

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

DRAFT 2026 MAKUENI COUNTY FISCAL STRATEGY PAPER

Theme

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*“Empowering the community for a vibrant, inclusive and resilient economy”*

Makueni County Fiscal Strategy Paper (CFSP) 2026

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## **FOREWORD**

The Makueni County Fiscal Strategy Paper (CFSP) 2026 is developed in accordance with Section 117 of the Public Finance Management (PFM) Act, 2012 and Article 220(2) of the Constitution of Kenya. This document outlines the fiscal and policy framework that will guide the preparation of the County Budget Estimates for FY 2026/27 and the Medium-Term Expenditure Framework (MTEF). It highlights the County Government's strong commitment to prudent fiscal management, inclusive growth, and effective service delivery.

The CFSP 2026 aligns with the County Integrated Development Plan (CIDP) 2023–2027 and the FY 2026/27 Annual Development Plan (ADP). It takes into account recent fiscal performance, current macroeconomic conditions, and emerging development priorities. The strategy emphasizes fiscal sustainability, efficient resource allocation, and the highest standards of accountability in public resource management.

In the medium term, the County Government will focus on eight key thematic areas:

- 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.

The preparation of this CFSP involved extensive stakeholder consultations, reaffirming our commitment to transparency and citizen-driven development. The County Government is dedicated to collaborating with the County Assembly, development partners, the private sector, and the people of Makueni to achieve sustainable socio-economic transformation.

I sincerely appreciate and recognize all stakeholders who contributed to the preparation of this Paper.

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

## **ACKNOWLEDGEMENT**

The preparation of the Makueni County Fiscal Strategy Paper (CFSP) 2026/27 was made possible through the collective effort, dedication, and technical expertise of various stakeholders. The County Government sincerely acknowledges all individuals and institutions whose contributions ensured that this document is comprehensive, evidence-based, and aligned with the County's development priorities.

We express our profound appreciation to His Excellency the Governor, the Deputy Governor and the County Executive Committee for their strategic leadership, policy guidance, and commitment to prudent financial management and sustainable development.

Special recognition goes to the County Executive Committee Member for Finance for her exemplary leadership in public financial management and strategic planning. The coordination of the budget process, adherence to legal and policy frameworks, and oversight of fiscal sustainability were instrumental in developing this Strategy Paper.

We also acknowledge the invaluable contributions of the technical team from the Department of Finance and Socio-Economic Planning. Their professionalism and teamwork were central to the successful preparation of this document. The team included ; Anastacia Muendo (Director Budget and Expenditure), Sospeter Musembi (Director Administration), Mark Muthoka (Ag Director Revenue), Patrick Nzula (Ag Director Monitoring and Evaluation), Benson Kiniva (Deputy Director Revenue Services), Evelyne Mueni (Deputy Director Human Resource Management) and Joshua Mbithi (Assistant Director Human Resource Management) The team further comprise of Evelyne Mutanu (Senior Public Communication Officer), Charity Mumo (Senior Economist), Evans Kisilu (Senior Economist), Hastings Mwangangi (Senior Statistician), Jeremiah Mutunga (budget officer) Richard Mwendwa (budget officer), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Nathan Wahome (Economist), Ruth Mwongeli (Economist), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician) and Benjamin Mengo (Monitoring and Evaluation), Eunice Mutua(HRM) The team was well supported by Budget Interns namely Francis Mwova, Franklin Mambo, Margaret Muteti and Sharon Boniface. Their analytical rigor and commitment to results-based planning significantly enhanced the quality of this document.

We extend our gratitude to the County Budget and Economic Forum (CBEF) for their constructive engagement and stakeholder representation and the Sector Working Groups (SWGs) for their technical support that strengthened the fiscal and policy framework of this Strategy Paper. Our special thanks goes to the citizens of Makueni County for their active participation and valuable input during the consultative process.

The Makueni County Fiscal Strategy Paper 2026/27 reaffirms the County Government's commitment to fiscal discipline, transparency, and people-centered development in pursuit of sustainable economic growth and improved service delivery.

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## ABBREVIATIONS AND ACRONYMS

<b>ADP</b>	Annual Development Plan
<b>AfDB</b>	African Development Bank
<b>AGMs</b>	Annual General Meetings
<b>AI</b>	Artificial Insemination
<b>AIA</b>	Appropriations in Aid
<b>AMS</b>	Agricultural Mechanization Services
<b>ANC</b>	Antenatal Care
<b>ASTGS</b>	Agriculture Sector Transformation Growth Strategy
<b>ATC</b>	Agricultural Training Centre
<b>ATVET</b>	Agricultural Technical Vocational Education and Training Centre
<b>BETA</b>	Bottom Up Economic Transformation Agenda
<b>BPS</b>	Budget Policy Statement
<b>CA</b>	County Assembly
<b>CBEF</b>	County Budget and Economic Forum
<b>CBK</b>	Central Bank of Kenya
<b>CBPP</b>	Contagious Bovine Pleuro pneumonia
<b>CBROP</b>	County Budget Review and Outlook Paper
<b>CCPP</b>	Contagious Caprine Pleuropneumonia
<b>CCRI</b>	County Climate Resilience Investment
<b>CFSP</b>	County Fiscal Strategy Paper
<b>CHPs</b>	Community Health Promoters
<b>CICs</b>	County Innovation Centers
<b>CIDP</b>	County Integrated Development Plan
<b>CIGs</b>	Community Interest Groups
<b>CIHMIS</b>	County Integrated Health Management Information System
<b>CIMES</b>	County Integrated Monitoring and Evaluation Systems
<b>CLTS</b>	Community-Led Total Sanitation
<b>COB</b>	Controller of Budget
<b>CPI</b>	Consumer Price Index
<b>CPSB</b>	County Public Service Board
<b>CRA</b>	Commission on Revenue Allocation
<b>CRF</b>	County Revenue Fund
<b>CTTIs</b>	County Technical Training Institutes
<b>DANIDA</b>	Danish International Development Agency
<b>DRIVE</b>	De-Risking and Value Enhancement
<b>DRM</b>	Disaster Risk Management
<b>DRR</b>	Disaster Risk Reduction
<b>ECDE</b>	Early Childhood Development Education
<b>ESS</b>	Environmental and Social Safeguards
<b>FLLoCA</b>	Financing Locally Led Climate Action
<b>FMD</b>	Foot and Mouth Disease
<b>FY</b>	Financial Year

