicks	500,000	499,820			-	-
746	Kisau/Kiteta	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	1,000,000	882,833	117,167		-	-
747	Kisau/Kiteta	Education	Development	Katuma ECDE class- Construction of 2 classrooms, office, store, 10,000L water tank and kiddy chairs & tables			-	3,200,000	-	3,200,000
748	Kisau/Kiteta	Education	Development	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	-	3,200,000
749	Kisau/Kiteta	Education	Development	Kivani and Muutini primary ECDEs- Kiddy chairs					265,451	265,451
750	Kisau/Kiteta	Education	Development	Construction and equipping of Muutini ECDE- Class construction,latrine and playground	3,000,000	2,938,261	61,739		0	0
751	Kisau/Kiteta	Education	Development	Construction and equipping of Iviani ECDE-Class construction,latrine and playground	3,000,000	2,896,172	103,829		-	-
752	Kisau/Kiteta	Education	Development	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000	1,000,000	-		-	-
753	Kisau/Kiteta	Education	Development	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	-		-	-

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754	Kisau/Kiteta	Education	Development	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	159,758	159,758	-		-	-
755	Kisau/Kiteta	Gender	Development	Purchase of tents and chairs			-	3,000,000	1,000,000	4,000,000
756	Kisau/Kiteta	Gender	Recurrent	Ligi Mashinani-Support to sporting activities in the ward					1,050,000	1,050,000
757	Kisau/Kiteta	Gender	Development	Ligi Mashinani-Support to sporting activities in the ward			-	1,050,000	(1,050,000)	-
758	Kisau/Kiteta	Gender	Recurrent	Ligi-Mashinani	1,000,000	1,000,000			-	-
759	Kisau/Kiteta	Gender	Development	Sports Development Programme- Levelling of Iviani, Kivani and Kiteta layground	100,899	100,899	-		-	-
760	Kisau/Kiteta	Gender	Development	Kiteta Playground	99,923	99,923	-		-	-
761	Kisau/Kiteta	Health	Development	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	1,299,442	1,279,348	20,094	1,700,558	20,094	1,720,652
762	Kisau/Kiteta	Health	Development	Equipping Kisau Sub County Hospital with a complete set of dental chair unit			-	1,300,000	-	1,300,000
763	Kisau/Kiteta	Lands	Development	Surveying and catchment concrete posts for Ndituni Water Project			-	1,500,000	-	1,500,000
764	Kisau/Kiteta	Lands	Development	Operationalization of Mbooni - Kee Municipality	1,000,000	903,833	96,167		96,167	96,167
765	Kisau/Kiteta	Transport	Development	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	-	6,000,000
766	Kisau/Kiteta	Transport	Development	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures -	-			1,500,000	-	1,500,000
767	Kisau/Kiteta	Transport	Development	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -	1,500,000	22,500	1,477,500		1,477,500	1,477,500
768	Kisau/Kiteta	Transport	Development	Installation of floodlights at Muluti, Ndivuni (near Mbooni SCA's Office) and Ngaa shopping centers			-	500,000	117,167	617,167
769	Kisau/Kiteta	Transport	Development	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - thwake road. - NYS	4,000,000	3,813,860	186,140		186,140	186,140
770	Kisau/Kiteta	Transport	Development	Routine maintenance across the ward roads(NYS/MTF/Contractual)	4,000,000	3,877,368	122,632		122,632	122,632
771	Kisau/Kiteta	Transport	Development	Floodlights at Mbiani ,Nthungoni,Katungoli, Kwa Kulumba and Kavutini Markets	3,000,000	2,951,715	48,285		48,285	48,285
772	Kisau/Kiteta	Transport	Development	Construction of Boda Boda Shed at Kwa Ndunda	1,000,000	966,991	33,009		33,009	33,009

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				and Ngoni market						
773	Kisau/Kiteta	Water	Development	Ngoni Earthdam solarization & distribution			-	5,650,000	-	5,650,000
774	Kisau/Kiteta	Water	Development	Equipping of Syumbe/Kanyenyoni B/H-Equipping with solar pumping system and point water kiosk			-	4,500,000	-	4,500,000
775	Kisau/Kiteta	Water	Development	Distribution of Kinze Earth dam water project - Return line distribution from no. 8 market to source-MBONIWASCO			-	2,000,000	-	2,000,000
776	Kisau/Kiteta	Water	Development	Distribution of Songeni B/H water_Elevated steel tower tank distribution & return distribution			-	2,000,000	-	2,000,000
777	Kisau/Kiteta	Water	Development	Rehabilitation of Kwa Matinga B/H_Motor replacement & B/H Flushing			-	500,000	-	500,000
778	Kisau/Kiteta	Water	Development	Kinze Water project-Distribution	7,000,000	6,900,000	100,000		100,000	100,000
779	Kisau/Kiteta	Water	Development	Kithongo borehole	2,255,359	2,255,359			-	-
780	Kisau/Kiteta	Water	Development	Water improvement in Kiamani and Kyome market(tank and accessories), Kyala self help group/ Sinai self help group/Mulunga self help group (generator and pipes)	772,309	772,309			-	-
781	Kisau/Kiteta	Water	Development	Kamen Self Help Group- Water improvement fund	409,374	401,195			-	-
782	Kisau/Kiteta	Water	Development	Ndumanu earth dam	100,000	100,000			-	-
783	Kisau/Kiteta	Water	Development	Syumbe borehole	22,884	22,884			-	-
	Kisau/Kiteta Total							39,200,558	2,966,446	42,167,004
784	Kithungo/Kitundu	Agriculture	Development	Rehabilitation of Uvuu Coffee Factory	3,000,000	2,974,541	-		-	-
785	Kithungo/Kitundu	Agriculture	Development	Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery	87,508	84,405			-	-
786	Kithungo/Kitundu	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	396,303	88,440	307,863		307,863	307,863
787	Kithungo/Kitundu	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)	500,000	500,000	-		-	-
788	Kithungo/Kitundu	Devolution	Development	Civic education Programme			-	500,000	-	500,000
789	Kithungo/Kitundu	Education	Development	Syathani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water	2,500,000		2,500,000		2,500,000	2,500,000

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				harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
790	Kithungo/Kitundu	Education	Development	Imandini ECDE- Construction of one classroom, office, store and water tank and play equipment			-	2,300,000	-	2,300,000
791	Kithungo/Kitundu	Education	Development	Mumani ECDE- Construction of one classroom, office, store and water tank and play equipment			-	2,300,000	-	2,300,000
792	Kithungo/Kitundu	Education	Development	Woyani ECDE- Construction of one classroom, office, store and water tank and play equipment			-	2,300,000	-	2,300,000
793	Kithungo/Kitundu	Education	Development	Kaseki ECDE- Construction of one classroom, office, store and water tank and play equipment			-	2,300,000	-	2,300,000
794	Kithungo/Kitundu	Education	Development	Nthaani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,415,501	84,499		84,499	84,499
795	Kithungo/Kitundu	Education	Development	Muvuti ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,369,907	130,093		80,093	80,093
796	Kithungo/Kitundu	Education	Development	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	-		-	-
797	Kithungo/Kitundu	Education	Development	Installation of Rain Water goods,chairs,play equipment,fitting of shelves in store and 10,000 liters water tank at Kyambwika ECDE	500,000	500,000	-		-	-
798	Kithungo/Kitundu	Gender	Development	Munyuuka playground - Levelling of the playground and protection works.			-	3,000,000	-	3,000,000
799	Kithungo/Kitundu	Gender	Recurrent	Support to Ligi mashinani					2,000,000	2,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
800	Kithungo/Kitundu	Gender	Development	Purchase of tents to 3 groups			-	750,000	128,605	878,605
801	Kithungo/Kitundu	Gender	Development	Purchase of catering equipment to 5 groups			-	750,000	-	750,000
802	Kithungo/Kitundu	Gender	Development	PWDs empowerment- Support to Income Generating activities			-	500,000	-	500,000
803	Kithungo/Kitundu	Gender	Development	Purchase of chairs and tents					500,000	500,000
804	Kithungo/Kitundu	Gender	Development	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	60,000	-	60,000		60,000	60,000
805	Kithungo/Kitundu	Gender	Development	Support to Ligi mashinani			-	2,000,000	(2,000,000)	-
806	Kithungo/Kitundu	Gender	Development	Purchase of tents and chairs to groups -Mbu ya Kilamitho SHG,Nthaani SHG, Wikwayo Ngai ya Kati SHG, Atumia ma Kilenge SHG, Inee ya Muvaa SHG and Kaliani Welfare SHG	1,500,000	1,496,367	-		-	-
807	Kithungo/Kitundu	Gender	Recurrent	Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000	1,500,000			-	-
808	Kithungo/Kitundu	Gender	Recurrent	PWDs Mapping	500,000	500,000			-	-
809	Kithungo/Kitundu	Gender	Development	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	482,500	479,371	-		-	-
810	Kithungo/Kitundu	Gender	Development	Support to registered groups(Tents and Chairs)- Witiko wa Uvuu SHG,Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG,Kiia United SHG,Wendo wa Linga SHG	75,600	75,000	-		-	-
811	Kithungo/Kitundu	Gender	Development	Levelling of Kusyongali playground	34,554	33,600	-		-	-
812	Kithungo/Kitundu	Health	Development	Rehabilitation of Kitundu Dispensary	-			1,500,000	-	1,500,000
813	Kithungo/Kitundu	Health	Development	Utwiini dispensary-Equipping and operationalization of the laboratory			-	700,000	-	700,000
814	Kithungo/Kitundu	Health	Development	Fencing of Kinyansye dispensary			-	300,000	-	300,000
815	Kithungo/Kitundu	Health	Development	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	191,075	112,470	78,605		-	-
816	Kithungo/Kitundu	Trade	Development	Construction of Katumani market Public toilet			-	700,000	-	700,000
817	Kithungo/Kitundu	Trade	Development	Construction of sanitation block at Kitundu market and Kilyungi Market	144,585	99,537	45,048		45,048	45,048
818	Kithungo/Kitundu	Transport	Development	Kwa Kavo- Iimbani-Yamutundu-Kwa Musama road			-	4,500,000	-	4,500,000
819	Kithungo/Kitundu	Transport	Development	Bush Clearing and heavy grading of Kithungo-	-			4,000,000	-	4,000,000

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				Katumani-Mukuyuni-Katamani-Kithangaini-Katitu road-Widening,grading and drainage structure -						
820	Kithungo/Kitundu	Transport	Development	Ndauni-Kitonyini-Kasekini-Itulandoo road			-	4,000,000	-	4,000,000
821	Kithungo/Kitundu	Transport	Development	Grading and opening of ward roads-fuel for county machinery (Nzueni - Muvaa - Manyanzaani - Kwa Kathungu - Kitulani - Nyangeni)			-	1,700,000	-	1,700,000
822	Kithungo/Kitundu	Transport	Development	Grading and construction of culverts-Manyanzaani to Kaliini road			-	1,000,000	-	1,000,000
823	Kithungo/Kitundu	Transport	Development	Kusyongali Floodlight			-	700,000	-	700,000
824	Kithungo/Kitundu	Transport	Development	Repair and relocation of flood lights in Kithungo/Kitundu Ward			-	600,000	-	600,000
825	Kithungo/Kitundu	Transport	Development	Road Improvement - Fuel					500,000	500,000
826	Kithungo/Kitundu	Transport	Development	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures -	4,000,000	3,919,113	80,887		80,887	80,887
827	Kithungo/Kitundu	Transport	Development	Construction of a drift at Kyevutula -	4,000,000	3,938,068	61,932		61,932	61,932
828	Kithungo/Kitundu	Transport	Development	Paving of Katunyoni Market to Kwa Yula footpath	-			400,000	(400,000)	-
829	Kithungo/Kitundu	Transport	Development	Paving Katunyoni market to Kwa Yula footpath	-		-	100,000	(100,000)	-
830	Kithungo/Kitundu	Transport	Development	Installation of floodlights at Nthengo,Syathani and Kalambya markets	2,100,000	2,100,000			-	-
831	Kithungo/Kitundu	Transport	Development	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa Iwalkanga Road	219,912	216,092			-	-
832	Kithungo/Kitundu	Transport	Development	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	200,000	200,000			-	-
833	Kithungo/Kitundu	Transport	Development	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	172,972	172,700			-	-
834	Kithungo/Kitundu	Transport	Development	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	81,783	81,000			-	-
835	Kithungo/Kitundu	Transport	Development	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	81,046	81,046			-	-
836	Kithungo/Kitundu	Water	Development	Mwenyeani water Pjocet Solarization and fencing			-	3,000,000	-	3,000,000
837	Kithungo/Kitundu	Water	Development	Mutooni water project_Distribution to Mutooni village and Kithungo market- (3Km)			-	2,000,000	-	2,000,000
838	Kithungo/Kitundu	Water	Development	Mutooni borehole water project-Equipping and distribution of water to Kithungo primary,secondary and market,Mutooni village and Munyuuka primary	4,000,000	3,915,954	84,046		84,046	84,046
839	Kithungo/Kitundu	Water	Development	Kiumi Water Project - Rehabilitation of Kitundu –	64,635	64,635			-	-

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				kilyungi pipeline and extension to water distribution network to ithembo. construction of 1No. water kiosk at ithembo. market to be served is kilyungu and ithemboni shopping centre and 2No.schools (Kilyungi secondary school and Kilyungi primary school). Replacement of water storage tank at for kiumbuni water kiosk.						
840	Kithungo/Kitundu	Water	Development	Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Construction of 3No. water kiosks at Kyambwika , Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market	55,324	55,324			-	-
	Kithungo/Kitundu Total							41,900,000	3,932,973	45,832,973
841	Kitise/Kithuki	Agriculture	Development	Ward farmers SACCO			-	2,000,000	-	2,000,000
842	Kitise/Kithuki	Agriculture	Development	Kitise stockyard and Maintenance			-	1,000,000	-	1,000,000
843	Kitise/Kithuki	Agriculture	Development	Provision for vaccines against rabbies			-	500,000	-	500,000
844	Kitise/Kithuki	Agriculture	Development	a) Livestock development-Pasture provision, AI services , trainings and value addition b) Bee keeping -Provision of beehives, protective gears, training, value addition and marketing	2,000,000	1,606,501	393,499		393,499	393,499
845	Kitise/Kithuki	Agriculture	Development	Operationalization of Kikome Irrigation Scheme (stalled project)	818,843	507,993	539,166		239,166	239,166
846	Kitise/Kithuki	Agriculture	Development	Kikome Irrigation scheme	54,000	17,500	36,500		36,500	36,500
847	Kitise/Kithuki	Agriculture	Development	Training of young Agripreneurs	25,566				-	-
848	Kitise/Kithuki	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	537,704	353,690	184,014		184,014	184,014
849	Kitise/Kithuki	Devolution	Development	Civic education Programme			-	500,000	-	500,000
850	Kitise/Kithuki	Education	Development	Construction of Mikauni ecde centre -Construction	2,500,000		2,500,000		2,500,000	2,500,000

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				of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
851	Kitise/Kithuki	Education	Development	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	-	2,500,000
852	Kitise/Kithuki	Education	Development	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	-	2,500,000
853	Kitise/Kithuki	Education	Development	Yinthungu CTTI- renovation of classrooms			-	500,000	-	500,000
854	Kitise/Kithuki	Education	Development	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,415,325	84,675		84,675	84,675
855	Kitise/Kithuki	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
856	Kitise/Kithuki	Gender	Recurrent	Youth Empowerment -Ligi mashinani					1,000,000	1,000,000
857	Kitise/Kithuki	Gender	Development	Support to PWDs			-	500,000	-	500,000
858	Kitise/Kithuki	Gender	Recurrent	Sports Development -Ward Tournament	500,000	-	500,000		500,000	500,000
859	Kitise/Kithuki	Gender	Recurrent	Support to sporting activities in the ward. (Ward tonarment)					500,000	500,000
860	Kitise/Kithuki	Gender	Recurrent	Pwd support -Mapping and assessment of pwds	500,000	188,000	312,000		312,000	312,000
861	Kitise/Kithuki	Gender	Development	Youth Empowerment -Ligi mashinani			-	1,000,000	(1,000,000)	-

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862	Kitise/Kithuki	Gender	Development	Support to sporting activities in the ward. (Ward tonarment)			-	500,000	(500,000)	-
863	Kitise/Kithuki	Gender	Recurrent	Sports Development -Ligi Mashinani	1,000,000	1,000,000			-	-
864	Kitise/Kithuki	Gender	Development	Rehabilitation of Kitise Market public dias	999,700	999,412	-		-	-
865	Kitise/Kithuki	Gender	Development	Youth Empowerment- Ujuzi Teke Teke	800,000	786,207	-		-	-
866	Kitise/Kithuki	Gender	Development	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	200,000	199,900	-		-	-
867	Kitise/Kithuki	Gender	Recurrent	Youth Empowerment- Ujuzi Teke Teke	179,840	177,620			-	-
868	Kitise/Kithuki	Gender	Development	Construction of public dias (Jukwaa) at Kitise Market	81,011	81,010	-		-	-
869	Kitise/Kithuki	Gender	Recurrent	PWD Mapping, Registration and Census	30,500	30,196			-	-
870	Kitise/Kithuki	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,744	7,560	-		-	-
871	Kitise/Kithuki	Health	Development	Kiuuku dispensary-Construction of new outpatient block			-	3,000,000	-	3,000,000
872	Kitise/Kithuki	Health	Development	Maaueli dispensary-Construction of incinerator,septic pit, construction of staff toilet , wiring and dropping of electricity			-	2,000,000	-	2,000,000
873	Kitise/Kithuki	Health	Development	Matheani dispensary-Fencing and installation of a gate			-	1,000,000	-	1,000,000
874	Kitise/Kithuki	Health	Development	Medical Bills	650,000	142,392	507,608		507,608	507,608
875	Kitise/Kithuki	Health	Development	Medical Bills			-	300,000	-	300,000
876	Kitise/Kithuki	Health	Development	Medical Bills and Implants	221,406	191,075	30,331		30,331	30,331
877	Kitise/Kithuki	Lands	Development	Kwa Muthembwa Sand dam	1,000,000		1,000,000		-	-
878	Kitise/Kithuki	Sand Authority	Development	Kwa Muthembwa Sand dam					1,000,000	1,000,000
879	Kitise/Kithuki	Sand Authority	Development	Ngunguuni Kwa Mutuku Gulley - Gabbion			-	1,000,000	-	1,000,000
880	Kitise/Kithuki	Sand Authority	Development	Kwa Muthembwa - Gabbion			-	400,000	-	400,000
881	Kitise/Kithuki	Transport	Development	Fuel for routine road maintenance - Contracted			-	4,000,000	-	4,000,000
882	Kitise/Kithuki	Transport	Development	Kikome-Kwanyaa road - opening, grading and structural works			-	3,000,000	-	3,000,000
883	Kitise/Kithuki	Transport	Development	Construction of key walls along Athiani - mwania - Kikome - Kwa Nyaa road	-			1,000,000	-	1,000,000

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884	Kitise/Kithuki	Transport	Development	Installation of Road Structures			-	700,000	-	700,000
885	Kitise/Kithuki	Transport	Development	Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwanja)	2,997,634	2,996,680			-	-
886	Kitise/Kithuki	Transport	Development	Road Improvement-NYS	2,500,000	2,500,000			-	-
887	Kitise/Kithuki	Transport	Development	Road opening - Kyuasi - Londokwe and From Mutikati - Kikwasu - Winzeni road	2,000,000	2,000,000			-	-
888	Kitise/Kithuki	Transport	Development	Rehabilitation of 4 solar floodlights	1,000,000	1,000,000			-	-
889	Kitise/Kithuki	Transport	Development	Floodlight at Kasayani Market	350,000	350,000			-	-
890	Kitise/Kithuki	Transport	Development	Flood light at muangeni Market	350,000	331,834			-	-
891	Kitise/Kithuki	Transport	Development	construction of Keywalls at Athiani-Kikome road	161,600	161,600			-	-
892	Kitise/Kithuki	Transport	Development	Construction of high mast floodlight at Yinthungu market	30,985	28,140			-	-
893	Kitise/Kithuki	Water	Development	Rehabilitation of Maana Ana earth dam - Desilting, reshaping of embankment, spillway, check dams and draw point and desilting of Tuma earth dam	-			4,000,000	-	4,000,000
894	Kitise/Kithuki	Water	Development	Kitise water project_Genset, control panel, changer unit, cabbles and accessories, genset pumping housing			-	3,500,000	-	3,500,000
895	Kitise/Kithuki	Water	Development	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	-	3,300,000
896	Kitise/Kithuki	Water	Development	Kwa Nzeki/Makovo earth dam –reconstruction of embankment, repair of spill way, desilting and expansion ,construction of check dams ,fencing and draw-off system.	6,000,000	4,066,760	1,933,240		1,933,240	1,933,240
897	Kitise/Kithuki	Water	Development	Kwa Nzeki/Makovo earthdam_Reshaping of embankment and spill way (earthworks), 2 Checkdams, expansion and a pit latrine			-	1,700,000	-	1,700,000
898	Kitise/Kithuki	Water	Development	Water Extension - Supply of pipes, trenching and installation using community labor approach - Kivwauni Kya Ngangani to iiani kwa Musango			-	600,000	300,000	900,000
899	Kitise/Kithuki	Water	Development	Water Improvement - Tconnection to Mbata Munathi and supply of 2 water tanks (10,000 litres and 5,000 litres)					200,000	200,000
900	Kitise/Kithuki	Water	Development	Athi Mwanja water project - Distribution of Athi	750,000	608,420	141,580		141,580	141,580

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				Mwania water project for irrigation(Feasibility study)						
901	Kitise/Kithuki	Water	Development	a) Kitise water project -Replacement 3 inch rising main pipeline from Katangini treatment works to Yikitise primary school. b) Construction of elevated steel tank at Yikitise primary school and ejecting to distribution lines c) NB: The funding is a top up to the current project funding.	5,300,000	5,200,000	100,000		100,000	100,000
902	Kitise/Kithuki	Water	Development	Solarization and installation of water Pump at Kwambila Earth Dam and extension of the same project from Kiuuku Market to Kasayani Market and also from Kiuuku Market to Bosnia	4,200,000	4,116,000	84,000		84,000	84,000
903	Kitise/Kithuki	Water	Development	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,449,350	1,449,350			-	-
904	Kitise/Kithuki	Water	Development	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	414,100	414,100			-	-
905	Kitise/Kithuki	Water	Development	Kwa mbila earthdam -Distribution from Kiambani to Kiuuku	30,000	30,000			-	-
906	Kitise/Kithuki	Water	Development	Mukameni B Borehole - Purchase and installation of motor	10,000	10,000			-	-
	Kitise/Kithuki Total							41,000,000	8,546,613	49,546,613
907	Makindu	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	842,520	157,480		157,480	157,480
908	Makindu	Devolution	Development	Civic Education Programme			-	500,000	-	500,000
909	Makindu	Education	Development	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	-	3,800,000
910	Makindu	Education	Development	ABC Nguuni ECDE Classroom- Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine			-	3,500,000	-	3,500,000

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				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						
911	Makindu	Education	Development	Equipping of Kisingo VTC workshop- Equipping of the workshop with computers, shelves, network/WIFI accessories, Printer, furniture (chairs and executive tables)			-	1,300,000	-	1,300,000
912	Makindu	Education	Development	Ngukuni ECDE toilet- Construction of Ngukuni ECDE toilet			-	600,000	-	600,000
913	Makindu	Education	Development	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 1No. Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	2,319,240	2,104,564	214,676		214,676	214,676
914	Makindu	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
915	Makindu	Gender	Recurrent	PWDs support -Provision of chicks & beehives-poultry & Apiculture	1,300,000	484,000	816,000		816,000	816,000
916	Makindu	Gender	Recurrent	Ligi Mashinani -Facilitation of sports through cash awards and equipment	1,500,000	1,300,000	200,000		200,000	200,000
917	Makindu	Gender	Recurrent	Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward	2,000,000	2,000,000			-	-
918	Makindu	Gender	Recurrent	PWD Mapping, Registration, and Census	30,500	30,196			-	-
919	Makindu	Health	Development	Construction of new outpatient block for Kiboko Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)			-	4,500,000	-	4,500,000
920	Makindu	Health	Development	Construction of Makindu Township Dispensary(consultation room, examination room, MCH, pharmacy, store and laboratory)			-	4,500,000	-	4,500,000
921	Makindu	Health	Development	Hospital, mortuary and CT scan bills			-	3,000,000	362,473	3,362,473
922	Makindu	Health	Development	Upgrading of Kambo Health Centre- Fencing and construction of maternity			-	3,200,000	-	3,200,000
923	Makindu	Health	Development	Hospital Bills and implants	3,000,000	1,188,810	1,811,190		1,811,190	1,811,190

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
924	Makindu	Health	Development	Recruitment of casual staff (4 nurses) in health facilities within the Ward	3,000,000	1,500,000	1,500,000		1,500,000	1,500,000
925	Makindu	Health	Development	Kavete dispensary and Kai dispensary -conversion of one room to lab and equipping at both facilities, Electrification of kai Dispensary and renovation of Kavete dispensary	2,000,000	1,969,985	30,015		30,015	30,015
926	Makindu	Health	Development	Hospital bills and implants	1,450,720	1,450,720			-	-
927	Makindu	Lands	Development	Beaconing and issuance of title deeds.	361,466	361,000	2,000,000		-	-
928	Makindu	Transport	Development	Kavete-Kangii-Ngakaa road			-	2,500,000	-	2,500,000
929	Makindu	Transport	Development	Yiiani REREC project			-	1,700,000	-	1,700,000
930	Makindu	Transport	Development	Grading of Kiboko underpass - Ngaakaa - Kalii - Kavatini - Yimwaa - Masalani - Kisingo(makindu - wote) road 43.5 Km					1,500,000	1,500,000
931	Makindu	Transport	Development	Routine road maintenance and improvement- fuel			-	600,000	-	600,000
932	Makindu	Transport	Development	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa matatu stages to Unisacco microfinance	1,000,000	976,964	23,036		23,036	23,036
933	Makindu	Transport	Development	Road maintenace - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy –Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani mrkt – Kwa Kitonyi – Mombasa road Ikoyo. 4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katumani – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptised Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiambeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.	4,700,000	4,700,000			-	-
934	Makindu	Transport	Development	Purchase of a 3phase transformer and connection to 120 homes	2,500,000	2,490,717			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
935	Makindu	Transport	Development	Gravelling and spot murraming of at least 6 spots of roads, trenches and areas affected by rains within Makindu ward.	1,000,000	1,000,000			-	-
936	Makindu	Transport	Development	Roads improvement programme(Fuel)	344,920	344,920			-	-
937	Makindu	Water	Development	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project	1,900,000	1,862,473	37,527	3,800,000	(1,862,473)	1,937,527
938	Makindu	Water	Development	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	-	1,600,000
939	Makindu	Water	Development	Excavation of Syengoni earth dam	1,309,020	158,556	1,150,464		1,150,464	1,150,464
940	Makindu	Water	Development	Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	1,750,000	1,669,873	80,127		80,127	80,127
941	Makindu	Water	Development	Rehabilitation and extension of Katheani and Kwa Mbuli BH	1,600,000	1,579,976	20,024		20,024	20,024
942	Makindu	Water	Development	Syengoni BH- equipping	2,700,000	700,000	2,000,000		-	-
943	Makindu	Water	Development	Athi Tunguni water project- Additional funding to facilitate implementation to scope	2,175,126	2,175,126			-	-
944	Makindu	Water	Development	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000	500,000			-	-
945	Makindu	Water	Development	Kiboko Twaandu water project KPLC bill payment	19,970	19,970			-	-
946	Makindu	Gender	Development	Purchase of chairs, tents and sufurias (50 litres, 60 litres and 80 litres) for FBOS and SHGs					3,900,000	3,900,000
947	Makindu	Gender	Recurrent	Sports Development- Ligi Mashinani					2,200,000	2,200,000
948	Makindu	Gender	Development	Youth empowerment and development programme-Ujuzi teke teke			-	1,500,000	-	1,500,000
949	Makindu	Gender	Development	PWD economic empowerment programme -Poultry and goat rearing			-	1,000,000	-	1,000,000
950	Makindu	Gender	Development	Sports Development- Ligi Mashinani			-	2,200,000	(2,200,000)	-
	Makindu Total							39,800,000	9,903,012	49,703,012
951	Masongaleni	Agriculture	Development	Masongaleni Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers	500,000	500,000			-	-
952	Masongaleni	Education	Development	Kaliani ECDE - Construction of a classroom, office and store			-	2,500,000	-	2,500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
953	Masongaleni	Education	Development	Miangeni ECDE - Construction of a classroom, office and store			-	2,500,000	-	2,500,000
954	Masongaleni	Education	Development	Muliluni ECDE - Construction of a classroom, office and store			-	2,500,000	-	2,500,000
955	Masongaleni	Education	Development	Mweini ECDE - Construction of a classroom, office and store			-	2,500,000	-	2,500,000
956	Masongaleni	Education	Development	Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	333,974	2,066,026		2,066,026	2,066,026
957	Masongaleni	Education	Development	Ndauni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	368,623	2,031,377		2,031,377	2,031,377
958	Masongaleni	Education	Development	Utini ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	2,321,136	78,865		78,865	78,865
959	Masongaleni	Education	Development	Iongoni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy	2,400,000	2,400,000	-		-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
960	Masongaleni	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
961	Masongaleni	Gender	Recurrent	Sports Development - Ligi Mashinani(Kshs. 1.1M) and Masongaleni All Stars Exposure (Kshs. 0.4M)					1,500,000	1,500,000
962	Masongaleni	Gender	Development	Purchase of 4 tents and accompanying chairs			-	1,100,000	-	1,100,000
963	Masongaleni	Gender	Development	Purchase of 3 pool tables			-	500,000	-	500,000
964	Masongaleni	Gender	Development	Purchase of 50-seater tent					150,386	150,386
965	Masongaleni	Gender	Development	Support social empowerment economic programs - tents and chairs to groups	1,000,000	927,897	72,103		72,103	72,103
966	Masongaleni	Gender	Development	Sports Development - Ligi Mashinani			-	1,500,000	(1,500,000)	-
967	Masongaleni	Gender	Recurrent	Sports and Ligi Mashinani	1,000,000	999,923			-	-
968	Masongaleni	Gender	Recurrent	Training and issuance of driving licences	1,000,000	984,905			-	-
969	Masongaleni	Gender	Development	Purchase of plastic chairs for churches	900,000	899,243	-		-	-
970	Masongaleni	Gender	Development	Purchase of blankets-Heavy duty	115,608	-	115,608		-	-
971	Masongaleni	Gender	Development	Purchase of Tents	106,390	104,860	-		-	-
972	Masongaleni	Health	Development	Ngwata Health Centre - Construction of an hospital block			-	4,500,000	-	4,500,000
973	Masongaleni	Health	Development	Masongaleni Health Centre - construction of a mortuary block			-	4,500,000	-	4,500,000
974	Masongaleni	Health	Development	Medical Bills			-	500,000	-	500,000
975	Masongaleni	Health	Development	Provision of primary healthcare					421,618	421,618
976	Masongaleni	Health	Development	Medical Bills	473,447	253,431	220,016		220,016	220,016
977	Masongaleni	Health	Development	Support of community health promoters mobility – purchase of bicycles	500,000	499,920			-	-
978	Masongaleni	Health	Development	Yikivuthi Dispensary -Tiling and Fencing	22,500	22,500			-	-
979	Masongaleni	Lands	Development	Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)	500,000	447,200	52,800		-	-
980	Masongaleni	Trade	Development	Construction of a three door latrine at Utini Market	34,778		34,778		0	0
981	Masongaleni	Transport	Development	Opening and grading of access roads across Masongaleni Ward					3,500,000	3,500,000
982	Masongaleni	Transport	Development	Feeder roads culvert construction					2,000,000	2,000,000
983	Masongaleni	Transport	Development	Installation of solar lights in 4 markets(Kiange,Kywasini-Kwa Nyete,Ing'ola and Yikivuthi)					1,400,000	1,400,000
984	Masongaleni	Transport	Development	Installation of floodlight - at Kavatini market					500,000	500,000

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985	Masongaleni	Transport	Development	Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road -	-			3,500,000	(3,500,000)	-
986	Masongaleni	Transport	Development	Feeder roads opening, grading and culvert construction			-	2,000,000	(2,000,000)	-
987	Masongaleni	Transport	Development	Installation of solar lights in 4 markets			-	1,400,000	(1,400,000)	-
988	Masongaleni	Transport	Development	Installation of culverts in various roads within the ward	700,000	700,000			-	-
989	Masongaleni	Transport	Development	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	650,000			-	-
990	Masongaleni	Transport	Development	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraring and road structures of Ngangani, Yumbuni, Katulye, Yikita, Kasua ngove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masaku ndogo. 2. Kithiiani Ulilinzi road. 3. Rhodah Kavusya Miumoni road. 4. Wandei Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	89,708	89,700			-	-
991	Masongaleni	Transport	Development	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masaku ndogo.	83,929	83,000			-	-
992	Masongaleni	Transport	Development	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	27,132	27,000			-	-
993	Masongaleni	Water	Development	Kibwezi Borehole - Laying of a new pipeline and other infrastructure KIBMAWASCO			-	10,000,000	8,852,989	18,852,989
994	Masongaleni	Water	Development	Maluini/Miangeni - Kwa kamii water project by KIMAWASCO	1,500,000	-	1,500,000		2,220,105	2,220,105
995	Masongaleni	Water	Development	Kiange Water Project					1,968,452	1,968,452
996	Masongaleni	Water	Development	Kativani borehole -Rehabilitation, purification and Distribution	1,556,877	34,872	1,522,005	5,443,123	(3,808,259)	1,634,864
997	Masongaleni	Water	Development	Ulinzi Borehole -Equipping, purification and distribution	5,181,579	1,788,718	3,392,861	2,818,421	(2,818,421)	0
998	Masongaleni	Water	Development	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704	5,115,704			-	-
999	Masongaleni	Water	Development	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	1,316,381	1,316,381			-	-