<b>GBV</b>	Gender-Based Violence
<b>GCP</b>	Gross County Product
<b>GCR</b>	Global Credit Rating
<b>GDP</b>	Gross Domestic Product
<b>GIS</b>	Geographic Information System
<b>GRM</b>	Grievance Redress Mechanisms
<b>HR</b>	Human Resources
<b>ICT</b>	Information Communication Technology
<b>IDA</b>	International Development Association (WorldBank)
<b>IFAS</b>	Iron and Folic Acid Supplementation
<b>IGAs</b>	Income Generating Activities
<b>IMF</b>	International Monetary Fund
<b>KABDP</b>	Kenya Agricultural Business Development Project
<b>KDSP</b>	Kenya Devolution Support Program
<b>KNBS</b>	Kenya National Bureau of Statistics
<b>KYISA</b>	Kenya Youth Inter-county Sports Association
<b>LIMS</b>	Land Information Management System
<b>LPLUDP</b>	Local Physical and Land Use Development Plan
<b>LSD</b>	Lumpy Skin Disease
<b>MARPs</b>	Most at Risk Populations
<b>MARUWAB</b>	Makueni Rural and Urban Water Board
<b>MaSCOM</b>	Makueni County Agriculture Sector Steering Committee
<b>MCCPDC</b>	Makueni County Child Protection and Development Centre
<b>MCRH</b>	Makueni County Referral Hospital
<b>MCSCUA</b>	Makueni County Sand Conservation and Utilization Authority
<b>MIGVAP</b>	Makueni Integrated Grain Value Addition Plant
<b>MSMEs</b>	Micro, Small and Medium Enterprises
<b>MT</b>	Metric Tonnes
<b>MTDMS</b>	Medium-Term Debt Management Strategy
<b>MTEF</b>	Medium Term Expenditure Framework
<b>MTP</b>	Medium Term Plan
<b>MYAP</b>	Makueni Youth Apprenticeship Program
<b>NARIGP</b>	National Agricultural and Rural Inclusion Growth Project
<b>NAVCDP</b>	National Agricultural Value Chain Development Project
<b>NDMA</b>	National Drought Management Authority
<b>NEMA</b>	National Environment Management Authority
<b>NHIF</b>	National Health Insurance Fund
<b>O&amp;M</b>	Operations and Maintenance
<b>ODF</b>	Open Defecation Free
<b>OSR</b>	Own Source Revenue
<b>OVC</b>	Orphans and Vulnerable Children
<b>PER</b>	Public Expenditure Review
<b>PFM</b>	Public Finance Management
<b>PFMA</b>	Public Finance Management Act

<b>PIM</b>	Public Investment Management
<b>PLWD</b>	People Living with Disabilities
<b>PPPs</b>	Public Private Partnerships
<b>PrC</b>	Partnership Resource Centre
<b>PWDs</b>	Persons with Disabilities
<b>REREC</b>	Rural Electrification and Renewable Energy Corporation
<b>RRI</b>	Rapid Results Initiatives
<b>SACCO</b>	Savings and Credit Cooperative
<b>SAGAs</b>	Semi-Autonomous Government Agencies
<b>SDGs</b>	Sustainable Development Goals
<b>SEKEB</b>	South Eastern Kenya Economic Bloc
<b>SHA/SHIF</b>	Social Health Insurance Fund
<b>SWGs</b>	Sector Working Groups
<b>UHR</b>	Unified Human Resource System
<b>UIG</b>	Urban Institutional Grant
<b>USAID</b>	United States Agency for International Development
<b>VMGs</b>	Vulnerable and Marginalized Groups
<b>WASH</b>	Water, Sanitation, and Hygiene

## EXECUTIVE SUMMARY

The Makueni County Fiscal Strategy Paper (CFSP) 2026 establishes the fiscal policy framework for the preparation of the FY 2026/27 County Budget and the Medium-Term Expenditure Framework, in accordance with the Public Finance Management Act of 2012. This paper aligns county fiscal planning with the 2023–2027 County Integrated Development Plan (CIDP), the FY 2026/27 Annual Development Plan (ADP), and national development priorities.

In FY 2024/25, the county demonstrated strong revenue performance and improved expenditure absorption, particularly in recurrent spending, despite challenges such as delays in conditional grants and cash flow constraints. The growth of Own Source Revenue reflects ongoing efforts to enhance local revenue mobilization and efficiency.

The CFSP prioritizes on “**Empowering the community for a vibrant, inclusive and resilient economy**”, targeting areas such as water and sanitation, agriculture, infrastructure, health services, education, social protection, trade, land management, and governance. These priorities, shaped by public participation, aim to enhance service delivery and promote economic empowerment.

The paper is organized into six chapters, each highlighting key insights and strategies:

**Chapter One** outlines the legal, policy, and strategic framework for preparing the Makueni County Fiscal Strategy Paper (CFSP) 2026, in accordance with Section 117 of the Public Finance Management Act, 2012, and Article 220(2) of the Constitution of Kenya. It defines the CFSP's purpose as providing a comprehensive fiscal policy framework to guide the preparation of the FY 2026/27 County Budget and the Medium-Term Expenditure Framework (MTEF). This chapter aligns county fiscal priorities with the 2023–2027 County Integrated Development Plan (CIDP) and the FY 2026/27 Annual Development Plan (ADP), emphasizing fiscal discipline, sustainability, accountability, and inclusive development through enhanced public participation.

**Chapter Two** reviews the county's recent fiscal performance, focusing on revenue and expenditure outcomes for FY 2024/25 and the first half of FY 2025/26. It highlights strong revenue performance, driven by equitable share transfers and improved own source revenue (OSR) collection, despite a decline in conditional grants. Expenditure performance shows improved absorption rates, particularly in recurrent spending, while development expenditure absorption, although better, remains constrained by cash flow challenges. The chapter also presents sectoral and departmental expenditure trends, demonstrating progress in priority sectors such as health, education, water, agriculture, and infrastructure, while identifying areas needing improved efficiency and absorption capacity.

**Chapter Three** provides an overview of the national macroeconomic environment and its implications for county fiscal planning. It examines key indicators including economic growth trends, inflation, and employment levels, assessing their impact on revenue performance, service delivery costs, and household welfare. The chapter underscores the necessity for prudent fiscal management in light of economic uncertainties, rising cost pressures, and limited fiscal space, while maintaining a focus on inclusive growth and resilience at the county level.

**Chapter Four** outlines the county's medium-term development priorities, aligned with the CIDP, ADP, and outcomes of public participation. It details strategic policy shifts and sector-specific priorities aimed at accelerating socioeconomic transformation. Key focus areas include expanding water and sanitation access, promoting climate-smart agriculture, enhancing road and energy infrastructure, ensuring universal access to quality healthcare and education, empowering youth, strengthening social protection, and developing trade, tourism, land management, urban planning, and governance systems. This chapter emphasizes community empowerment, equity, sustainability, and value for money in public investments.

**Chapter Five** presents the county's medium-term fiscal outlook, detailing projected revenues, expenditures, deficits, and financing strategies. It outlines expected allocations from the equitable share, own source revenue projections, conditional grants, loans, and external financing. The chapter discusses strategies for enhancing revenue mobilization, managing expenditures, addressing pending bills, maintaining principles of fiscal responsibility, managing debt sustainably, and mitigating fiscal risks. It also provides indicative expenditure projections by economic classification and reinforces the county's commitment to prudent and sustainable fiscal management.

**Chapter Six** provides sector and departmental budget ceilings for FY 2026/27, encompassing recurrent and development expenditures. It offers guidance on horizontal resource allocation on personnel emoluments, operations and maintenance, and development allocations to ensure alignment with county priorities, fiscal responsibility principles, and available resources. This chapter guarantees equitable and strategic resource allocation across departments to support effective service delivery, the implementation of flagship projects, and the achievement of medium-term development objectives.

## **1.0 INTRODUCTION**

The 2026 County Fiscal Strategy Paper (CFSP) is prepared pursuant to Section 117 of the Public Finance Management Act, 2012, and in line with Article 220(2) of the Constitution of Kenya. The PFMA mandates the County Treasury to prepare and submit the paper to the County Executive Committee for approval and subsequently to the County Assembly, by 28<sup>th</sup> February each year. The CFSP sets out the broad strategic fiscal priorities and the policy framework that will guide the preparation of the 2026/27 County Budget Estimates and the Medium-Term Expenditure Framework. It builds on the strategic direction of the 2023–2027 County Integrated Development Plan (CIDP) and the FY 2026/27 Annual Development Plan (ADP).

### **Objectives of the 2026 County Fiscal Strategy Paper (CFSP)**

The objectives of this CFSP are to:

- 1. Provide a strategic and evidence-based fiscal framework** to guide the preparation of the County Budget Estimates for FY 2026/27 and the Medium-Term Expenditure Framework, ensuring alignment with the Annual Development Plan (ADP) 2026/27 and the County Integrated Development Plan (CIDP) 2023–2027.
- 2. Align county fiscal policy and resource allocation** with the key development objectives articulated in the FY2026/27 Annual Development Plan;
  - a) Increasing water production by 4,000M3/day and access to safe water from 46 percent to 60 percent, decreasing the average distance to the nearest water sources from 3.5 Kms to 2Kms, and enhance liquid and solid waste management in urban areas.
  - b) Provision of comprehensive extension services targeting 70 percent of registered farmers, zoning and strategic value chain development, expansion of access to affordable credit and inputs, promotion of climate-smart resilient agriculture, and enhancement of market access for agricultural produces and products.
  - c) Enhancing road connectivity, modern and sustainable energy infrastructure and access to information and communication technology.
  - d) Enhancing access to essential primary healthcare, curative & rehabilitative services and strengthening healthcare financing systems.
  - e) Improving access to inclusive, quality education and training (ECDE and VTCs), youth upskilling, tooling and empowerment, socio-economic empowerment of vulnerable groups, and strengthening policy, legal, and research frameworks.
  - f) Promotion of fair trade practices, development of tourism infrastructure and enhancement of cultural heritage, musical expression, and artistic endeavors
  - g) Enhancing land digitization, urban planning and development, physical planning, survey and titling.
  - h) Land succession support for vulnerable households through legal clinics and legal aids for land ownership and land survey
  - i) Promoting accountable management of public resources, improving management systems and organizational structures, strengthening human resource management,

enabling meaningful public engagement in development activities, and data utilization for effective governance.

3. **Promote fiscal discipline, sustainability and accountability** through prudent revenue mobilization, effective expenditure management, and adherence to fiscal responsibility principles in line with national and county planning frameworks.
4. **Provide indicative sector ceilings and resource envelopes** that reflect the ADP's strategic priorities and realistic revenue projections to guide departments in preparing their budget estimates.
5. **Enhance participatory and transparent budgeting processes**, ensuring broad stakeholder engagement, including citizen inputs from public participation.

DRAFT

## 2.0 COUNTY GOVERNMENT FISCAL PERFORMANCE

The County Government's FY 2025/26 Supplementary Budget (1) estimates amounted to Kshs 13,106,070,306, with 63 percent (Kshs 8,256,824,293) allocated to recurrent expenditure and 37 percent (Kshs 4,849,246,013) to development expenditure, reflecting the County's commitment to fiscal sustainability and prioritization of development spending. The budget was financed mainly through the Equitable Share of Kshs 8,976,335,654 (68 percent), supplemented by reallocated funds from FY 2024/25 amounting to Kshs 916,003,457 (7 percent), Own Source Revenue of Kshs 1,667,556,464 (13 percent), and Conditional allocation, loans and grants totalling to Kshs 1,546,174,731 (12 percent).

### 2.1 Revenue Performance

The County's overall revenue performance in FY 2024/25 stood at 96 percent, with actual revenues amounting to Kshs 11,113,783,719 against a budgeted target of Kshs 11,580,212,378, indicating strong revenue realization. Tables 1 and 2 present a detailed analysis of revenue performance for FY 2024/25 and provide a comparative assessment of actual revenue outturns over the period FY 2022/23 to FY 2024/25, highlighting revenue trends and growth patterns over the medium term.