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1,000	Masongaleni	Gender	Recurrent	PWD Mapping, Registration, and Census	29,700	29,683			-	-
	Masongaleni Total							47,761,544	11,955,256	59,716,800
1,001	Mavindini	Agriculture	Development	Marketing of Mangoes through Mavindini Farmers SACCO					2,400,000	2,400,000
1,002	Mavindini	Agriculture	Development	Opening of Feeder roads to Access Agricultural Farm Produce Market					500,000	500,000
1,003	Mavindini	Agriculture	Development	Support on cushioning farmers on mango produce and marketing			-	2,400,000	(2,400,000)	-
1,004	Mavindini	Agriculture	Development	Purchase of Fuel for Backhoe			-	500,000	(500,000)	-
1,005	Mavindini	Agriculture	Development	Youth in Agriculture project	59,426	49,950			-	-
1,006	Mavindini	Education	Development	Makutano ECDE - construction and equipping of ECDE (2 classrooms, store, office and equipping)			-	3,600,000	-	3,600,000
1,007	Mavindini	Education	Development	Methovini Ecde -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw).Display soft board and Branding, Publicity and Signwriting	2,656,052	2,656,052	-		-	-
1,008	Mavindini	Gender	Recurrent	Sports development programme- Support to Ligi Mashinani					2,000,000	2,000,000
1,009	Mavindini	Gender	Development	Mavindini playground- Fence reinforcement and basketball pitch construction			-	1,000,000	-	1,000,000
1,010	Mavindini	Gender	Development	PWD empowerment (tents and PA system)			-	700,000	-	700,000
1,011	Mavindini	Gender	Recurrent	PWD sports					300,000	300,000
1,012	Mavindini	Gender	Development	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	45,385	6,720	38,665		38,665	38,665
1,013	Mavindini	Gender	Development	Sports development programme- Support to Ligi Mashinani			-	2,000,000	(2,000,000)	-
1,014	Mavindini	Gender	Development	PWD sports			-	300,000	(300,000)	-
1,015	Mavindini	Gender	Recurrent	Mapping, Registration and census of PWDs	323,500	323,286			-	-

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1,016	Mavindini	Gender	Development	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	33,676	30,520	-		-	-
1,017	Mavindini	Health	Development	Miangeni Dispensary - Renovation of the dispensary			-	1,500,000	-	1,500,000
1,018	Mavindini	Health	Development	Implants and Medical Bills			-	500,000	-	500,000
1,019	Mavindini	Health	Development	Upgrading of Mavindini Health center	34,681				-	-
1,020	Mavindini	Trade	Development	Construction of a Public Toilet at Yemulwa Market	700,000	632,523	67,477		67,477	67,477
1,021	Mavindini	Transport	Development	Road grading and maintenance of roads across the ward			-	5,000,000	-	5,000,000
1,022	Mavindini	Transport	Development	Mavindini market improvement programme			-	1,000,000	-	1,000,000
1,023	Mavindini	Transport	Development	Road improvements (Hire of machinery)	3,307,315	3,305,415			-	-
1,024	Mavindini	Transport	Development	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	254,820	254,820			-	-
1,025	Mavindini	Transport	Development	Fuel for Grading of roads using County Machinery	210,772	210,000			-	-
1,026	Mavindini	Transport	Development	Opening and grading of Wito Farm-Mbavini-Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	170,864	170,280			-	-
1,027	Mavindini	Transport	Development	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	60,182	59,260			-	-
1,028	Mavindini	Transport	Development	Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	47,094	40,000			-	-
1,029	Mavindini	Water	Development	Nthunguni borehole water project – equipping					4,400,000	4,400,000
1,030	Mavindini	Water	Development	Kitumbai borehole water Project – Equipping and Distribution of the borehole			-	2,000,000	1,774,100	3,774,100
1,031	Mavindini	Water	Development	Kanthuni borehole water project – Distribution line from Kwa Muindi Wa Ngungi-Kwa Kinyanzui to Kwa Maria			-	3,000,000	-	3,000,000
1,032	Mavindini	Water	Development	Kanyonga borehole water project - Pipeline extension from Kasayani to Methuvini			-	3,000,000	-	3,000,000
1,033	Mavindini	Water	Development	Pipeline distribution from Kiimani borehole to Ilumani					2,000,000	2,000,000
1,034	Mavindini	Water	Development	Ndivuni borehole water project – Drilling					1,800,000	1,800,000
1,035	Mavindini	Water	Development	Athi Mavindini water project by WOWASCO					1,000,000	1,000,000
1,036	Mavindini	Water	Development	Desilting of Kanee water pan			-	1,000,000	-	1,000,000
1,037	Mavindini	Water	Development	Water improvement programme	1,259,455	649,728	609,727		609,727	609,727

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1,038	Mavindini	Water	Development	Extension of Ikoyo water project and construction of a water kiosk					600,000	600,000
1,039	Mavindini	Water	Development	Ndivuni borehole water project – Drilling and equipping of borehole			-	3,000,000	(3,000,000)	-
1,040	Mavindini	Water	Development	Nthunguni borehole water project – operationalization and Distribution.			-	2,000,000	(2,000,000)	-
1,041	Mavindini	Water	Development	Ilumani borehole water project - Drilling of borehole.			-	2,000,000	(2,000,000)	-
1,042	Mavindini	Water	Development	Athi Mavindini water project - Operationalization of the water project			-	1,500,000	(1,500,000)	-
1,043	Mavindini	Water	Development	Nthunguni Borehole -Drilling, Solarization and Distribution of Nthunguni borehole	4,700,000	2,725,900	1,974,100		-	-
1,044	Mavindini	Agriculture	Development	Value chain mango farming and goat rearing - Funding Mavindini farmer's Sacco so that farmer's can take out a loan and enhance the value chain	1,000,000	1,000,000			-	-
1,045	Mavindini	Devolution	Development	Mavindini Ward administrator's office -Furnishing of Mavindini ward admin's office and kanthuni's sub ward admin's office	500,000	498,900	-	-	-	-
1,046	Mavindini	Education	Development	Kitumbai ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	2,838,841	761,159		761,159	761,159
1,047	Mavindini	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,048	Mavindini	Gender	Development	PWD -Provision of PWD assistive devices	700,000	35,000	665,000		665,000	665,000
1,049	Mavindini	Gender	Development	Mavindini Playground -Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000	1,467,632	32,368		32,368	32,368
1,050	Mavindini	Gender	Recurrent	Sports -Supply of sports gear and Award of cash prizes	2,000,000	2,000,000			-	-
1,051	Mavindini	Health	Development	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	4,000,000	3,939,590	60,410		60,410	60,410
1,052	Mavindini	Health	Development	Kanthuni Dispensary -Renovation of Kanthuni dispensary	1,500,000	1,474,709	25,291		25,291	25,291

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,053	Mavindini	Transport	Development	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls -	-			2,000,000	-	2,000,000
1,054	Mavindini	Transport	Development	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road -	1,700,000	1,622,106	77,894		77,894	77,894
1,055	Mavindini	Transport	Development	Kwa muthuka-yembondo road through Kwa mwanja and Kwa wewa -Installation of road structures: culverts and key walls -	1,500,000	1,425,025	74,975		74,975	74,975
1,056	Mavindini	Transport	Development	Road maintenance across ward	3,300,000	3,299,746			-	-
1,057	Mavindini	Transport	Development	Kwa Ndungulu-kwa Joel-kwa Ndeme-nzeveni catholic-kwa Letu-kwa muthoka-ngei road - Installation of road structures: culverts and key walls - RM:F	1,500,000	1,500,000			-	-
1,058	Mavindini	Transport	Development	Roads maintenance (Fuel)	500,000	500,000	-		-	-
1,059	Mavindini	Water	Development	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	5,000,000	2,134,613	2,865,387		2,865,387	2,865,387
	Mavindini Total							38,000,000	8,352,453	46,352,453
1,060	Mbitini	Agriculture	Development	Supply of certified maize seeds -distribution of certified maize seeds Duma 43 to farmers across the ward	4,000,000	3,980,274			-	-
1,061	Mbitini	Devolution	Development	Civic education			-	500,000	-	500,000
1,062	Mbitini	Education	Development	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	-	3,600,000
1,063	Mbitini	Education	Development	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	-	3,600,000
1,064	Mbitini	Education	Development	Construction of Kithatha ECDE class -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable	3,600,000	67,622	3,532,378		3,532,378	3,532,378

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
1,065	Mbitini	Education	Development	Construction of Mbuwuni ECDE classes - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	2,870,463	729,537		729,537	729,537
1,066	Mbitini	Education	Development	Construction of Manooni ECDE classes - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	3,530,000	70,000		70,000	70,000
1,067	Mbitini	Education	Development	Mutyambua Library- Maintenance of the library			-	50,000	-	50,000
1,068	Mbitini	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,069	Mbitini	Education	Development	Ngoto ECDE -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double seesaw); Display soft Pin board, White Board & Mark-Pens and ; Branding, Publicity and Signwriting	138,711	138,711	-		-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,070	Mbitini	Education	Development	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	28,321	28,321	-		-	-
1,071	Mbitini	Gender	Development	Purchase of Chairs and Tents			-	2,200,000	-	2,200,000
1,072	Mbitini	Gender	Recurrent	Boda boda support programme					800,000	800,000
1,073	Mbitini	Gender	Development	Levelling of Mbeletu play ground-Drainage works and access culverts	800,000	23,800	776,200		776,200	776,200
1,074	Mbitini	Gender	Development	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000	-	300,000		300,000	300,000
1,075	Mbitini	Gender	Development	Purchase of chairs and Tents	159,468	105,000	54,468		54,468	54,468
1,076	Mbitini	Gender	Development	Vulueni play ground-Levelling and Construction of protection works	2,000,000	1,955,986	44,014		44,014	44,014
1,077	Mbitini	Gender	Development	Levelling of Mutyambua Primary school playground and construction of protection works	2,000,000	1,957,050	42,950		42,950	42,950
1,078	Mbitini	Gender	Development	tents and chairs	1,000,000	964,105	35,895		35,895	35,895
1,079	Mbitini	Gender	Development	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	500,000	474,563	25,437		25,437	25,437
1,080	Mbitini	Gender	Development	Boda boda support programme			-	800,000	(800,000)	-
1,081	Mbitini	Gender	Development	Mbeletu playground -Levelling and protection works	1,362,079	1,356,540	-		-	-
1,082	Mbitini	Gender	Recurrent	Enhance support of youth activities through Ligi Mashinani	1,000,000	1,000,000			-	-
1,083	Mbitini	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	476,670	-		-	-
1,084	Mbitini	Gender	Recurrent	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	300,000	300,000			-	-
1,085	Mbitini	Gender	Recurrent	Group training and Empowerment	200,000	198,000			-	-
1,086	Mbitini	Gender	Recurrent	Issuance of birth certificates -Issuance of birth certificates across the ward	200,000	200,000			-	-
1,087	Mbitini	Health	Development	Mungyani health centre-Construction of outpatient block			-	4,000,000	-	4,000,000
1,088	Mbitini	Health	Development	Fencing of Mutyambua Health Center	984,486	964,485	20,001		20,001	20,001
1,089	Mbitini	Transport	Development	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - Mbuthani - Kiurani road -- Grading,Murraming and Construction of road structures -	4,500,000	157,500	4,342,500		4,342,500	4,342,500
1,090	Mbitini	Transport	Development	Roads mantainance across the subwards - opening					3,327,668	3,327,668

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				and grading						
1,091	Mbitini	Transport	Development	Kwa Muswii- Kavuthu - Kyumbuni - Ilengeni road construction.			-	3,000,000	-	3,000,000
1,092	Mbitini	Transport	Development	Maintenace of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumani, Mungyani, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines -	-			2,200,000	-	2,200,000
1,093	Mbitini	Transport	Development	Kavuthu market lighting			-	2,000,000	-	2,000,000
1,094	Mbitini	Transport	Development	Grading and murruming, Mutyambua market and kwakomu-iani road	800,000	12,000	788,000		788,000	788,000
1,095	Mbitini	Transport	Development	Roads maintenance	1,201,129	1,168,240	32,889		32,889	32,889
1,096	Mbitini	Transport	Development	Roads maintainance across the subwards.			-	2,750,000	(2,750,000)	-
1,097	Mbitini	Transport	Development	Mbulutini drift- Construction of a drift	7,650,000	7,650,000			-	-
1,098	Mbitini	Transport	Development	Opening of roads - NYS 1. kithumani-katundu road 2. Barazani- kwa ndolo-kwa mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road	1,500,000	1,422,332	77,668		-	-
1,099	Mbitini	Transport	Development	Road maintenance – (Fuel)	76,944	67,200			-	-
1,100	Mbitini	Transport	Development	Installation of highmast floodlight at Mutyambua market	70,138	69,160			-	-
1,101	Mbitini	Transport	Development	Road improvement (MTF)	46,336	40,000			-	-
1,102	Mbitini	Transport	Development	Opening of roads Kithumani – Muamani road	23,461	23,000			-	-
1,103	Mbitini	Transport	Development	Road Improvement (Fuel)	13,839	13,800			-	-
1,104	Mbitini	Water	Development	Kithumani water project_Installation of submissive pump, Solarization and distribution to Kithumani market and Kithumani primary school			-	3,000,000	-	3,000,000
1,105	Mbitini	Water	Development	Kathuma water project_Kwothuku water extension to Kathuma area			-	2,500,000	-	2,500,000
1,106	Mbitini	Water	Development	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	2,066,150	2,055,150			-	-
1,107	Mbitini	Water	Development	Mbuthani water sump repair and extension to Kwa Mavoo	548,887	548,887			-	-
1,108	Mbitini	Water	Development	Distribution of Ilengeni water - Feasibility survey, survey and design, construction of distribution pipeline to Masue, Construction of water kiosk, installation of 10,000 m3 plastic tank	472,903	472,903			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,109	Mbitini	Agriculture	Development	Supply of certified maize seeds.			-	4,000,000	-	4,000,000
1,110	Mbitini	Agriculture	Development	Rabbies vaccination.			-	500,000	-	500,000
1,111	Mbitini	Gender	Development	Kyemundu playground- Installation of Culverts and drainage systems			-	2,000,000	-	2,000,000
1,112	Mbitini	Gender	Recurrent	Sports development-Ligi Mashinani					1,500,000	1,500,000
1,113	Mbitini	Gender	Development	Sports development-Ligi Mashinani			-	1,500,000	(1,500,000)	-
	Mbitini Total							38,200,000	11,371,938	49,571,938
1,114	Mbooni	Agriculture	Development	Dairy development programme- subsidized AI services			-	1,000,000	-	1,000,000
1,115	Mbooni	Agriculture	Development	Crop development programme- Supply of certified seeds (maize and beans)			-	1,000,000	-	1,000,000
1,116	Mbooni	Agriculture	Development	Revitalize Kikima dairy cooperative and Provision of AI services	935,746	893,940	935,746		935,746	935,746
1,117	Mbooni	Agriculture	Development	Dairy Development Programme -Provision of subsidized Artificial Insemination services	1,000,000	724,976	275,024		275,024	275,024
1,118	Mbooni	Agriculture	Development	Agriculture Development Programme -Provision of certified seeds (Maize and beans), supply of certified Avocado and Macadamia seedlings	1,000,000	987,975			-	-
1,119	Mbooni	Agriculture	Development	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the sacco	1,000,000	1,000,000			-	-
1,120	Mbooni	Agriculture	Development	Agriculture Development Programme	100,000	50,000			-	-
1,121	Mbooni	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	877,340	122,660		122,660	122,660
1,122	Mbooni	Devolution	Development	Civic education programme			-	500,000	-	500,000
1,123	Mbooni	Education	Development	Ukala CTTI- fencing, electrification and repairs			-	1,000,000	-	1,000,000
1,124	Mbooni	Education	Development	Kikima Town ECDE - fencing			-	800,000	-	800,000
1,125	Mbooni	Education	Development	Kikima Town ECDE center -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4	4,500,000	4,423,843	76,157		76,157	76,157

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				piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
1,126	Mbooni	Education	Development	Yatwa ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,700,563	2,700,563	-		-	-
1,127	Mbooni	Education	Development	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the dormitory	1,000,000	1,000,000	-		-	-
1,128	Mbooni	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,129	Mbooni	Gender	Development	Rehabilitation of Kyangoma playing ground-Stone pitching, fencing & Podium repair			-	2,000,000	-	2,000,000
1,130	Mbooni	Gender	Recurrent	Sports development programme- Support to Ligi Mashinani					1,500,000	1,500,000
1,131	Mbooni	Gender	Development	Support to organized groups-tents and chairs			-	1,100,000	-	1,100,000
1,132	Mbooni	Gender	Development	Water harvesting-Path from poverty CBO			-	1,000,000	-	1,000,000
1,133	Mbooni	Gender	Development	Youth empowerment programme- Poultry support to Mbooni youth in Agri business sand provision of damliner			-	500,000	-	500,000
1,134	Mbooni	Gender	Development	PWD empowerment programme			-	500,000	-	500,000
1,135	Mbooni	Gender	Recurrent	Youth empowerment programme/ MKJ program - bushclearing and roads drainage					500,000	500,000
1,136	Mbooni	Gender	Development	Support to organized groups- Path from poverty - Purchase of water tanks for the group members	1,000,000	882,851	117,150		117,150	117,150
1,137	Mbooni	Gender	Development	Support to organized groups: water harvesting tanks from path poverty Kenya.	99,020	-	99,020		99,020	99,020
1,138	Mbooni	Gender	Recurrent	Sports development programme and levelling of Kyangoma stadium	96,192	-	96,192		96,192	96,192
1,139	Mbooni	Gender	Development	Rehabilitation of Kyangoma playing ground- Phase 2 -basket ball pitch, stone pitching, construction of podium and toilets and greening	2,000,000	1,958,691	41,310		41,310	41,310
1,140	Mbooni	Gender	Development	Sports development programme- Support to Ligi			-	1,500,000	(1,500,000)	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Mashinani						
1,141	Mbooni	Gender	Development	Youth empowerment programme/ MKJ program - bushclearing and roads drainage			-	500,000	(500,000)	-
1,142	Mbooni	Gender	Recurrent	Sports Development Programme -Support sport activities in the ward	1,000,000	1,000,000			-	-
1,143	Mbooni	Gender	Recurrent	PWD Empowerment programme -Registration of PWDs in the ward	500,000	500,000			-	-
1,144	Mbooni	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,985	2,520	-		-	-
1,145	Mbooni	Lands	Development	Kyaavua Village Land Clinic,Mapping and titling	112,041				-	-
1,146	Mbooni	Lands	Development	Mbooni – Kee Municipality	86,505				-	-
1,147	Mbooni	Transport	Development	Kikima town and Markets improvement programme - Cabro packing Kwa Mbaitu and Musikitini-Kwa Kitela bus parks, Markets streetlights			-	10,100,000	-	10,100,000
1,148	Mbooni	Transport	Development	Mitangani/Kwa Nzembi slab and rehabilitation of Ngungu gulley			-	5,000,000	-	5,000,000
1,149	Mbooni	Transport	Development	Roads maintenance and improvement programme - Grading and Murraming			-	4,000,000	552,500	4,552,500
1,150	Mbooni	Transport	Development	Roads opening programme			-	2,000,000	-	2,000,000
1,151	Mbooni	Transport	Development	Road maintenance - Fuel for county machinery					1,000,000	1,000,000
1,152	Mbooni	Transport	Development	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming	4,000,000	3,570,859	429,141		429,141	429,141
1,153	Mbooni	Transport	Development	Kikima Town/Markets Development Program - Phased programme.- Cabro paving Kikima victoria hotel- KNUT offices, machakos and Tawa bus parks, walkway construction from KCB to Amazon petrol station and Markets street lighting	10,000,000	9,983,600	16,400		16,400	16,400
1,154	Mbooni	Transport	Development	Road maintenance - hire of machinery			-	1,000,000	(1,000,000)	-
1,155	Mbooni	Transport	Development	hire of machines - opening of roads - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	1,500,000	1,447,500	52,500		-	-
1,156	Mbooni	Transport	Development	Kikima town and Markets improvement programme	600,000	600,000			-	-
1,157	Mbooni	Transport	Development	Installation of road structures - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church	500,000	500,000	-		-	-
1,158	Mbooni	Transport	Development	Installation of street lights phase 2 around Kikima market to mukonde stretch, Construction of market	88,031	88,000			-	-

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				perimeter fencing, Construction of concrete box covered drainage channels and Cabro paving of the market						
1,159	Mbooni	Transport	Development	Opening of New roads	11,124	11,000			-	-
1,160	Mbooni	Water	Development	Kyambui Water Project -Construction of masonry tank at Misakwani and water distribution to Mutwii-Nguunguu- coffee factory - Mutea and Thaathaini	3,000,000	788,975	2,211,025		2,211,025	2,211,025
1,161	Mbooni	Water	Development	Kikima Water Project-Distribution of water to Ngaa, Ndunyu Nguu and Muumoni villages			-	2,000,000	-	2,000,000
1,162	Mbooni	Water	Development	Kikima Water Project -Rehabilitation of pipeline, servicing of pumps, desilting and improvement of water weir	2,000,000	58,390	1,941,610		1,941,610	1,941,610
1,163	Mbooni	Water	Development	Wathi water Project_Rehabilitation/replacement of broken pipes			-	500,000	-	500,000
1,164	Mbooni	Water	Development	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,193,805	1,193,805			-	-
1,165	Mbooni	Water	Development	Rehabilitation of Mulima earth dam	760,960	760,960			-	-
1,166	Mbooni	Agriculture	Development	Dairy farming and livestock keeping	27,960	27,458			-	-
	Mbooni Total							36,000,000	6,913,935	42,913,935
1,167	Mtito Andei	Agriculture	Development	Financial Support to SACCO - Value chain development and vaccination campaign			-	1,000,000	-	1,000,000
1,168	Mtito Andei	Agriculture	Development	Green grams value chain development	979,822	933,359			-	-
1,169	Mtito Andei	Agriculture	Development	Provision of Gala goat	900,000	898,900			-	-
1,170	Mtito Andei	Devolution	Development	Civic education programme for the 15 clusters in the ward			-	1,000,000	-	1,000,000
1,171	Mtito Andei	Education	Development	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	-		-	3,500,000	-	3,500,000
1,172	Mtito Andei	Education	Development	Ngiluni ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables			-	2,500,000	-	2,500,000
1,173	Mtito Andei	Education	Development	Kivutini ECDE - Construction of a classroom, office, store, playing equipment, 10,000 litre water tank, chairs and tables			-	2,500,000	-	2,500,000
1,174	Mtito Andei	Education	Development	Mikomani ECDE - Construction of a classroom,			-	2,500,000	-	2,500,000

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				office, store, playing equipment, 10,000 litre water tank, chairs and tables						
1,175	Mtito Andei	Education	Development	Construction of Mbwetwani ECDE classrooms - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	1,858,065	1,641,935		1,641,935	1,641,935
1,176	Mtito Andei	Education	Development	Kambu(Darajani) ECDE- floor repair and tiling					498,810	498,810
1,177	Mtito Andei	Education	Development	Construction of Kamulalani ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,370,144	129,856		129,856	129,856
1,178	Mtito Andei	Education	Development	Construction of Kambili ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,416,014	83,986		83,986	83,986
1,179	Mtito Andei	Education	Development	Construction of Miamba ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy	2,500,000	2,451,659	48,341		48,341	48,341

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
1,180	Mtito Andei	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,181	Mtito Andei	Education	Development	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478		382,478		0	0
1,182	Mtito Andei	Gender	Development	Support to Groups - purchase of tents and chairs			-	2,500,000	-	2,500,000
1,183	Mtito Andei	Gender	Recurrent	Sports Development - Ligi Mashinani, Ngai Ndethya Settlement run					1,500,000	1,500,000
1,184	Mtito Andei	Gender	Development	supply of Chairs to FBOs			-	1,000,000	-	1,000,000
1,185	Mtito Andei	Gender	Development	Youth Empeworment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000	-	600,000		600,000	600,000
1,186	Mtito Andei	Gender	Recurrent	Mapping of PWDs					500,000	500,000
1,187	Mtito Andei	Gender	Recurrent	Youth Empowerment - youth soft skills training and mentorship					500,000	500,000
1,188	Mtito Andei	Gender	Development	Support to groups-Catering and Tents and Chairs and hire of NYS machines	100,000	1,500	98,500		98,500	98,500
1,189	Mtito Andei	Gender	Development	Sports Development - Ligi Mashinani, Ngai Ndethya Settlement run			-	1,500,000	(1,500,000)	-
1,190	Mtito Andei	Gender	Development	Mapping of PWDs			-	500,000	(500,000)	-
1,191	Mtito Andei	Gender	Development	Youth Empowerment - youth soft skills training and mentorship			-	500,000	(500,000)	-
1,192	Mtito Andei	Gender	Development	Support to organized groups- Purchase of tents and Chair	2,500,000	2,499,322	-		-	-
1,193	Mtito Andei	Gender	Recurrent	Youth Empowerment Mashinani-Sports development - Ligi Mashinani	1,000,000	996,217			-	-
1,194	Mtito Andei	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,595	-		-	-
1,195	Mtito Andei	Health	Development	CHPs Mobility - Purchase of 147 bicycles and 2 motorcycles			-	1,500,000	-	1,500,000
1,196	Mtito Andei	Health	Development	Athi Kamunyuni health centre - fencing and gate			-	1,500,000	-	1,500,000
1,197	Mtito Andei	Health	Development	Mtito Andei SC hospital - construction of a 4 door pit latrine			-	1,000,000	-	1,000,000
1,198	Mtito Andei	Health	Development	Medical bills	480,330	329,020	151,310		651,310	651,310
1,199	Mtito Andei	Lands	Development	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	1,991,430			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,200	Mtito Andei	Transport	Development	Road structures (drifts & culverts) across the ward			-	5,000,000	-	5,000,000
1,201	Mtito Andei	Transport	Development	MTF - Machine hire for road grading			-	3,000,000	-	3,000,000
1,202	Mtito Andei	Transport	Development	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	571,485	28,515		28,515	28,515
1,203	Mtito Andei	Transport	Development	Installation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000	3,000,000			-	-
1,204	Mtito Andei	Transport	Development	Road opening - Hire of equipment	2,500,000	2,434,711	65,289		-	-
1,205	Mtito Andei	Transport	Development	Hire of National Youth Service (NYS) machines.	2,450,000	2,398,957	51,043		(0)	(0)
1,206	Mtito Andei	Transport	Development	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	1,064,711			-	-
1,207	Mtito Andei	Transport	Development	Hire of road maintenance equipment	111,807	102,280			-	-
1,208	Mtito Andei	Transport	Development	Solar market flood lights at Kyusyuni, Mbeetwani, Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	35,678	35,000			-	-
1,209	Mtito Andei	Transport	Development	Hire of road maintenance equipment	24,720	24,720			-	-
1,210	Mtito Andei	Water	Development	Mangelete extension - construction of elevated tank, distribution to (miangeni, kathekani, Mtito Andei Level 4 Hospital, nthunguni and kyusyuni			-	5,000,000	-	5,000,000
1,211	Mtito Andei	Water	Development	Kambu/Kiteng'ei Water Project extension to Nzoila primary/secondary, to Nzoila dispensary and rehabilitation of kawangware kiosk by KIBMAWASCO			-	2,000,000	-	2,000,000
1,212	Mtito Andei	Water	Development	Ngomeni Water Project - Samp, Solarization and 2km Pipeline			-	1,500,000	-	1,500,000
1,213	Mtito Andei	Water	Development	kwa Martha Earthdam canal construction	400,000	-	400,000		400,000	400,000
1,214	Mtito Andei	Water	Development	Mangelete water project -Establishment of water pipeline to Nzayo solarization and pumping, construction of masonry tanks and supply of water tanks platform	6,000,000	5,900,000	100,000		100,000	100,000
1,215	Mtito Andei	Water	Development	Kambu-Kitengeei water project -Establishing of water pipeline to Nzoila and mitooni-Construction of water kiosks and water tanks	3,000,000	3,000,000			-	-
1,216	Mtito Andei	Water	Development	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.	100,000	100,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,217	Mtito Andei	Water	Development	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000	67,000			-	-
	Mtito Andei Total							39,500,000	4,281,252	43,781,252
1,218	Mukaa	Agriculture	Development	Supply of certified seeds(maize)			-	2,000,000	-	2,000,000
1,219	Mukaa	Agriculture	Development	Fruit development- Avocado and mango value chains	2,400,000	925,716	1,474,284		1,272,289	1,272,289
1,220	Mukaa	Agriculture	Development	Rabies vaccination			-	600,000	-	600,000
1,221	Mukaa	Agriculture	Development	Fuel for access roads-Agricultural zones					500,000	500,000
1,222	Mukaa	Agriculture	Development	Fuel for Excavation of farm ponds	750,000	582,400	167,600		167,600	167,600
1,223	Mukaa	Agriculture	Development	Provision of certified seeds (maize and beans)adaptive to Mukaa climate. -Purchase and distribution of adequate certified seeds(maize and beans). Distribution to be done before the onset of rain season.	3,000,000	2,921,785	78,215		-	-
1,224	Mukaa	Agriculture	Development	Avocado development Programme	141,408		141,408		-	-
1,225	Mukaa	Agriculture	Development	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	102,165	100,000			-	-
1,226	Mukaa	Agriculture	Development	Establishment of Mukaa ward tree nurseries	60,000	60,000			-	-
1,227	Mukaa	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	128,940	1,871,060		1,871,060	1,871,060
1,228	Mukaa	Education	Development	Enzai CTTI- Construction of dormitory			-	3,500,000	-	3,500,000
1,229	Mukaa	Education	Development	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	-	3,200,000
1,230	Mukaa	Education	Development	Mbukuni ECDE- Construction of: - 1No- ECDE Classroom with an office and Store ,Electrical			-	3,200,000	-	3,200,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				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						
1,231	Mukaa	Education	Development	Kwa Malelu ECDE - Construction of 2no. ECDE Classrooms with an office & store, 3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,000,000	3,864,630	135,370		135,370	135,370
1,232	Mukaa	Education	Development	construction of Kitaingo CTTI workshops and power connection	1,078,870	1,078,870	-		-	-
1,233	Mukaa	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,234	Mukaa	Gender	Recurrent	Support to Ligi Mashinani					1,500,000	1,500,000
1,235	Mukaa	Gender	Development	Purchase of Tents and chairs			-	1,000,000	(400,000)	600,000
1,236	Mukaa	Gender	Development	Support to Grannies sports support					343,403	343,403
1,237	Mukaa	Gender	Development	Support to Ligi Mashinani			-	1,500,000	(1,500,000)	-
1,238	Mukaa	Gender	Recurrent	Mukaa sports development programme (Ligi Mashinani) -Purchase of sport items, cash awards and training of coaches	1,000,000	999,000			-	-
1,239	Mukaa	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	5,573	2,240	-		-	-
1,240	Mukaa	Health	Development	Mwalano dispensary electrification, fencing & gate and staff house			-	3,000,000	-	3,000,000
1,241	Mukaa	Health	Development	Primary Health care					1,000,000	1,000,000
1,242	Mukaa	Health	Development	Medical Bills and Surgical Implants	859,272		859,272		859,272	859,272
1,243	Mukaa	Health	Development	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	2,500,000	1,643,517	856,483		856,483	856,483
1,244	Mukaa	Health	Development	Support to CHPs					400,000	400,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,245	Mukaa	Health	Recurrent	Medical bills and surgical implants	66,302		66,302		66,302	66,302
1,246	Mukaa	Health	Development	Mutiluni dispensary patients' toilet, maternity water tower with installation of a tank -Construction of patients' toilet, installation of a maternity water tower including a tank.	1,500,000	1,474,999	25,001		25,001	25,001
1,247	Mukaa	Health	Development	Equipping of Kamuthini dispensary laboratory	1,000,000	998,769			-	-
1,248	Mukaa	Sand Authority	Development	Construction of sand dam at Munakye river	845,560	-	845,560		845,560	845,560
1,249	Mukaa	Sand Authority	Development	Environmental sand conservation					612,268	612,268
1,250	Mukaa	Sand Authority	Development	Conservation	1,000,000	999,900	-		-	-
1,251	Mukaa	Trade	Development	Construction of Public Toilet at Kiongwani Market			-	1,000,000	-	1,000,000
1,252	Mukaa	Trade	Development	Uvete market shed (Construction of worktops, compartments)	109,824	28,000	81,824		81,824	81,824
1,253	Mukaa	Trade	Development	Construction of sanitation block at Kilome market	78,827		78,827		78,827	78,827
1,254	Mukaa	Transport	Development	Machine hire			-	4,000,000	-	4,000,000
1,255	Mukaa	Transport	Development	kwa kavoi - kavila road			-	3,000,000	-	3,000,000
1,256	Mukaa	Transport	Development	Upete- kwa kyambu road			-	3,000,000	-	3,000,000
1,257	Mukaa	Transport	Development	kwa kalomi- usi unene road			-	2,000,000	-	2,000,000
1,258	Mukaa	Transport	Development	Installation of flood lights (Mukimani, Kiongwani, Kivwauni, Kikongooni)			-	1,000,000	200,000	1,200,000
1,259	Mukaa	Transport	Development	Heavy grading, murraming and drainage works on Mukaa-Uvete road	169,250	128,000	41,250		100,633	100,633
1,260	Mukaa	Transport	Development	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	3,998,890	3,793,507	205,383		-	-
1,261	Mukaa	Transport	Development	Road maintenance across the ward	3,000,000	2,998,275			-	-
1,262	Mukaa	Transport	Development	Road improvement	1,280,346	-	1,280,346		-	-
1,263	Mukaa	Transport	Development	Hire of County Machinery	1,000,000	994,828			-	-
1,264	Mukaa	Transport	Development	Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures	167,739	167,000			-	-
1,265	Mukaa	Transport	Development	Hire of machinery for Mukaa ward access roads	64,842	64,842			-	-
1,266	Mukaa	Water	Development	Kwa Kaketa water project phase II -Pump line to Thumbi masonry tank, return line, gravity line from Thumbi to Kwa Malelu through Kyangala market with construction of kiosks and installation of water tanks.	-			7,000,000	-	7,000,000
1,267	Mukaa	Water	Development	Mukaa Boys BH_Equipping of the borehole and			-	3,000,000	-	3,000,000