**Table 1: Revenue Performance for the FY 2025/26 (Kshs)**

Revenue Source	FY 2024/25 Revised Budget (2) Estimates	Performance as at Jun 30, 2025	Variance	Performance Rate (Percent)
Equitable Share	8,497,308,272	8,497,308,448	176	100%
Conditional Allocations - Loans and Grants	607,277,601	321,729,343	285,548,258	53%
Total Conditional Allocations, Loans And Grants	<b>607,277,601</b>	<b>321,729,343</b>	<b>285,548,258</b>	<b>53%</b>
Other Revenues Sub Total	<b>9,104,585,873</b>	<b>8,819,037,791</b>	<b>285,548,082</b>	<b>97%</b>
County Own Generated Revenue- Other Streams	905,177,623	512,217,089	392,960,534	57%
County Own Generated Revenue- AIA	566,255,700	778,335,657	-212,079,957	137%
Total OSR	<b>1,471,433,323</b>	<b>1,290,552,746</b>	<b>180,880,577</b>	<b>88%</b>
Total OSR & Other Revenues FY 2024/25	<b>10,576,019,196</b>	<b>10,109,590,537</b>	<b>466,428,659</b>	<b>96%</b>
FY 2023/24 Reallocation Funds	1,004,193,182	1,004,193,182	0	100%
<b>Total Revenues</b>	<b>11,580,212,378</b>	<b>11,113,783,719</b>	<b>466,428,659</b>	<b>96%</b>

Source: County Treasury, 2026

Actual revenue performance in FY 2024/25 registered a 12 percent increase in absolute terms compared to FY 2023/24 actual receipts, reflecting improved cash flow during the financial year, largely due to timely exchequer releases. However, conditional allocations, loans, and grants declined by 24 percent in FY 2024/25, underscoring the need to strengthen planning and absorption capacity for conditional funding within the medium-term fiscal framework.

**Table 2: Comparison of Actual Revenues - FY 2022/23 – FY 2024/25 (Kshs. Millions)**

Sources	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Actuals	Change 23/24 Vs 24/25	Percentage Change
Equitable Share	8,132	7,779	8,497	718	9
Conditional Allocations (Loans and Grants)	441	425	322	-103	-24
Own Source Revenue	892	1,045	1,291	246	23
Reallocation Funds	1103	641	1,004	363	57

<b>Total</b>	<b>10,568</b>	<b>9,889</b>	<b>11,114</b>	<b>1,224</b>	<b>12</b>
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Source: County Treasury, 2026

### 2.1.1 Own Source Revenue Collection

Own Source Revenue (OSR) demonstrated sustained growth over the period, increasing from Kshs 1,045,086,846 in FY 2023/24 to Kshs 1,290,552,746 in FY 2024/25, representing a 23 percent increase. This upward trend reflects the County Government's continued efforts to strengthen local revenue mobilization, improve collection efficiency, and broaden the revenue base.

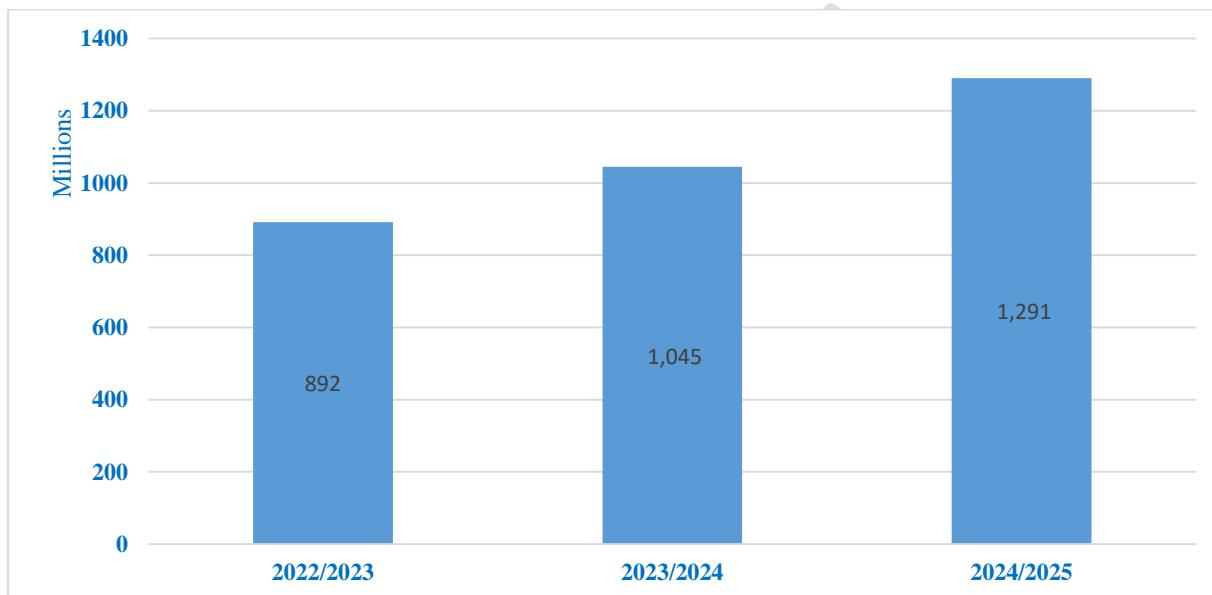


Figure 1: Own Source Revenue Performance FY 2022/23 – 2024/25

Source: County Treasury.

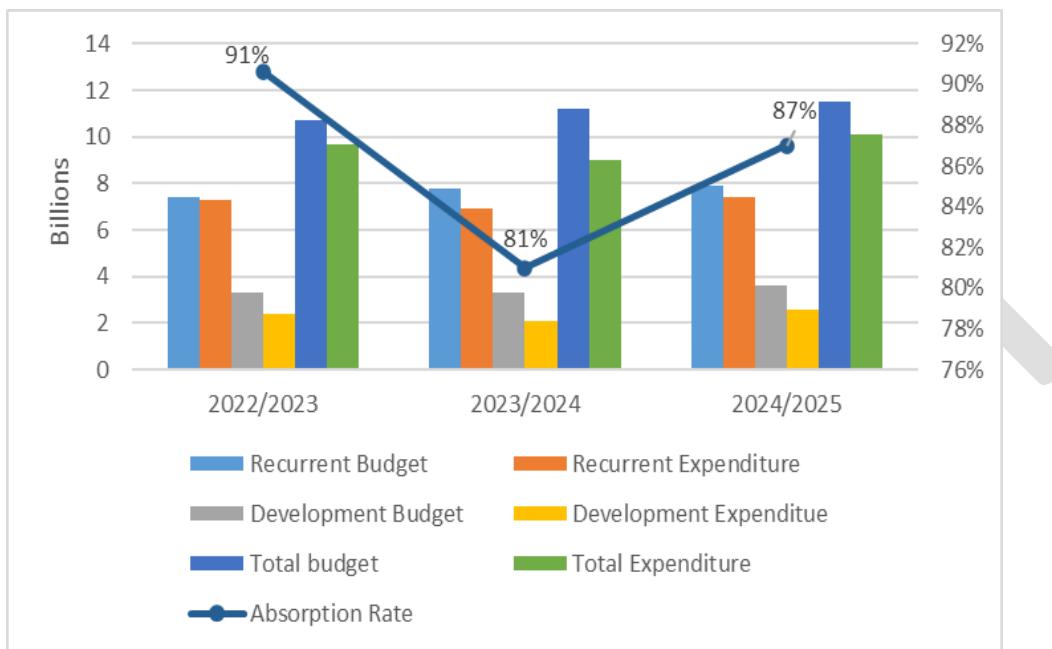
The improvement in Own Source Revenue performance during FY 2024/25 was driven by a range of targeted administrative and technological reforms aimed at enhancing efficiency and compliance. Key measures included the rollout of a unified invoicing framework, strengthened inter-departmental coordination for integrated revenue collection, and the expanded use of cashless payment platforms to improve transparency and reduce leakages. In addition, the county utilized business census data to support targeted enforcement and planning, and implemented rapid revenue enhancement initiatives. These efforts were complemented by public sensitization campaigns, which encouraged voluntary compliance and contributed to stronger and more sustainable local revenue performance.