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				metered connection to Mukaa boys and distribution to tuumini, Kamwelani, Kavita A&B, Kavila, Kavuti, Kitonguni villages. construction of main tank at Kwa Muthai						
1,268	Mukaa	Water	Development	Ngolosi Sand dam_desilting, construction of sump tank, installation pumping system, construction of storage tank and distribution line			-	1,000,000	-	1,000,000
1,269	Mukaa	Water	Development	Nzaini water project Phase 1 -Pumping system and solarization, pumping line to Kingalani top (2.5km) and a return line (2.5km). Storage tank at Kingalani. Distribution to Uvou village, Kitonguni, Kimia village and Upete market	7,000,000	6,548,421	451,579		451,579	451,579
1,270	Mukaa	Water	Development	Drilling and distribution of Maiani Borehole	2,365,680	2,319,359	46,321		46,321	46,321
1,271	Mukaa	Water	Development	Rehabilitation of Kwa Kulundu Borehole	250,000	250,000			-	-
1,272	Mukaa	Water	Development	Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabiliattion of kiosk at Kaembeni	100,000	100,000			-	-
1,273	Mukaa	Water	Development	Kaketa water project - Phase 1; Sand dam wall raising, disilting, fencing, construction of a 50m3sump draw-off, installation of a pumping system, installtion of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.	100,000	100,000			-	-
1,274	Mukaa	Health	Development	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	29,542	29,542			-	-
	Mukaa Total							43,000,000	9,513,790	52,513,790
1,275	Muvau/Kikumini	Agriculture	Development	Rabies vaccination	500,000	135,500	364,500		364,500	364,500
1,276	Muvau/Kikumini	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	858,100	141,900		141,900	141,900
1,277	Muvau/Kikumini	Education	Development	Kyemole ECDE- Construction of one			-	2,500,000	-	2,500,000
1,278	Muvau/Kikumini	Education	Development	Makutano ECDE- Construction of one classroom, store, office, kiddy chairs & tables,			-	2,500,000	-	2,500,000
1,279	Muvau/Kikumini	Education	Development	Kathuma ECDE- Construction of one classroom, store, office, kiddy chairs & tables,			-	2,500,000	-	2,500,000
1,280	Muvau/Kikumini	Education	Development	Itaa ECDE- Construction of one classroom, store,			-	2,500,000	-	2,500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				office, kiddy chairs & tables, conduits						
1,281	Muvau/Kikumini	Education	Development	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	2,000,000		2,000,000	2,000,000
1,282	Muvau/Kikumini	Education	Development	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	-	1,500,000		1,500,000	1,500,000
1,283	Muvau/Kikumini	Education	Development	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	1,426,803	573,197		573,197	573,197
1,284	Muvau/Kikumini	Education	Development	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	1,758,378	241,622		241,622	241,622
1,285	Muvau/Kikumini	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,286	Muvau/Kikumini	Education	Development	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000	500,000	-		-	-
1,287	Muvau/Kikumini	Gender	Recurrent	Support to Ligi Mashinani					2,000,000	2,000,000
1,288	Muvau/Kikumini	Gender	Development	Youth empowerment programme			-	1,000,000	-	1,000,000
1,289	Muvau/Kikumini	Gender	Development	PWD Empowerment			-	1,000,000	-	1,000,000
1,290	Muvau/Kikumini	Gender	Development	Purchase of blankets for the elderly					500,000	500,000
1,291	Muvau/Kikumini	Gender	Recurrent	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	1,000,000	980,000	20,000		20,000	20,000
1,292	Muvau/Kikumini	Gender	Development	Support to Ligi Mashinani			-	2,000,000	(2,000,000)	-
1,293	Muvau/Kikumini	Gender	Recurrent	PWD Mapping, Registration and Census	28,500	28,196			-	-
1,294	Muvau/Kikumini	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,502	5,740	-		-	-
1,295	Muvau/Kikumini	Health	Development	Kikumini Model health center	2,074,869	-	2,074,869		2,074,869	2,074,869
1,296	Muvau/Kikumini	Health	Development	West Ngosini Dispensary-Renovation and			-	1,000,000	-	1,000,000
1,297	Muvau/Kikumini	Health	Development	Kilisa dispensary-Renovation of staff quarters			-	1,000,000	-	1,000,000
1,298	Muvau/Kikumini	Health	Development	Mumbuni Health Center	979,389	979,389			-	-
1,299	Muvau/Kikumini	Lands	Development	Climate Change initiative	65,566	65,566			-	-
1,300	Muvau/Kikumini	Transport	Development	Ngutwa-Kaseve roads-MTF					4,000,000	4,000,000
1,301	Muvau/Kikumini	Transport	Development	Road improvement-MTF			-	4,000,000	-	4,000,000
1,302	Muvau/Kikumini	Transport	Development	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,201,928	-	1,201,928		1,201,928	1,201,928
1,303	Muvau/Kikumini	Transport	Development	kwa ndete - Muyanga - kwa metho - Kwa kivondo -					1,000,000	1,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Kaseve road opening MTF						
1,304	Muvau/Kikumini	Transport	Development	Opening and grading of roads -Heavy grading of Kiambani - Kaseve - Kwa Mbeleti - Makutano. Opening and grading of Iviani - West Ngosini catholic church - Kwa Kitavi boundary-Mutevu-through Manyanzani earth dam – to Kwa Maithya road. Opening and grading of Kwa Ann Musomba-Mangauni-Kwa Linda-Kawia Nguni road, Katunguni to Makueni CTTL.	3,000,000	2,890,202	109,798		109,798	109,798
1,305	Muvau/Kikumini	Transport	Development	Opening and grading of roads -Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Mukeba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani- Kwa kithuka - Kithoni - Soweto - Ndukuma - Kaseve	3,000,000	2,953,565	46,435		46,435	46,435
1,306	Muvau/Kikumini	Transport	Development	Ngutwa-Kaseve roads		-		4,000,000	(4,000,000)	-
1,307	Muvau/Kikumini	Transport	Development	Road improvement-Fuel		-		1,000,000	(1,000,000)	-
1,308	Muvau/Kikumini	Transport	Development	Roads Maintenance -MTF	5,500,000	5,500,000			-	-
1,309	Muvau/Kikumini	Transport	Development	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF	860,120	860,120			-	-
1,310	Muvau/Kikumini	Transport	Development	Road Structures	284,393	284,000			-	-
1,311	Muvau/Kikumini	Transport	Development	Ngomeni key wall and murralling	100,000	90,000			-	-
1,312	Muvau/Kikumini	Transport	Development	Opening of access roads - MTF	50,000	50,000			-	-
1,313	Muvau/Kikumini	Water	Development	Nzueni borehole - Replacement of pipes		-		4,000,000	-	4,000,000
1,314	Muvau/Kikumini	Water	Development	Construction of Thwake Sand Dam	3,992,900	-	3,992,900		3,992,900	3,992,900
1,315	Muvau/Kikumini	Water	Development	Desilting of Kambi Mawe Earth Dam		472,621		3,000,000	-	3,000,000
1,316	Muvau/Kikumini	Water	Development	Kwa muia earthdam - Construction of weir		-		3,000,000	-	3,000,000
1,317	Muvau/Kikumini	Water	Development	Drilling, distribution of Nzueni borehole -Drilling, solarization and pumping unit, fencing of the solar structure, rehabilitation of existing structures raising line from Beach to Nzueni hill 1.5 km and return pipe and masonry tank 50m³. 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction	4,000,000	1,903,484	2,096,516		2,096,516	2,096,516
1,318	Muvau/Kikumini	Water	Development	Kwa mwenga borehole - Rehabilitation of existing lines		-		2,000,000	-	2,000,000
1,319	Muvau/Kikumini	Water	Development	Ivuto earth dam - Desilting of earth dam (using county machines)		-		2,000,000	-	2,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,320	Muvau/Kikumini	Water	Development	Ndukuma Dam - Water distribution	4,500,000	4,400,000	100,000		100,000	100,000
1,321	Muvau/Kikumini	Water	Development	Kwa Muia Earth Dam - desilting.	1,422,960	1,422,960			-	-
1,322	Muvau/Kikumini	Water	Development	Itaa Water Project	500,000	490,751			-	-
1,323	Muvau/Kikumini	Water	Development	Mutemwa Borehole - Equipping, fencing and distribution	450,411	450,411			-	-
1,324	Muvau/Kikumini	Water	Development	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	340,000	340,000			-	-
1,325	Muvau/Kikumini	Water	Development	Distribution of Water from Itaa Borehole to Kwa Kiviku	50,000	50,000			-	-
1,326	Muvau/Kikumini	Water	Development	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	20,000	20,000			-	-
	Muvau/Kikumini Total							39,000,000	14,963,666	53,963,666
1,327	Nguu/Masumba	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	863,960	136,040		136,040	136,040
1,328	Nguu/Masumba	Devolution	Development	Civic education Programme			-	500,000	-	500,000
1,329	Nguu/Masumba	Education	Development	Kyeni ECDE-Construction of 2 Classrooms, Office block and equipping			-	3,500,000	-	3,500,000
1,330	Nguu/Masumba	Education	Development	Makasa ECDE- Construction of 2 Makasa Ecde Classrooms, Office block and equipping			-	3,500,000	-	3,500,000
1,331	Nguu/Masumba	Education	Development	Mwalili ECDE- Construction of 2 Mwalili ECDE Classrooms, Office block and equipping			-	3,500,000	-	3,500,000
1,332	Nguu/Masumba	Education	Development	Administration block at Masumba vocational Training Institute- Construction of administration block at Masumba vocational Training Institute			-	1,500,000	-	1,500,000
1,333	Nguu/Masumba	Education	Development	Kwa Matungu CTTI	686,240		686,240		686,240	686,240
1,334	Nguu/Masumba	Education	Development	Kwa Matungu CTTI-Purchase of Land	300,000		300,000		300,000	300,000
1,335	Nguu/Masumba	Education	Development	Kikumini ECDE- Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding,	3,250,000	3,161,505	88,496		88,496	88,496

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Publicity and Signwriting						
1,336	Nguu/Masumba	Education	Development	Mbukani ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,250,000	3,185,999	64,001		64,001	64,001
1,337	Nguu/Masumba	Education	Development	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000	1,936,327	63,673		63,673	63,673
1,338	Nguu/Masumba	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,339	Nguu/Masumba	Education	Development	Completion of Kwa Matungu classes	110,213		110,213		-	-
1,340	Nguu/Masumba	Education	Development	Matutu ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks, 2No. Wooden armchairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, play equipment 4-piece set (double swing, slide, climbing frame and double seesaw), Display soft board and Branding, Publicity and Signwriting	86,959	86,959	-		-	-
1,341	Nguu/Masumba	Gender	Recurrent	Support to Ligi Mashinani					3,000,000	3,000,000
1,342	Nguu/Masumba	Gender	Development	PWD(Provision of assessment and PWD devices)			-	500,000	-	500,000
1,343	Nguu/Masumba	Gender	Development	Support to the elderly through issuance of blankets	300,000	-	300,000		300,000	300,000
1,344	Nguu/Masumba	Gender	Development	Vololo Playground	3,000,000	2,937,224	62,776		62,776	62,776
1,345	Nguu/Masumba	Gender	Development	Support to Ligi Mashinani			-	3,000,000	(3,000,000)	-
1,346	Nguu/Masumba	Gender	Recurrent	Sports development Ligi Mashinani	1,700,000	1,700,000			-	-
1,347	Nguu/Masumba	Gender	Recurrent	Ajira kwa vijana - Metre drains on ward roads	1,000,000	1,000,000			-	-
1,348	Nguu/Masumba	Gender	Recurrent	'Youth Development through empowerment-Ujuzi teketeke'	300,000	295,850			-	-
1,349	Nguu/Masumba	Gender	Development	Masumba playground (Fencing, shade, levelling and construction of a toilet)	193,182	193,058	-		-	-
1,350	Nguu/Masumba	Gender	Development	'Youth Development through empowerment-Ujuzi teketeke'	103,850	101,640	-		-	-

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1,351	Nguu/Masumba	Gender	Recurrent	PWD Mapping, Registration, and Census	29,500	29,196			-	-
1,352	Nguu/Masumba	Gender	Development	PWD Assistive Devices	4,480	-	-		-	-
1,353	Nguu/Masumba	Health	Development	Katulani Dispensary -Construction of outpatient block and latrine	4,000,000	140,482	3,859,518		3,859,518	3,859,518
1,354	Nguu/Masumba	Health	Development	Renovation of Mithumoni dispensary			-	2,500,000	-	2,500,000
1,355	Nguu/Masumba	Health	Development	Equipping of Matutu dispensary Laboratory and Recruitment of Medical Staff			-	1,500,000	-	1,500,000
1,356	Nguu/Masumba	Health	Development	Fencing and Installation of Gate at Mbulutini Dispensary					1,500,000	1,500,000
1,357	Nguu/Masumba	Health	Development	Medical Bills	392,353	360,000	32,353		32,353	32,353
1,358	Nguu/Masumba	Health	Development	Fencing and gate at Mbulutini Dispensary	-			1,000,000	(1,000,000)	-
1,359	Nguu/Masumba	Health	Development	Fencing and gate at Mbulutini dispensary			-	500,000	(500,000)	-
1,360	Nguu/Masumba	Health	Development	Thithi Dispensary	869,470	869,470			-	-
1,361	Nguu/Masumba	Health	Development	Masumba Dispensary -Rehabilitation & renovation works	20,000	20,000			-	-
1,362	Nguu/Masumba	Lands	Development	Physical planning of Makutano market			-	500,000	-	500,000
1,363	Nguu/Masumba	Trade	Development	Completion of Masumba malikiti			-	1,500,000	-	1,500,000
1,364	Nguu/Masumba	Trade	Development	Promotion of cultural groups			-	500,000	-	500,000
1,365	Nguu/Masumba	Transport	Development	Road grading within the Ward (Machine Hire)			-	4,500,000	-	4,500,000
1,366	Nguu/Masumba	Transport	Development	Road opening within the Ward - Hire of machines					3,000,000	3,000,000
1,367	Nguu/Masumba	Transport	Development	Opening grading murraming and drainage works of Makutano, kyaani kiuaani vololo rd	3,000,000	2,867,941	132,059		132,059	132,059
1,368	Nguu/Masumba	Transport	Development	Road opening within the Ward (NYS)			-	3,000,000	(3,000,000)	-
1,369	Nguu/Masumba	Transport	Development	Road maintenance programme (grading)	2,000,000	2,000,000			-	-
1,370	Nguu/Masumba	Transport	Development	Road improvement programme opening-NYS/MTF	2,000,000	2,000,000			-	-
1,371	Nguu/Masumba	Transport	Development	Road Improvement, Light Grading	107,891	107,891			-	-
1,372	Nguu/Masumba	Transport	Development	Survey of roads	100,000	99,660			-	-
1,373	Nguu/Masumba	Transport	Development	Roads opening across the ward(Machine Hire-MTF)	100,000	98,000			-	-
1,374	Nguu/Masumba	Transport	Development	Kanyiliilya - ilivini road- installation of culverts	63,580	63,580			-	-
1,375	Nguu/Masumba	Water	Development	Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki. Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki.			-	3,000,000	-	3,000,000
1,376	Nguu/Masumba	Water	Development	Rehabilitation of kwa Makusa BH			-	2,500,000	-	2,500,000
1,377	Nguu/Masumba	Water	Development	Kakili Water Project-Extension of water to Kwa Titus and to Mwalili Primary School through Kwa Kiemeu and Mutua					756,705	756,705
1,378	Nguu/Masumba	Water	Development	Kwa Malika Sump Rehabilitation, solarization and	3,500,000	3,055,417	444,583		444,583	444,583

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				distribution -Sump, rehabilitation, solarization, equipping Distribution line to Kitende,Kwa Mtungu and Mii Rehabilitation of Itulu line						
1,379	Nguu/Masumba	Water	Development	Kakili BH - Water extension					110,213	110,213
1,380	Nguu/Masumba	Water	Development	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution	3,500,000	3,451,095	48,905		-	-
1,381	Nguu/Masumba	Water	Development	Kakili Borehole-installation of submassive pump and Soalrization	3,500,000	3,436,030	63,970		-	-
1,382	Nguu/Masumba	Water	Development	Thithi borehole	80,000	80,000			-	-
1,383	Nguu/Masumba	Water	Development	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000	16,383	33,617		-	-
	Nguu/Masumba Total							37,000,000	7,036,656	44,036,656
1,384	Nguumo	Devolution	Development	Ward Administration Block -Phase 1			-	3,000,000	-	3,000,000
1,385	Nguumo	Devolution	Development	Civic Education Programme			-	1,000,000	-	1,000,000
1,386	Nguumo	Education	Development	Kawelu ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	-	2,500,000		2,500,000	2,500,000
1,387	Nguumo	Education	Development	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	-	2,500,000
1,388	Nguumo	Education	Development	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	-	2,500,000
1,389	Nguumo	Education	Development	Uvileni ECDE- Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving			-	2,500,000	-	2,500,000

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				to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment-						
1,390	Nguumo	Education	Development	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	-	2,500,000
1,391	Nguumo	Education	Development	Wayona ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	349,876	2,150,124		2,150,124	2,150,124
1,392	Nguumo	Education	Development	Construction of 1 ECDE class at Katangini	1,000,000	426,920	573,080		573,080	573,080
1,393	Nguumo	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,394	Nguumo	Gender	Development	Purchase of Tents and Chairs			-	2,200,000	500,000	2,700,000
1,395	Nguumo	Gender	Development	Gender and social services-PWD-Assistive devices, assessment and registration	140	-	-	140,000	-	140,000
1,396	Nguumo	Gender	Recurrent	Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000	1,500,000			-	-
1,397	Nguumo	Gender	Recurrent	Ajira Kwa Vijana	1,000,000	1,000,000			-	-
1,398	Nguumo	Gender	Recurrent	PWD Mapping, Registration, and Census	32,500	32,196			-	-
1,399	Nguumo	Health	Development	Construction of Ndovoini Dispensary Staff Quarters.			-	2,500,000	-	2,500,000
1,400	Nguumo	Health	Development	Kaunguni health centre -Renovation and upgrading	2,500,000	126,572	2,373,428		2,373,428	2,373,428
1,401	Nguumo	Health	Development	hospitals bills and implants	1,602,340	534,577	1,067,763		1,067,763	1,067,763
1,402	Nguumo	Health	Development	Construction of a waiting Bay and solarization of Ilatu Health Centre			-	1,000,000	-	1,000,000
1,403	Nguumo	Health	Development	Syumile health centre -renovations	2,500,000	2,459,999	40,002		40,002	40,002
1,404	Nguumo	Health	Development	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	2,707,175	2,707,175			-	-
1,405	Nguumo	Lands	Development	Purchase of land for Kiunduani livestock yard.	2,000,000		2,000,000		2,000,000	2,000,000

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1,406	Nguumo	Lands	Development	Town planning of Kiunduanani Town	3,000,000	2,957,298			-	-
1,407	Nguumo	Trade	Development	Construction of Syumile Market toilet			-	1,000,000	-	1,000,000
1,408	Nguumo	Trade	Development	Ilatu market toilet			-	800,000	-	800,000
1,409	Nguumo	Trade	Development	Uvileni market toilet	400,588		400,588		400,588	400,588
1,410	Nguumo	Transport	Development	Road improvement along Kalakalya junction-Kwa Nzambu-Kumbo-Kakuyuni-Kalakalya catholic-Kwa Mbilu junction-Kwa Nzioka Road-Kwa Mwende Mukitui-Kwa Kingoo-Kwa Kasungwa			-	4,000,000	-	4,000,000
1,411	Nguumo	Transport	Development	Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed church-Dotcom- kwa Mulwa road (12km) -	-			3,000,000	-	3,000,000
1,412	Nguumo	Transport	Development	Road improvement along Emale Catholic-Tuanga-Maliti-Kasengu-Kwa Kitui kyenze-Kwa Munyalo road			-	3,000,000	-	3,000,000
1,413	Nguumo	Transport	Development	Kwa Kathoka Electrification(REREC)			-	1,000,000	-	1,000,000
1,414	Nguumo	Transport	Development	Culverts/Gabions at Mbiu Nzau hill and Mukononi River			-	1,000,000	-	1,000,000
1,415	Nguumo	Transport	Development	Market security lights(Ilatu, Kalembe and Kaunguni)			-	750,000	-	750,000
1,416	Nguumo	Transport	Development	Muundani- Kilema- Wayona- Kituamba-Mutantheu- kwa Mwangu- Tuanga Rd (19Km).-	3,500,000	2,985,782	514,218		514,218	514,218
1,417	Nguumo	Transport	Development	Syumile Security Lights			-	250,000	-	250,000
1,418	Nguumo	Transport	Development	Fuel for road opening using county machinery	1,000,000	850,000	150,000		150,000	150,000
1,419	Nguumo	Transport	Development	Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheu Road	257,722	250,000			-	-
1,420	Nguumo	Transport	Development	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	206,055	200,000			-	-
1,421	Nguumo	Transport	Development	Grading, murraming and construction of drainage system in Kiunduanani market.	195,139	195,000			-	-
1,422	Nguumo	Transport	Development	Installation of a flood light at Kiunduanani market	105,816	87,940			-	-
1,423	Nguumo	Transport	Development	Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road	93,352	93,000			-	-
1,424	Nguumo	Transport	Development	Routine maintenance of Nguumo ward access roads-Machine Hire.	88,100	88,000			-	-
1,425	Nguumo	Transport	Development	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	85,125	85,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,426	Nguumo	Transport	Development	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	50,855	50,855			-	-
1,427	Nguumo	Transport	Development	Road improvement (Fuel/Machine Hire)	29,276	29,000			-	-
1,428	Nguumo	Water	Development	Tunguni borehole water project-Equipping and distribution and elevated tower and storage tanks	-			5,000,000	(1,000,000)	4,000,000
1,429	Nguumo	Water	Development	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	4,000,000	1,471,371	2,528,629		2,528,629	2,528,629
1,430	Nguumo	Water	Development	Water Improvement					1,000,000	1,000,000
1,431	Nguumo	Water	Development	Kyandulu borehole -Distribution to Kibarani Kwalasalo, and Wii Ivia(1.7km)					1,000,000	1,000,000
1,432	Nguumo	Water	Development	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani, Kwa kaviti area to Ilatu area	5,642,262	5,542,262	100,000		100,000	100,000
1,433	Nguumo	Water	Development	Kyandulu Borehole - Pipeline extension to Kibarani -Kyusyani - Syiembeni villages	3,000,000	2,916,910	83,090		83,090	83,090
1,434	Nguumo	Water	Development	Kwa Ngala Borehole Rehabilitation of Kwa Ngala Borehole			-	1,000,000	(1,000,000)	-
1,435	Nguumo	Water	Development	Athi river water project-Distribution of Athi river water project from Athi	4,700,000	4,700,000			-	-
1,436	Nguumo	Water	Development	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200	371,200			-	-
1,437	Nguumo	Water	Development	Construction of water stand at Kwangala borehole (Kaunguni)	300,800	300,800			-	-
1,438	Nguumo	Water	Development	Desilting of Sekeleni earthdam	263,096	263,096			-	-
1,439	Nguumo	Agriculture	Development	Support to Nguumo SACCO			-	1,000,000	-	1,000,000
1,440	Nguumo	Gender	Recurrent	Support to Ligi Mashinani					1,500,000	1,500,000
1,441	Nguumo	Gender	Development	Support to Youths for Ujuzi teketeke			-	1,000,000	-	1,000,000
1,442	Nguumo	Gender	Development	Support to Ligi Mashinani			-	1,500,000	(1,500,000)	-
	Nguumo Total							44,140,000	14,980,921	59,120,921
1,443	Nzaui/Kilili/Kalamba	Agriculture	Development	Purchase of mangoes			-	1,100,000	(100,000)	1,000,000
1,444	Nzaui/Kilili/Kalamba	Agriculture	Development	Supply of manure and seedlings -Supply of farm inputs	1,500,000	1,436,487	-		-	-
1,445	Nzaui/Kilili/Kalamba	Agriculture	Development	Support to formation and operationalization of Ward Agricultural Sacco (NAVCD) -Formation of	1,000,000	1,000,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Sacco to drive agricultural production and marketing						
1,446	Nzaui/Kilili/Kalamba	Agriculture	Development	Transportation of Manure (Fuel)	214,000	213,360			-	-
1,447	Nzaui/Kilili/Kalamba	Education	Development	Ngoi ECDEs - Construction of 1 classroom and office in each school			-	2,400,000	-	2,400,000
1,448	Nzaui/Kilili/Kalamba	Education	Development	Ngukuni ECDE- Construction of 1 classroom and office in each school			-	2,400,000	-	2,400,000
1,449	Nzaui/Kilili/Kalamba	Education	Development	Maumba ECDE- Construction of 1 classroom and office in each school			-	2,400,000	-	2,400,000
1,450	Nzaui/Kilili/Kalamba	Education	Development	Kyangwasi ECDEs- Construction of 1 classroom and office in each school			-	2,400,000	-	2,400,000
1,451	Nzaui/Kilili/Kalamba	Education	Development	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000		2,376,000		2,376,000	2,376,000
1,452	Nzaui/Kilili/Kalamba	Education	Development	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000		2,376,000		2,376,000	2,376,000
1,453	Nzaui/Kilili/Kalamba	Education	Development	Kilili ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	108,280	2,291,720		2,291,720	2,291,720
1,454	Nzaui/Kilili/Kalamba	Education	Development	Construction of ECDE class at Kalamba Pri.Sch	1,200,000	100,000	1,100,000		1,100,000	1,100,000
1,455	Nzaui/Kilili/Kalamba	Education	Development	ECDE Toilets at Kalamba ECDE Centres - Construction of 2 door toilets in each ECDE Centre			-	500,000	-	500,000
1,456	Nzaui/Kilili/Kalamba	Education	Development	ECDE Toilets at, Kilili ECDE Centres- Construction of 2 door toilets in each ECDE Centre			-	500,000	-	500,000
1,457	Nzaui/Kilili/Kalamba	Education	Development	ECDE Toilets at Kwa Kalui ECDE Centres- Construction of 2 door toilets in each ECDE Centre			-	500,000	-	500,000
1,458	Nzaui/Kilili/Kalamba	Education	Development	ECDE Toilets at Matiliku ECDE - Construction of 2 door toilets in each ECDE Centre			-	500,000	-	500,000
1,459	Nzaui/Kilili/Kalamba	Education	Development	Kwa Kalui ECDE -Construction of an additional classroom	1,200,000	1,200,000	-		-	-
1,460	Nzaui/Kilili/Kalamba	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,461	Nzaui/Kilili/Kalamba	Gender	Development	Purchase of chairs for churches and groups					2,800,000	2,800,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,462	Nzaui/Kilili/Kalamba	Gender	Development	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000	-	500,000		500,000	500,000
1,463	Nzaui/Kilili/Kalamba	Gender	Development	PWD support - Start-up capital	500,000	5,740	494,260		494,260	494,260
1,464	Nzaui/Kilili/Kalamba	Gender	Development	Purchase of chairs for churches			-	1,100,000	(1,100,000)	-
1,465	Nzaui/Kilili/Kalamba	Gender	Development	Purchase of tents and chairs to groups	2,530,000	2,475,675	54,325	475,000	(475,000)	-
1,466	Nzaui/Kilili/Kalamba	Gender	Development	Tents and Chairs to five groups	1,206,250	1,187,000	-		-	-
1,467	Nzaui/Kilili/Kalamba	Gender	Recurrent	Sports development -Support to teams in sporting leagues and marathon	1,000,000	1,000,000			-	-
1,468	Nzaui/Kilili/Kalamba	Gender	Development	Support to Youth Groups	850,000	836,128	-		-	-
1,469	Nzaui/Kilili/Kalamba	Gender	Development	Support to Women Groups	454,260	437,456	-		-	-
1,470	Nzaui/Kilili/Kalamba	Health	Development	Purchase of surgical implants, nurse and nutritionists			-	2,220,000	29,325	2,249,325
1,471	Nzaui/Kilili/Kalamba	Health	Recurrent	Medical bills and surgical implants	133,000		133,000		133,000	133,000
1,472	Nzaui/Kilili/Kalamba	Health	Development	Surgical implants and employment of a nurse and a nutritionist	1,920,000	1,919,946			-	-
1,473	Nzaui/Kilili/Kalamba	Health	Development	Surgical Implants	240,200	221,406			-	-
1,474	Nzaui/Kilili/Kalamba	Lands	Development	Ndumoni dispensary (purchase of land	200,000		200,000		200,000	200,000
1,475	Nzaui/Kilili/Kalamba	Lands	Development	Planting of trees -Climate change fund	700,000	699,006			-	-
1,476	Nzaui/Kilili/Kalamba	Lands	Development	Survey of public utilities and roads	200,000	200,000			-	-
1,477	Nzaui/Kilili/Kalamba	Lands	Development	Mulata dispensary (purchase of land)	75,000	75,000			-	-
1,478	Nzaui/Kilili/Kalamba	Transport	Development	Opening and grading of roads			-	4,000,000	-	4,000,000
1,479	Nzaui/Kilili/Kalamba	Transport	Development	Grading of roads and murruming			-	1,000,000	2,361,000	3,361,000
1,480	Nzaui/Kilili/Kalamba	Transport	Development	Hire of shovel and grader for road maintenance(Fuel) -Dry rate	4,000,000	1,111,059	2,888,941		2,888,941	2,888,941
1,481	Nzaui/Kilili/Kalamba	Transport	Development	Kwa Kilungu drift			-	1,500,000	-	1,500,000
1,482	Nzaui/Kilili/Kalamba	Transport	Development	Kwa Mbithi drift -Installation of a drift -	-			1,200,000	200,000	1,400,000
1,483	Nzaui/Kilili/Kalamba	Transport	Development	Road maintenance -Road structures(supply of materials)			-	1,000,000	-	1,000,000
1,484	Nzaui/Kilili/Kalamba	Transport	Development	Njau drift -	-			500,000	400,000	900,000
1,485	Nzaui/Kilili/Kalamba	Transport	Development	Kithoni Drift construction -	-			600,000	200,000	800,000
1,486	Nzaui/Kilili/Kalamba	Transport	Development	kwa kimeu drift -	-			500,000	200,000	700,000
1,487	Nzaui/Kilili/Kalamba	Transport	Development	Fuel for transportation of sand to churches and schools					400,000	400,000
1,488	Nzaui/Kilili/Kalamba	Transport	Development	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets	1,665,000	1,665,000			-	-
1,489	Nzaui/Kilili/Kalamba	Transport	Development	Road maintenance/spot murruming/sand to public institutions (Fuel Kshs.500,000 for Sand and the	1,603,715	1,600,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				rest fuel for county machinery)						
1,490	Nzaui/Kilili/Kalamba	Transport	Development	Clean cooking (gas cylinders) - Matching Grant	1,000,000	1,000,000			-	-
1,491	Nzaui/Kilili/Kalamba	Transport	Development	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000	200,000			-	-
1,492	Nzaui/Kilili/Kalamba	Water	Development	supply of piping materials and distribution to several water projects in the ward among them,(Kaiani, Nthiiiani, Makuli, Nzeeni kwa Maitha, Nduumoni, isololo/Itulu, Kasooni,Kweleli and Kyangulutu water projects). Water distribution			-	4,600,000	(600,000)	4,000,000
1,493	Nzaui/Kilili/Kalamba	Water	Development	Yanthooko water project_ Sump Construction and supply of distribution materials from Makutano to Kamwalani and kwa Mutavi.			-	3,000,000	-	3,000,000
1,494	Nzaui/Kilili/Kalamba	Water	Development	Solarization of kwa mutavi borehole	1,500,000	339,000	1,161,000		2,100,000	2,100,000
1,495	Nzaui/Kilili/Kalamba	Water	Development	Kwa Nduli water sump_ Solarization and distribution materials (Solarization- 1.5M and 500,000 for supply of pipes and distribution materials)			-	2,000,000	-	2,000,000
1,496	Nzaui/Kilili/Kalamba	Water	Development	Kwa Ndule Water Sum(New Project) -Construction of sump and distribution of water to Kasevini	1,700,000	-	1,700,000		1,700,000	1,700,000
1,497	Nzaui/Kilili/Kalamba	Water	Development	Kasooni Water Project -Distribution of the water	1,500,000	275,999	1,224,001		1,424,001	1,424,001
1,498	Nzaui/Kilili/Kalamba	Water	Development	Kwa Kitoo borehole- solarization	-			900,000	500,000	1,400,000
1,499	Nzaui/Kilili/Kalamba	Water	Development	Kwa koki,isololo water project	1,530,000	296,488	1,233,512		1,233,512	1,233,512
1,500	Nzaui/Kilili/Kalamba	Water	Development	Solarization of kwa king'oo borehole	-			700,000	300,000	1,000,000
1,501	Nzaui/Kilili/Kalamba	Water	Development	Rehabilitation of Mbulutini and connection to Njau pipeline	500,000	29,034	470,966		470,966	470,966
1,502	Nzaui/Kilili/Kalamba	Water	Development	Supply of FLOCCA water to Kalima	-	-		470,000	-	470,000
1,503	Nzaui/Kilili/Kalamba	Water	Development	Purchase of 5000L water tanks	450,000	9,311	440,689		440,689	440,689
1,504	Nzaui/Kilili/Kalamba	Water	Development	Kikwasuni borehole-repair(Manual pump)	250,000	41,633	208,367		208,367	208,367
1,505	Nzaui/Kilili/Kalamba	Water	Development	Solarization of kwa mutavi borehole	-	-		600,000	(600,000)	-
1,506	Nzaui/Kilili/Kalamba	Water	Development	Kwa Mutavi borehole -Solarization	-		-	400,000	(400,000)	-
1,507	Nzaui/Kilili/Kalamba	Water	Development	Repair of Kalima borehole	-			200,000	(200,000)	-
1,508	Nzaui/Kilili/Kalamba	Water	Development	Kikwasuni borehole-repair(Manual pump)	-			200,000	(200,000)	-
1,509	Nzaui/Kilili/Kalamba	Water	Development	Distribution of Ithetheni water project to maviaume,kwa kitengi and nthiiiani	900,000	883,092			-	-
1,510	Nzaui/Kilili/Kalamba	Water	Development	Supply of FLOCCA water to Kalima	720,000	-			-	-
1,511	Nzaui/Kilili/Kalamba	Water	Development	Extension of Ndumoni Borehole pipeline	600,000	588,576			-	-
1,512	Nzaui/Kilili/Kalamba	Agriculture	Development	Marketing of mangoes through Agicultural SACCO			-		500,000	500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,513	Nzaui/Kilili/Kalamba	Agriculture	Development	Support to ward agricultural Sacco			-	500,000	(500,000)	-
1,514	Nzaui/Kilili/Kalamba	Agriculture	Development	Vaccination of dogs against rabies			-	200,000	(200,000)	-
1,515	Nzaui/Kilili/Kalamba	Gender	Recurrent	Support to Ligi Mashinani					1,180,000	1,180,000
1,516	Nzaui/Kilili/Kalamba	Gender	Development	PWDs empowerment (start up capital			-	400,000	-	400,000
1,517	Nzaui/Kilili/Kalamba	Gender	Development	Support to Ligi Mashinani			-	1,180,000	(1,180,000)	-
1,518	Nzaui/Kilili/Kalamba	Lands	Development	Survey of roads			-	200,000	(100,000)	100,000
	Nzaui/Kilili/Kalamba Total							42,345,000	23,352,781	65,697,781
1,519	Thange	Agriculture	Development	Purchase and distribution of Galla goats	2,000,000	1,838,080	161,920		161,920	161,920
1,520	Thange	Agriculture	Development	Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000	1,000,000			-	-
1,521	Thange	Agriculture	Development	Purchase of Gala Goats and distribution to farmers	870,000	867,971			-	-
1,522	Thange	Agriculture	Development	Matching grant to the Ward Agricultural SACCO	150,000	150,000			-	-
1,523	Thange	Devolution	Development	Civic Education Programme			-	1,500,000	-	1,500,000
1,524	Thange	Devolution	Development	Civic Development Education -Enhancement Of Civic Development Education Programs	500,000	500,000	-	-	-	-
1,525	Thange	Education	Development	ECDE Classes At Ivoleni -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,500,000	35,560	2,464,440		2,464,440	2,464,440
1,526	Thange	Education	Development	ECDE Class at UTIITHI - Construction			-	2,000,000	-	2,000,000
1,527	Thange	Education	Development	ECDE Class at KASASULE- Construction			-	2,000,000	-	2,000,000
1,528	Thange	Education	Development	Purchase of mattresses for ECDE kids	500,000	47,513	452,487		452,487	452,487
1,529	Thange	Education	Development	ECDE Classes At Thange -Construction of an additional classroom	1,500,000	1,445,662	54,338		54,338	54,338
1,530	Thange	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,531	Thange	Gender	Development	Purchase of Tents			-	4,000,000	-	4,000,000
1,532	Thange	Gender	Development	Purchase of chairs for churches in the ward	1,213,700	14,700	1,199,000		1,199,000	1,199,000
1,533	Thange	Gender	Development	Bodaboda empowerment			-	1,000,000	-	1,000,000
1,534	Thange	Gender	Recurrent	Support to Ligi Mashinani					1,000,000	1,000,000
1,535	Thange	Gender	Development	PWDs/Elderly/Women Empowerment			-	500,000	-	500,000
1,536	Thange	Gender	Recurrent	Ajira kwa Vijana programme					500,000	500,000
1,537	Thange	Gender	Recurrent	Sports Development -Ward Marathon					500,000	500,000
1,538	Thange	Gender	Development	Ujuzi Tekete	800,000	309,480	490,520		490,520	490,520
1,539	Thange	Gender	Recurrent	Social Support to women	200,000	40,000	160,000		160,000	160,000
1,540	Thange	Gender	Development	Support to Ligi Mashinani			-	1,000,000	(1,000,000)	-
1,541	Thange	Gender	Development	Ajira kwa Vijana programme			-	500,000	(500,000)	-
1,542	Thange	Gender	Development	PWDs Support -PWDs Devices,mattresses ,blankets And food stuff	1,500,000	1,500,000	-		-	-
1,543	Thange	Gender	Recurrent	Sports Development -Ligi Mashinani	1,500,000	1,500,000			-	-
1,544	Thange	Gender	Recurrent	Ujuzi Teketeke	200,000	197,156			-	-
1,545	Thange	Gender	Development	Construction of Boda boda Shed- Kyaani	48,050	48,050	-		-	-
1,546	Thange	Gender	Development	Social support-purchase of mattresses and blankets	19,648	-	-		-	-
1,547	Thange	Health	Development	Ward Kit Waiver for medical bills-Enhancement			-	1,000,000	-	1,000,000
1,548	Thange	Health	Development	Kyaani Health Center -Construction of Maternity Ward	2,000,000	2,000,000			-	-
1,549	Thange	Health	Development	Muthungue Dispensary -Electrification Of Muthungue	500,000	489,907			-	-
1,550	Thange	Health	Development	Mobility Of CHPs -Supply of bicycles	500,000	499,998			-	-
1,551	Thange	Health	Development	Medical bills	131,445	119,450			-	-
1,552	Thange	Lands	Development	Physical planning in Usalama and Manyanga Markets			-	500,000	-	500,000
1,553	Thange	Trade	Development	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	-		-	1,000,000	-	1,000,000
1,554	Thange	Trade	Development	Construction of Ituumo Market Toilet			-	500,000	-	500,000
1,555	Thange	Trade	Development	Construction of toilets at Kyaani and Ngokolani	500,000	429,925	70,075		70,075	70,075
1,556	Thange	Trade	Development	Construction of public toilet at Utithi Market	500,000	480,919			-	-
1,557	Thange	Transport	Development	AIC Mbulutini-Kivondo-Ngumbi-AIC Thange-Mwandoko-Isunguluni-Kwa Nicko-Kinyambu school-Makongeni-Veneti-Msa Road			-	5,000,000	-	5,000,000
1,558	Thange	Transport	Development	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road -	-			3,000,000	-	3,000,000
1,559	Thange	Transport	Development	Miraani-Catholic Muumoni-Kwa Nzinga-Kwa			-	3,000,000	-	3,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				Muthengi-Kwa Ngila Mwau-Kavutha road-Kwa Mainga-Kwa Jake-Mawenzi-Nguma-Kwa Katheka						
1,560	Thange	Transport	Development	Kimanga Drift -Construction Of Drift -	-			2,000,000	-	2,000,000
1,561	Thange	Transport	Development	Rehabilitation of culverts across thange ward	1,920,000	-	1,920,000		1,920,000	1,920,000
1,562	Thange	Transport	Development	Road Improvement - Fuel			-	1,500,000	-	1,500,000
1,563	Thange	Transport	Development	Opening and grading of Kosovo to Nguumo in Kalulu market					1,000,000	1,000,000
1,564	Thange	Transport	Development	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road -	3,000,000	2,938,845	61,155		61,155	61,155
1,565	Thange	Transport	Development	Road Improvement -Road Maintenance across the ward	1,000,000	950,176	49,824		49,824	49,824
1,566	Thange	Transport	Development	Streetlight At Machinery Town and at Kinyambu market	500,000	451,828	48,172		48,172	48,172
1,567	Thange	Transport	Development	Spot Murraming of Kikunduku-Nzouni Road -	-			1,000,000	(1,000,000)	-
1,568	Thange	Transport	Development	Grading of Kalulu Road	1,000,000	995,605			-	-
1,569	Thange	Transport	Development	Murrarming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	210,761	210,760			-	-
1,570	Thange	Transport	Development	Electrification of Usalama Market(Matching grant)	200,000	200,000			-	-
1,571	Thange	Transport	Development	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (zion), Metava	200,000	200,000			-	-
1,572	Thange	Transport	Development	Routine maintenance of Thange ward access roads	78,080	78,080			-	-
1,573	Thange	Transport	Development	Construction of Culverts at Kikingini-usalama-muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka-makwata- stage iviani	60,761	60,700			-	-
1,574	Thange	Transport	Development	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	11,620	11,000			-	-
1,575	Thange	Transport	Development	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	10,371	10,300			-	-
1,576	Thange	Water	Development	Metava Borehole_Drilling, Equipping and distribution			-	10,000,000	-	10,000,000
1,577	Thange	Water	Development	Extension of Kimawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	-	2,500,000		2,500,000	2,500,000
1,578	Thange	Water	Development	Kwa Nzuna Earth dam_Desilting			-	2,000,000	-	2,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,579	Thange	Water	Development	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	389,272	1,610,728		1,610,728	1,610,728
1,580	Thange	Water	Development	Borehole Drilling -Borehole To Supply water to Ivoleni Area	1,800,000	1,661,200	138,800		138,800	138,800
1,581	Thange	Water	Development	Drilling and equipping Muthungue borehole	2,246,680	2,203,891	42,789		42,789	42,789
1,582	Thange	Water	Development	Thange Sand Dam -Storage Tank and distribution	2,000,000	1,960,000	40,000	2,000,000	(1,960,000)	40,000
1,583	Thange	Water	Development	Purchase of Motorbike for ward water officer	195,000	195,000			-	-
	Thange Total							45,000,000	9,964,248	54,964,248
1,584	Tulimani	Agriculture	Development	Support Agricultural Saccos Distribution of certified farm inputs-seedlings, fertilizer, pesticides,Farmers training on smart agriculture Rehabilitation of Tulimani satellite(Electricity drop and wiring) -Support Agricultural Saccos,Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture and Rehabilitation of Tulimani satellite(Electricity drop and wiring)	2,700,000	2,669,042			-	-
1,585	Tulimani	County Attorney	Development	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)			-	1,000,000	-	1,000,000
1,586	Tulimani	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	818,300		818,300		818,300	818,300
1,587	Tulimani	County Attorney	Recurrent	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	1,802,080	197,920		197,920	197,920
1,588	Tulimani	Education	Development	ECDE Kwaithi- Construction of ECDE classes Kwaithi			-	4,500,000	-	4,500,000
1,589	Tulimani	Education	Development	ECDE Nthangathini- Construction of ECDE classes Nthangathini			-	4,500,000	-	4,500,000
1,590	Tulimani	Education	Development	Musau Emale ECDE Class Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4	4,500,000	3,583,084	916,916		916,916	916,916