## 2.2 Expenditure Performance

### 2.2.1 Expenditure Performance, FY 2022/23-2024/25

In the FY 2024/25, the County's cumulative expenditure amounted to KShs. 10,080,142,766 translating to an overall absorption rate of 87 percent. The County Executive expended KShs

9,246,840,313 against its allocated budget of KShs 10,742,471,512, achieving an absorption rate of 86 percent. Similarly, the County Assembly spent KShs 835,260,455 out of its budget allocation of KShs 837,740,866, reflecting a higher absorption rate of 99.7 percent. The total recurrent expenditure for FY 2024/25 was KShs. 7,460,728,999, reflecting 94 percent absorption rate, up from 88 percent reported in FY 2023/24. The development expenditure for the period was KShs. 2,619,413,768 with a 71 percent absorption rate, marking a 9 percent increase from the 62 percent achieved in FY 2023/24.

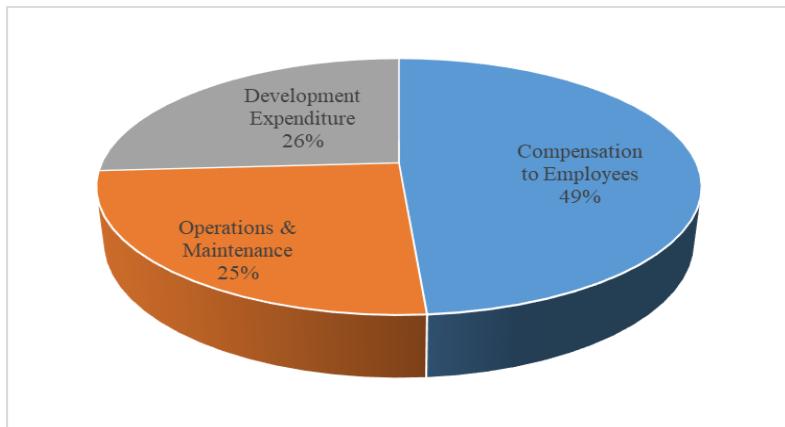


**Figure 2: FY 2022/23 - FY 2024/25 Expenditure and absorption performance**

Source: The County Treasury

### 2.2.2 Expenditure by Economic Classification

The expenditure on salary was 49 percent, development 26 percent and operations and maintenance at 25 percent and of the total county expenditure as shown in figure 3 below: -



**Figure 3; Expenditure by Economic Classification**

Table 3 below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2024/25;

**Table 3:Departmental Expenditures Per Economic Classification**

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
<b>County Executive</b>					
Salaries	100	91	4,746,548,777	4,465,115,006	94
O&M	94	83	2,338,962,288	2,179,219,255	93
Recurrent	97	88	7,085,511,065	6,644,334,261	94
Development	79	63	3,656,960,448	2,602,506,051	71
<b>Sub Total</b>	<b>91</b>	<b>80</b>	<b>10,742,471,513</b>	<b>9,246,840,311</b>	<b>86</b>
<b>County Assembly</b>					
Salaries	100	93	451,423,604	451,423,604	100
O&M	100	94	364,972,247	364,971,134	100
Recurrent	100	94	816,395,851	816,394,738	100
Development	48	29	21,345,015	18,865,717	88
<b>Sub Total</b>	<b>98</b>	<b>89</b>	<b>837,740,866</b>	<b>835,260,455</b>	<b>100</b>
<b>Total Budget</b>					
Salaries	100	91	5,197,972,381	4,916,538,610	95
O&M	95	85	2,703,934,535	2,544,190,389	94
Recurrent	98	88	7,901,906,915	7,460,728,999	94
Development	79	62	3,678,305,463	2,619,413,768	71
<b>Total Budget</b>	<b>92</b>	<b>81</b>	<b>11,580,212,378</b>	<b>10,080,142,766</b>	<b>87</b>

### **2.2.3 Departmental Expenditures per Economic Classification**

In the FY 2024/25, the analysis of expenditure per economic classification across departments showed that health services recorded the highest expenditure of KShs. 3,742,565,594 reflecting an absorption rate of 89 percent followed by ICT, Education and Internship with a total of KShs 1,096,813,279 at 92 percent absorption rate. Office of County Attorney had the lowest expenditure

of KShs 42,475,778 with 88 percent absorption. Table 4 below shows the departmental expenditures per economic classification with their overall absorption rates.