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
1,591	Tulimani	Education	Development	Tulimani Primary ECDE class - Construction of 2no. ECDE Classrooms with an office & store, 3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,500,000	4,383,921	116,079		116,079	116,079
1,592	Tulimani	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,593	Tulimani	Gender	Recurrent	Support to Ligi Mashinani					2,000,000	2,000,000
1,594	Tulimani	Gender	Recurrent	Support to Ajira Mtaani Programme					1,350,000	1,350,000
1,595	Tulimani	Gender	Development	Youth Empowerment			-	1,000,000	-	1,000,000
1,596	Tulimani	Gender	Development	Support of Widows and widowers			-	1,000,000	-	1,000,000
1,597	Tulimani	Gender	Development	Purchase of chairs					500,000	500,000
1,598	Tulimani	Gender	Development	Elderly Support			-	500,000	-	500,000
1,599	Tulimani	Gender	Recurrent	Mapping of PWD's					500,000	500,000
1,600	Tulimani	Gender	Recurrent	Huduma mashinani					300,000	300,000
1,601	Tulimani	Gender	Development	Tulimani Ward - Training Fees, Testing and Issuance of Interim Licenses	61,520	-	61,520		61,520	61,520
1,602	Tulimani	Gender	Development	Support to Ligi Mashinani			-	2,000,000	(2,000,000)	-
1,603	Tulimani	Gender	Development	Support to Ajira Mtaani Programme			-	1,350,000	(1,350,000)	-
1,604	Tulimani	Gender	Development	Mapping of PWD's			-	500,000	(500,000)	-
1,605	Tulimani	Gender	Development	Huduma mashinani			-	300,000	(300,000)	-
1,606	Tulimani	Gender	Recurrent	Ligi Mashinani and Sports development programme	2,000,000	2,000,000			-	-
1,607	Tulimani	Gender	Recurrent	Support to Youth Groups	1,000,000	994,885			-	-
1,608	Tulimani	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	478,811	-		-	-
1,609	Tulimani	Gender	Development	Widows Empowerment through the UPG model	300,000	-	300,000		-	-
1,610	Tulimani	Gender	Development	Birth and Death certificate registration	267,983	266,000	-		-	-
1,611	Tulimani	Gender	Development	Youth empowerment-Licensing	173,636	173,636	-		-	-
1,612	Tulimani	Health	Recurrent	Medical bills and surgical implants	543,595		543,595		543,595	543,595
1,613	Tulimani	Health	Development	Renovation of Iiani Dispensary			-	500,000	-	500,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,614	Tulimani	Trade	Development	Cultural site development Mbanya GFBC-Phase I	-			500,000	-	500,000
1,615	Tulimani	Transport	Development	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	-	2,500,000
1,616	Tulimani	Transport	Development	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	-	2,500,000
1,617	Tulimani	Transport	Development	Tulimani road maintenance			-	1,500,000	-	1,500,000
1,618	Tulimani	Transport	Development	Ndiangu-Malaa- Kanoto Ndoo,Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	3,953,500	3,886,792	66,708		66,708	66,708
1,619	Tulimani	Transport	Development	Roads infrastructure	1,000,000	964,512	35,488		35,488	35,488
1,620	Tulimani	Transport	Development	Roads Maintenance -Fuel County Machines to open new roads as well as maintaining the existing ones	4,000,000	4,000,000			-	-
1,621	Tulimani	Transport	Development	Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market	125,618	125,220			-	-
1,622	Tulimani	Water	Development	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani	-			7,000,000	-	7,000,000
1,623	Tulimani	Water	Development	Thwake Sand Dam_Distribution pipeline and construction of water kiosks			-	6,350,000	-	6,350,000
1,624	Tulimani	Water	Development	Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	4,000,000	225,502	3,774,498		3,774,498	3,774,498
1,625	Tulimani	Water	Development	Lower Ngwani Water Project_Desilting, protection gabbions, distribution pipeline and construction of water kiosks			-	3,500,000	-	3,500,000
1,626	Tulimani	Water	Development	Mulima Water Project_repair works of the distribution line			-	2,000,000	-	2,000,000
1,627	Tulimani	Water	Development	Upper Ngwani Water Project- extension to Kwakanzala shopping centre			-	500,000	-	500,000
1,628	Tulimani	Water	Development	Kango Borehole distribution - Pipeline extension	1,500,000	1,472,163	27,837		27,837	27,837