**Table 4: FY 2024/25 Expenditures per economic classification**

S/No	Department	Total Budget	O&M Expenditure	Salaries Expenditure	Development Expenditure	Total Expenditure	Overall Absorption Rate
1	Governorship	492,830,807	437,580,720	50,444,469		488,025,189	99%
2	County Secretary	464,745,270	56,710,506	406,610,513		463,321,019	100%
3	County Attorney	48,440,335	23,171,236	18,274,608	1,029,934	42,475,778	88%
4	Devolution, Public Participation, County administration and Special Programs	347,497,456	92,138,636	198,770,594	1,334,054	292,243,284	84%
5	Finance and Socio-Economic Planning	598,475,724	324,301,533	207,262,253	18,499,284	550,063,070	92%
6	Agriculture, Livestock, Fisheries and Cooperative Development	622,244,704	35,907,402	206,233,970	242,675,436	484,816,809	78%
7	Makueni County Fruit Development and Marketing Authority	83,656,423	18,952,584		48,101,176	67,053,760	80%
8	ICT, Education and Internship	1,188,923,637	206,559,784	685,107,445	205,146,050	1,096,813,279	92%
9	Gender, Children, Youth, Sports and Social Services	274,949,771	81,146,901	47,635,524	99,591,675	228,374,100	83%
10	Health Services	4,199,913,813	595,462,701	2,323,588,201	823,514,692	3,742,565,594	89%
11	Trade, Marketing, Industry, Culture and Tourism	176,206,485	71,968,175	54,074,167	24,157,782	150,200,124	85%
12	Infrastructure, Transport, Public Works, Housing and Energy	680,735,322	46,482,800	75,826,405	472,246,122	594,555,328	87%
13	Lands, Urban Planning & Development, Environment and Climate change	619,077,104	27,366,915	52,162,666	254,677,415	334,206,996	54%
14	Wote Municipality	120,245,616	54,763,888		28,536,561	83,300,449	69%
15	Emali-Sultan Hamud Municipality	69,590,011	22,437,293	2,942,680	19,586,064	44,966,037	65%
16	Water, Sanitation and Irrigation	620,887,017	23,192,404	75,174,979	358,410,961	456,778,344	74%
17	Sand Conservation and Utilization Authority	63,553,699	33,200,221	22,965,349	4,998,844	61,164,414	96%
18	County Public Service Board	70,498,317	27,875,555	38,041,183		65,916,738	94%
19	County Assembly	837,740,866	364,971,134.35	451,423,604	16,907,717	835,260,455	100%
<b>Total</b>		<b>11,580,212,378</b>	<b>2,544,191,501</b>	<b>4,916,538,610</b>	<b>2,602,506,051</b>	<b>10,080,142,766.45</b>	<b>87%</b>

## 2.2.4 Departmental Expenditure by Programme and Sub programme

The county adopted the programme based budgeting across county departments and agencies. The programmes and sub programmes expenditure performance are illustrated in table 5 below.

**Table 5: Expenditure by Programme and Sub Programmes**

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
<b>Land, Physical Planning &amp; Mining</b>							
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%
	<b>Sub Total</b>	<b>85,877,580</b>	<b>533,199,524</b>	<b>79,529,581</b>	<b>254,677,415</b>	<b>93%</b>	<b>48%</b>
<b>Wote Municipality</b>							
Wote Municipality	SP 1. 1 Wote Municipality	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
	<b>Sub Total</b>	<b>69,931,405</b>	<b>50,314,211</b>	<b>54,763,888</b>	<b>28,536,561</b>	<b>78%</b>	<b>57%</b>
<b>Emali-Sultan Municipality</b>							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	37,545,731	25,379,973	<b>19,586,064</b>	79%	52%
	<b>Sub Total</b>	<b>32,044,280</b>	<b>37,545,731</b>	<b>25,379,973</b>	<b>19,586,064</b>	<b>79%</b>	<b>52%</b>
<b>Sand Authority</b>							
General administration & planning	SP 1.1: General administration & Planning	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<b>Sub Total</b>	<b>58,553,699</b>	<b>5,000,000</b>	<b>56,165,570</b>	<b>4,998,844</b>	<b>96%</b>	<b>100%</b>
<b>Health Services</b>							
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%
	<b>Sub Total</b>	<b>3,114,502,327</b>	<b>1,085,411,486</b>	<b>2,919,050,902</b>	<b>823,514,692</b>	<b>94%</b>	<b>76%</b>
<b>Infrastructure, Transport, Public works , Housing &amp; Energy</b>							
General administration & planning	SP1. 1 General administration & planning	92,976,455	10,586,455	87,112,628	8,289,897	94%	78%
Road Transport	SP2.1 : Road transport	19,092,000	423,213,770	18,346,381	370,653,688	96%	88%
Infrastructure development	SP3.3: Infrastructure development	950,000		950,000		100%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	116,650,743	15,900,197	93,302,537	92%	80%
	<b>Sub Total</b>	<b>130,284,354</b>	<b>550,450,968</b>	<b>122,309,205</b>	<b>472,246,122</b>	<b>94%</b>	<b>86%</b>
<b>ICT, Education and Internship</b>							
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%

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
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,107,254	-	17,833,345	-	93%	
	<b>Sub Total</b>	<b>941,752,087</b>	<b>247,171,550</b>	<b>891,667,229</b>	<b>205,146,050</b>	<b>95%</b>	<b>83%</b>
<b>Trade, Industry &amp; Cooperatives</b>							
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%	
	<b>Sub Total</b>	<b>140,487,215</b>	<b>35,719,270</b>	<b>126,042,342</b>	<b>24,157,782</b>	<b>90%</b>	<b>68%</b>
<b>Department of Gender, Children, Youth, Sports, and Social Services</b>							
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%
	<b>Sub Total</b>	<b>148,472,879</b>	<b>126,476,892</b>	<b>128,782,425</b>	<b>99,591,675</b>	<b>87%</b>	<b>79%</b>
<b>County Attorney</b>							
General Administration & Support Services	P1: General administration & planning	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
	<b>Sub Total</b>	<b>43,240,335</b>	<b>5,200,000</b>	<b>41,445,844</b>	<b>1,029,934</b>	<b>96%</b>	<b>20%</b>
<b>Governorship</b>							

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
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99%	
	<b>Sub Total</b>	<b>492,830,807</b>	-	<b>488,025,189</b>		<b>99%</b>	
<b>County Secretary</b>							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100%	
	<b>Sub Total</b>	<b>464,745,270</b>	-	<b>463,321,019</b>		<b>100%</b>	
<b>CPSB</b>							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94%	
	<b>Sub Total</b>	<b>70,498,317</b>		<b>65,916,738</b>		<b>94%</b>	
<b>Finance &amp; Socio Economic Planning</b>							
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%	

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub-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%	
<b>Sub Total</b>		<b>575,341,584</b>	<b>23,134,141</b>	<b>531,563,787</b>	<b>18,499,284</b>	92%	<b>80%</b>
<b>Devolution, Public participation, County Administration and Special Programmes</b>							
General Administration & Planning	SP1: General Administration & Planning	244,897,348	37,500,000	229,818,293		94%	0%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,633,520	-	17,454,554		89%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-				
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	28,992,044	1,035,054	28,030,114	1,035,054	40%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	11,170,590	299,000	11,636,369	299,000	36%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,969,900	-	3,969,900		100%	
<b>Sub Total</b>		<b>308,663,402</b>	<b>38,834,054</b>	<b>290,909,230</b>	<b>1,334,054</b>	<b>94%</b>	<b>3%</b>
<b>Water, Sanitation and Irrigation</b>							
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%
<b>Sub Total</b>		<b>109,352,698</b>	<b>511,534,319</b>	<b>98,367,383</b>	<b>358,410,961</b>	<b>90%</b>	<b>70%</b>

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
<b>Agriculture, Livestock, Fisheries And Cooperative Development</b>							
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%
	<b>Sub Total</b>	<b>263,377,606</b>	<b>358,867,098</b>	<b>242,141,372</b>	<b>242,675,437</b>	<b>92%</b>	<b>68%</b>
<b>Makueni Fruit Development and Marketing Authority</b>							
General Administration & Support Services	P1: General administration & planning	<b>35,555,220</b>	<b>48,101,203</b>	18,952,584	48,101,176	53%	100%
	<b>Sub Total</b>	<b>35,555,220</b>	<b>48,101,203</b>	<b>18,952,584</b>	<b>48,101,176</b>	<b>53%</b>	<b>100%</b>
<b>County Assembly</b>							
Legislation and Representation	SP1: Legislation and Representation	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
	<b>Sub Total</b>	<b>816,395,851</b>	<b>21,345,015</b>	<b>816,394,738</b>	<b>18,865,717</b>	<b>100%</b>	<b>88%</b>
<b>Total County Budget</b>		<b>7,901,906,915</b>	<b>3,678,305,463</b>	<b>7,460,729,000</b>	<b>2,621,371,768</b>	<b>94%</b>	<b>71%</b>

## 2.3 FY 2025/26 Half Year Fiscal Performance

### 2.3.1. FY 2025/26 Half Year Revenue Performance

The FY 2025/26 budget is financed through four main revenue streams, with the Equitable Share constituting the largest component at Ksh 8,976,335,654 (68 percent), County Own Source Revenue accounts at Ksh 1,667,556,464 (13 percent), Conditional Allocations (Loans and Grants) amount to Ksh 1,546,174,731 (12 percent) and FY 2024/25 reallocations at Ksh 916,003,457 (seven percent). Revenue performance by the end of the second quarter of FY 2025/26 stood at 37 percent, with cumulative receipts of Ksh 4,905,763,111 against a total approved budget of Ksh 13,106,070,306. This represents a four percent decline in performance compared to a 41 percent recorded same period in FY 2024/25. The lower revenue performance was mainly attributable to the drop in Own Source Revenue and delays in equitable share and loans & grants disbursement.

#### 2.3.1.1. Own Source Revenue

Own Source Revenue realized during the period amounted to Kshs 472,692,832, translating to a 28 percent performance against the target and reflecting a marginal decline of Kshs 594,448.20 compared to the Kshs 473,287,280 collected in the second quarter of FY 2024/25. Revenue inflows were largely generated from Health AIA, which contributed Kshs 342,123,196, and normal revenue streams, which accounted for Kshs 130,569,636. A detailed breakdown of performance by revenue stream is provided in the table below, highlighting variations in collection trends across sectors.

**Table 6: FY 2025/26 Second Quarter OSR Performance per Stream**

S/No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
<b>A) OWN SOURCES</b>					
1.	Advertisement & Wall Branding Fees	31,411,990	2,054,400	29,357,590	7
2.	Agricultural Cess Fees	28,317,987	9,924,891	18,393,096	35
3.	Building Materials cess Fees	4,706,554	1,134,900	3,571,654	24
4.	Community Information Centres Fees	1,573,222	47,100	1,526,122	3
5.	Conservancy Fees	8,102,091	577,880	7,524,211	7
6.	Coop Audit services Fees	498,187	34,300	463,887	7
7.	Development Approvals Fees( all lands development fees	65,550,897	8,661,553	56,889,344	13
8.	Fines and Penalties Fees	1,573,222	168,330	1,404,892	11
9.	Fire certificate Fees	1,573,222	269,450	1,303,772	17

S/No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
10.	Hire of County Facilities / Equipment /Gym Fees	1,573,222	174,900	1,398,322	11
11.	Liquor License Fees	96,818,675	8,975,055	87,843,620	9
12.	Market Entrance Fees	65,550,897	13,316,310	52,234,587	20
13.	Motor Veh/Cycle Reg Fees	4,706,554	132,000	4,574,554	3
14.	Parking Fees	67,530,534	8,454,164	59,076,370	13
15.	Plot Rates/Rent Fees & other dues	131,691,752	7,349,560	124,342,192	6
16.	Renewal Fees(Kiosks)	10,986,330	694,940	10,291,390	6
17.	Single Business Permits /Application Fees	230,739,157	13,695,452	217,043,705	6
18.	Stall Rent Fees	12,087,585	3,109,950	8,977,635	26
19.	Stock Market Fees	17,279,216	4,949,882	12,329,334	29
20.	Stock Movement Fees	10,986,330	2,678,710	8,307,620	24
21.	Veterinary Health Fees	22,942,814	5,879,230	17,063,584	26
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	4,706,554	392,600	4,313,954	8
23.	Weights & Measures Fees	3,133,333	389,110	2,744,223	12
24.	Tetheka interest revenue	18,742,114	-		0
25.	Other Revenues(Salary Refund, Direct Customer Deposits)	0	8,525,666	-8,525,666	0
26.	Agriculture- Agricultural Training Conference Fees	4,706,554	94,500	4,612,054	2
27.	Agriculture- Mechanization Fees	3,133,333	373,900	2,759,433	12
28.	Public health Services Fees	51,824,539	5,114,665	46,709,874	10
29.	Makueni Fruit Processing Plant Fees	92,872,511	6,531,224	86,341,287	7
30.	Sand Authority Fees	72,237,088	16,865,014	55,372,074	23
	<b>Sub Total</b>	<b>1,067,556,464</b>	<b>130,569,636</b>	<b>936,986,828</b>	<b>12</b>
	<b>AIA</b>				
31.	Medical Health Services Fees	182,388,000	126,468,258	55,919,742	69
32.	SHA/SHIF Reimbursement Fees	417,612,000	215,640,938	201,971,062	52
33.	Universal Health Care Registration Fees		14,000	-14,000	0
	<b>Sub Total</b>	<b>600,000,000</b>	<b>342,123,196</b>	<b>257,876,804</b>	<b>57</b>
	<b>TOTAL OWN SOURCE REVENUE</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>1,194,863,632</b>	<b>28</b>

Source: County Treasury, 2026

### 2.3.1.2. Equitable Share, Conditional Allocations, Loans and Grants Performance

During the first half of FY 2025/26, receipts from the Equitable Share reached 41 percent of the annual target, reflecting relatively steady disbursement from the National Government. In contrast, Conditional Allocations, including other loans and grants, recorded no receipts during the period, resulting in a significant variance from projected inflows. This uneven disbursement pattern constrained the County's cash flow and adversely affected the timely implementation of earmarked programmes, underscoring the need for improved predictability and alignment of conditional funding releases within the fiscal year.