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				from Kango borehole to Kwa Mutisya market (pipeline, water kiosk and 10,000L tank on platform)						
1,629	Tulimani	Water	Development	Ikokani water project - Rehabilitation and desilting of the intake, Distribution line to Kalawani market, Kakege and Tututha areas, Re-design of pumping system to Mulooni and Distribution line to Mulooni and Kanoto areas. Ikokani we have kalawani market , 4no schools Matungwa primary school, Matungwa Secondary School, Kiliku primary school, Tututha Secondary school and Tututha Primary school), 4no. water kiosks (kalawani market, kiliku primary, kithuluni market and leva market).	200,000	200,000			-	-
1,630	Tulimani	Water	Development	Extension of upper Ngwani water project Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of water kiosks along the line. Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of 6No. water kiosks (Malili market, Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, uvaani primary school and uvaani secondary school) along the line.	75,110	75,110			-	-
1,631	Tulimani	Gender	Recurrent	Youth empowerment programme	69,600	69,600			-	-
1,632	Tulimani	Gender	Recurrent	PWDs empowerment					300,000	300,000
1,633	Tulimani	Gender	Recurrent	Social Groups development programme	41,340	20,000	21,340		21,340	21,340
	Tulimani Total							43,500,000	7,380,201	50,880,201
1,634	Ukia	Education	Development	Kaumoni HGM ECDE- Construction of one classroom and office			-	2,000,000	-	2,000,000
1,635	Ukia	Education	Development	Kyau Primary ECDE- Construction of classroom and office			-	2,000,000	-	2,000,000
1,636	Ukia	Education	Development	Muiu DEB ECDE- Construction of one classroom and office			-	2,000,000	-	2,000,000
1,637	Ukia	Education	Development	Kaiti ACK ECDE- Construction of one classroom, office			-	2,000,000	-	2,000,000
1,638	Ukia	Education	Development	Kinyuani ECDE- Construction of classroom and an office			-	2,000,000	-	2,000,000
1,639	Ukia	Education	Development	Kyamuthei ECDE- Construction of classroom and			-	2,000,000	-	2,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				office						
1,640	Ukia	Education	Development	Kiukuni Primary ECDE- Construction of classroom and office			-	2,000,000	-	2,000,000
1,641	Ukia	Education	Development	Makongo Special ECDE- Construction of classroom and office			-	2,000,000	-	2,000,000
1,642	Ukia	Education	Development	Nthongoni ECDE- Construction of classroom and office			-	2,000,000	-	2,000,000
1,643	Ukia	Education	Development	Kikongooni ECDE -Construction of 1class and Office	2,000,000	28,496	1,971,504		1,971,504	1,971,504
1,644	Ukia	Education	Development	Matindini CTTI -Construction of toilet and electrification	1,500,000	-	1,500,000		1,500,000	1,500,000
1,645	Ukia	Education	Development	Ukia CTTI- Construction of toilet			-	750,000	-	750,000
1,646	Ukia	Education	Development	Kavani ECDE -Construction of 1 class and office	2,000,000	1,917,218	82,782		82,782	82,782
1,647	Ukia	Education	Development	Iiuni ECDE -Construction of 1class and Office	2,000,000	1,927,439	72,561		72,561	72,561
1,648	Ukia	Education	Development	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	-		-	-
1,649	Ukia	Gender	Development	Kaumoni DEB -Levelling of field and fencing	-		-	1,000,000	-	1,000,000
1,650	Ukia	Gender	Development	Empowerment of organized groups with 950 pieces of chairs			-	1,000,000	-	1,000,000
1,651	Ukia	Gender	Development	Kwa kamoli Talent Centre -Construction of Toilet	1,000,000	29,260	970,740		970,740	970,740
1,652	Ukia	Gender	Development	Support to youth groups with chicks			-	500,000	-	500,000
1,653	Ukia	Gender	Development	Purchase of chairs to organised groups					300,000	300,000
1,654	Ukia	Gender	Development	Purchase of 200 pcs high quality plastic Chairs to organised groups	238,504	-	238,504		238,504	238,504
1,655	Ukia	Gender	Development	Support to organised groups-Empowerment					200,000	200,000
1,656	Ukia	Gender	Development	Youth- Installation of goal posts& nets at Kaumoni DEB Primary School			-	200,000	-	200,000
1,657	Ukia	Gender	Development	Kwa Kamoli talent center-Construction of a modern talent center and equipping	48,152	26,040	22,112		22,112	22,112
1,658	Ukia	Gender	Recurrent	Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program	1,000,000	1,000,000			-	-
1,659	Ukia	Gender	Development	PWD support-assistive Devises-support PWDs with assorted assistive devices	7,705	6,720	-		-	-
1,660	Ukia	Health	Development	Nthimbani dispensary-Extension (pharmacy, immunization room-CWC and procedure room) and fencing			-	2,000,000	-	2,000,000
1,661	Ukia	Health	Development	Ukia dispensary-Renovation (roofing, tiling, painting) and placenta pit			-	1,000,000	-	1,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,662	Ukia	Health	Development	Ikalyoni dispensary-Renovation(roofing, painting and tiling)			-	1,000,000	-	1,000,000
1,663	Ukia	Health	Development	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta put,ash pit and construction of toilet 3 door with urinal	3,000,000	2,954,974	45,026		45,026	45,026
1,664	Ukia	Health	Development	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient, inpatient, administration and x-ray	2,000,000	2,000,000			-	-
1,665	Ukia	Health	Development	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	21,704	20,000			-	-
1,666	Ukia	Lands	Development	Survey of access roads and public lands in Ukia ward	300,000	300,000			-	-
1,667	Ukia	Transport	Development	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni -Kiniu	-			2,500,000	-	2,500,000
1,668	Ukia	Transport	Development	Road grading			-	2,500,000	-	2,500,000
1,669	Ukia	Transport	Development	Kwa wewa-Kithukuni-King'oi-Kwa Nzoka road opening			-	2,000,000	-	2,000,000
1,670	Ukia	Transport	Development	opening of kyau - Muvani road section	1,500,000	53,760	1,446,240		1,446,240	1,446,240
1,671	Ukia	Transport	Development	Nguni drift Kwa Taa			-	1,400,000	-	1,400,000
1,672	Ukia	Transport	Development	opening of kwa kioko - kwa ndua,mumbuni,,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road	-			1,000,000	-	1,000,000
1,673	Ukia	Transport	Development	Installation of Nthongoni market 15M high mast with 3 pieces of 400W LED flood lights			-	600,000	-	600,000
1,674	Ukia	Transport	Development	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @100k	300,000	-	300,000		300,000	300,000
1,675	Ukia	Transport	Development	Kisimbi-Mutanga road-Kitutu kitile, Kwa Muloka-nthangu ndio, Iiuni,Kyuki,Kitile, Nthangathi roads -Road structures and grading(2M grading- NYS and 3M for road structures -	5,000,000	5,000,000			-	-
1,676	Ukia	Transport	Development	road grading - NYS	1,250,000	24,997			-	-
1,677	Ukia	Transport	Development	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	1,000,000			-	-
1,678	Ukia	Transport	Development	Road structures (Tengéa, kwa mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)	700,000	700,000			-	-

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,679	Ukia	Transport	Development	Electrification across 10 villages in upper Iuani cluster	240,000	240,000			-	-
1,680	Ukia	Transport	Development	Construction of road structures across Ukia sub ward	76,860	60,000			-	-
1,681	Ukia	Transport	Development	Grading and Murraming of road across Kilala/Iuani - Fuel	49,166	49,000			-	-
1,682	Ukia	Transport	Development	Installation of road structures across Kilala/Iuani	43,680	42,000			-	-
1,683	Ukia	Transport	Development	Road improvement -light grading	23,504	22,680			-	-
1,684	Ukia	Transport	Development	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	10,547	-			-	-
1,685	Ukia	Water	Development	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	-	2,000,000
1,686	Ukia	Water	Development	Construction of 80M^3 sump tank at Mumbuni					1,500,000	1,500,000
1,687	Ukia	Water	Development	Kaumoni Borehole -Equipping, solarization and distribution	1,000,000	-	1,000,000		1,000,000	1,000,000
1,688	Ukia	Water	Development	Rehabilitation of Kwa Kisela water Project - Rehabilitation, extension to Mukuyuni hospital and Market	2,500,000	2,452,970	47,030		47,030	47,030
1,689	Ukia	Water	Development	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas	2,000,000	1,962,493	37,507		37,507	37,507
1,690	Ukia	Water	Development	Mumbuni Sand Dam_Construction of sand dam			-	1,500,000	(1,500,000)	-
1,691	Ukia	Water	Development	Supply of pipes and fittings for Kilala health centre and Kyambiwa water project	80,000	80,000			-	-
1,692	Ukia	Water	Development	Itenge water project-Installation of 3KM 3” diameter Itenge rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main	72,900	72,900			-	-
1,693	Ukia	Water	Development	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	56,880	56,880			-	-
1,694	Ukia	Wote Municipality	Development	Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal	750,000	698,241	51,759		51,759	51,759
1,695	Ukia	Gender	Recurrent	Youth- Support to Ligi mashinani					1,000,000	1,000,000
1,696	Ukia	Gender	Development	PWD Economic Empowerment			-	300,000	-	300,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,697	Ukia	Gender	Recurrent	PWD-paralympic					250,000	250,000
1,698	Ukia	Gender	Development	Youth- Support to Ligi mashinani			-	1,000,000	(1,000,000)	-
1,699	Ukia	Gender	Development	PWD-paralympic			-	250,000	(250,000)	-
1,700	Ukia	Lands	Development	Riverine conservation and restoration	100,000				-	-
1,701	Ukia	Trade	Development	Ukia Junction Market-Construction of a public toilet	-			1,000,000	-	1,000,000
	Ukia Total							41,500,000	8,285,765	49,785,765
1,702	Wote/Nziu	Agriculture	Development	Provision of subsidized certified seeds -Provision of subsidized certified seeds for: maize- Tsavo WF441	3,000,000	2,991,070			-	-
1,703	Wote/Nziu	County Attorney	Recurrent	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	805,553	211,960	593,593		593,593	593,593
1,704	Wote/Nziu	Devolution	Development	Civic Education Programme and community development feedback forum			-	1,000,000	-	1,000,000
1,705	Wote/Nziu	Devolution	Development	Budget for civic education -Sensitization forums for public on matters development/issuance of IDs	800,000	800,000	-	-	-	-
1,706	Wote/Nziu	Education	Development	Construction of Kitikyumu ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin	2,400,000	682	2,399,318		2,399,318	2,399,318
1,707	Wote/Nziu	Education	Development	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks	1,500,000	1,500,000	-		-	-
1,708	Wote/Nziu	Education	Development	Youth Empowerment - Ujuzi Teke teke	1,000,000	1,000,000	-		-	-
1,709	Wote/Nziu	Gender	Recurrent	Ligi Mashinani- Support to sporting activities in the ward through cash awards					2,000,000	2,000,000
1,710	Wote/Nziu	Gender	Recurrent	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	1,000,000
1,711	Wote/Nziu	Gender	Recurrent	Entrepreneurs grants to 10-youth groups (one group per cluster)					1,000,000	1,000,000
1,712	Wote/Nziu	Gender	Recurrent	PWD empowerment -Seed capital for business start ups for organized groups and also mapping	1,500,000	876,000	624,000		624,000	624,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
1,713	Wote/Nziu	Gender	Development	Youth and women empowerment-lukundo women group (purchase of catering utensils) @ Ksh 250,000 and Victoria squad youth group(to establish tree nursery @ ksh 250,000	500,000	256,058	243,942		243,942	243,942
1,714	Wote/Nziu	Gender	Development	Ligi Mashinani- Support to sporting activities in the ward through cash awards			-	2,000,000	(2,000,000)	-
1,715	Wote/Nziu	Gender	Development	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	(1,000,000)	-
1,716	Wote/Nziu	Gender	Development	Entrepreneurs grants to 10-youth groups (one group per cluster)			-	1,000,000	(1,000,000)	-
1,717	Wote/Nziu	Gender	Recurrent	Ajira Kwa vijana -Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time	2,000,000	2,000,000			-	-
1,718	Wote/Nziu	Gender	Recurrent	Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000	2,000,000			-	-
1,719	Wote/Nziu	Gender	Development	Purchase of 50 seater tents and chairs to 10 groups in wote sub ward	1,500,000	1,498,950	-		-	-
1,720	Wote/Nziu	Gender	Development	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	479,355	-		-	-
1,721	Wote/Nziu	Gender	Development	Sports Development Programmes	350,000	350,000	-		-	-
1,722	Wote/Nziu	Gender	Development	Completion of Kitikyumu playground	12,332	11,477	-		-	-
1,723	Wote/Nziu	Health	Development	Kiti Kyumu dispensary-Fencing and construction of staff quarters			-	3,000,000	-	3,000,000
1,724	Wote/Nziu	Health	Development	Implants and medical bills			-	500,000	-	500,000
1,725	Wote/Nziu	Health	Development	Construction of Maternity unit at Nziu health centre -Construction of the maternity building	2,800,000	2,754,906	45,094		45,094	45,094
1,726	Wote/Nziu	Trade	Development	Construction of two door toilet at Muthyoi kikuyuni meeting ground			-	500,000	-	500,000
1,727	Wote/Nziu	Transport	Development	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	-	4,000,000
1,728	Wote/Nziu	Transport	Development	Road maintainance using contracted machinery			-	3,500,000	-	3,500,000
1,729	Wote/Nziu	Transport	Development	Survey, opening,grading,spot murraming and installation of strucutres of Kwa masinga-kwa kasimba-nzove-makolongo-kavingo-kwa ndambuki-kwa kikuvu-iviani aic-public works			-	3,000,000	-	3,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				(unoa)						
1,730	Wote/Nziu	Transport	Development	Cosntruction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani- Unoa Road	3,000,000	105,000	2,895,000		2,895,000	2,895,000
1,731	Wote/Nziu	Transport	Development	Construction of Kyambui drift -Construction of a drift -	5,000,000	4,100,995	899,005		899,005	899,005
1,732	Wote/Nziu	Transport	Development	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road	-			500,000	-	500,000
1,733	Wote/Nziu	Transport	Development	Installation of culverts at Kiuani Kwa Kavuthi and Kwa Maingi Kuthita Ndovoini			-	500,000	-	500,000
1,734	Wote/Nziu	Transport	Development	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000	929,902	70,098		70,098	70,098
1,735	Wote/Nziu	Transport	Development	Roads maintenance programme	2,000,000	1,968,300	31,700		31,700	31,700
1,736	Wote/Nziu	Transport	Development	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)	165,951	158,680			-	-
1,737	Wote/Nziu	Transport	Development	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	105,500	100,000			-	-
1,738	Wote/Nziu	Transport	Development	Construction of Muaani drift and murraming of Jones to Muaani Girls road	74,813	74,000			-	-
1,739	Wote/Nziu	Transport	Development	Road opening (Ndivuni- Kisemeini- KwaMukosi-Nziu Market) road opening and grading(Machine Hire)	11,936	11,900			-	-
1,740	Wote/Nziu	Water	Development	Kaiti-kamunyii water project_ Installation of hdpe raising main			-	3,000,000	-	3,000,000
1,741	Wote/Nziu	Water	Development	Ikomba water project_ Spring development and distribution			-	3,000,000	-	3,000,000
1,742	Wote/Nziu	Water	Development	Kituasi water project -Distribution of water to designated points as per community wishes			-	3,000,000	-	3,000,000
1,743	Wote/Nziu	Water	Development	Kwa Lili earth dam_-survey and Dam excavation using County machinery.			-	2,500,000	-	2,500,000
1,744	Wote/Nziu	Water	Development	Kiti-kyumu to kivandini pipeline_Pipeline extension			-	2,000,000	-	2,000,000
1,745	Wote/Nziu	Water	Development	Electricity Back-up and distribution of Kituasi water project to six designated water points	6,000,000	4,879,153	1,120,847		1,120,847	1,120,847
1,746	Wote/Nziu	Water	Development	Kituasi water project_Extension of the pipeline from Muambani Primary to Kwa Ndulu, distribution from Kwa Jimmy to Kyamusoi AIC			-	1,000,000	-	1,000,000

No	Ward	Department	Category	Expenditure item	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2025/26 Reallocation Budget	FY 2026/27 Budget Estimates	Variance	FY 2026/27 Supplementary Budget (1) Estimates
				water point						
1,747	Wote/Nziu	Water	Development	Pipeline extension; (i)from kavila iiuni (ii) from kiembeni to itandi_Pipeline extension			-	1,000,000	-	1,000,000
1,748	Wote/Nziu	Water	Development	Kituasi Water project-Extension to Muambani kwa Ndulu					500,000	500,000
1,749	Wote/Nziu	Water	Development	Electricity bill payment Kaiti Kamunyii Water project			-	500,000	-	500,000
1,750	Wote/Nziu	Water	Development	Kavingo borehole_Installation/replacement of pump set			-	500,000	-	500,000
1,751	Wote/Nziu	Water	Development	Kituasi Water project- Construction of 4 inch raising main to Kwa Wambua Kimeu, solarization and electricity, installation of pump set, elevated metallic water tank (100m3).	9,797,020	9,708,602	88,418		88,418	88,418
1,752	Wote/Nziu	Water	Development	Water improvement program in Wote/Nziu Ward	436,000	436,000			-	-
1,753	Wote/Nziu	Gender	Recurrent	Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360	-	39,360		39,360	39,360
	Wote/Nziu Total							37,000,000	9,550,375	46,550,375
	Grand Total							1,308,872,102	334,412,072	1,643,284,174