**Table 7: FY 2025/26 Second Quarter Equitable share, conditional allocations, loans and grants**

Sources	Targets 2025/26	Actual 2025/26 as at 31 <sup>st</sup> December, 2025	Variance	Performance (%)
Equitable share from National Government	8,976,335,654	3,725,179,296	5,459,268,832	41
Conditional Allocation -Other loans and Grants	1,546,174,731	0	1,546,174,731	0
<b>Total- 2024/25</b>	<b>10,522,510,385</b>	<b>3,725,179,296</b>	<b>7,005,443,563</b>	<b>35</b>

*Source:County Treasury, 2026*

### 2.3.1.3. Revenue Trend for FY 2023/24, 2024/25 and 2025/26

Over the years' revenue performance has registered significant growth as shown in the table below-

**Table 8: Revenue Performance Per Source in comparison with quarter Two for FY 2023/24, 2024/25 and 2025/26**

No	Revenue Source	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)	FY 2025/26 Budget Estimates	Performance as at Dec 31, 2025	Performance Rate (%)
1.	Equitable Share	9,096,472,661	2,790,302,118	25	9,767,009,318	4,474,584,490	40	9,892,339,111	4,433,070,279	41
2.	Conditional Allocations - (Loans And Grants)	933,842,598	500,000	0	990,048,872	31,000,000	3	1,546,174,731	0	0
	<b>Other Revenues Sub Total</b>	<b>10,030,315,259</b>	<b>2,790,802,118</b>	<b>23</b>	<b>10,757,058,190</b>	<b>4,505,584,490</b>	<b>36</b>	<b>11,438,513,842</b>	<b>4,433,070,279</b>	<b>35</b>
3.	County Own Generated Revenue- Other Streams	865,000,000	145,817,098	17	905,177,623	165,198,317	18	1,067,556,464	130,569,636	12
	County Own Generated Revenue- AIA	375,000,000	222,070,115	59	566,255,700	308,088,963	54	600,000,000	342,123,196	57
	<b>Total OSR</b>	<b>1,240,000,000</b>	<b>367,887,213</b>	<b>30</b>	<b>1,471,433,323</b>	<b>473,287,280</b>	<b>32</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>28</b>
	<b>FY 2022/23 to 2024/25 Reallocations</b>	<b>641,011,699</b>	<b>641,011,699</b>	<b>100</b>	<b>1,004,193,182</b>	<b>1,004,193,182</b>	<b>100</b>	<b>916,003,457</b>	<b>707,890,983</b>	<b>77</b>
	<b>Total OSR &amp; Other Revenues</b>	<b>11,270,315,259</b>	<b>3,158,689,331</b>	<b>28</b>	<b>12,228,491,513</b>	<b>4,978,871,770</b>	<b>41</b>	<b>13,106,070,306</b>	<b>4,905,763,111</b>	<b>37</b>

*Source:County Treasury, 2026*

Quarter Two revenue performance improved from 28% in FY 2023/24 to 41% in FY 2024/25 before slightly declining to 37% in FY 2025/26, mainly driven by stronger Equitable Share receipts. Conditional allocations remained low across all years, while County Own Source Revenue showed moderate performance, with AIA streams consistently outperforming other OSR streams. Overall, the trend indicates improving revenue performance, though gaps persist in conditional grants and non-AIA OSR collection.

**Table 9:Revenue Performance Per Stream in comparison half year for FY 2023/24, 2024/25 and 2025/26**

No .	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	<b>A) Own Sources</b>	<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>	
1.	Advertisement & Wall Branding Fees	20,000,000	3,134,139	16	20,922,470	8,633,074	41	31,411,990	2,054,400	7
2.	Agricultural Cess Fees	18,000,000	7,995,868	44	18,000,000	10,128,493	56	28,317,987	9,924,891	35
3.	ASK Show Fees	3,000,000		-						
4.	Building Materials cess Fees	3,000,000	1,372,625	46	3,000,000	1,126,700	38	4,706,554	1,134,900	24
5.	Community Information Centres Fees	1,000,000	113,950	11	1,000,000	76,740	8	1,573,222	47,100	3
6.	Conservancy Fees	6,000,000	826,950	14	6,000,000	653,269	11	8,102,091	577,880	7
7.	Coop Audit services Fees	300,000	38,300	13	300,000	34,700	12	498,187	34,300	7
8.	Development Approvals Fees( all lands development fees	45,000,000	8,585,170	19	48,000,000	8,035,847	17	65,550,897	8,661,553	13
9.	Fines and Penalties Fees	1,000,000	534,000	53	1,000,000	1,209,027	121	1,573,222	168,330	11
10.	Fire certificate Fees	1,000,000	133,100	13	1,400,000	275,950	20	1,573,222	269,450	17
11.	Hire of County Facilities	1,000,000	256,000	26	1,000,000	1,138,550	114	1,573,222	174,900	11
12.	Liquor License Fees	70,000,000	5,850,901	8	70,000,000	7,009,331	10	96,818,675	8,975,055	9
13.	Market Entrance Fees	45,000,000	14,992,212	33	45,000,000	14,234,399	32	65,550,897	13,316,310	20
14.	Motor Vehicle./Cycle Reg. Fees	3,000,000	340,903	11	3,500,000	332,000	9	4,706,554	132,000	3
15.	Parking Fees	43,000,000	12,882,017	30	44,000,000	16,079,260	37	67,530,534	8,454,164	13
16.	Plot Rates/Rent Fees & other dues	170,000,000	6,746,237	4	196,855,153	11,813,072	6	131,691,752	7,349,560	6
17.	Renewal Fees(Kiosks)	7,000,000	1,016,000	15	7,000,000	726,200	10	10,986,330	694,940	6
18.	Single Business Permits /Application Fees	200,000,000	18,845,250	9	200,000,000	15,188,475	8	230,739,157	13,695,452	6
19.	Stall Rent Fees	7,700,000	2,468,401	32	8,700,000	3,798,000	44	12,087,585	3,109,950	26
20.	Stock Market Fees	11,000,000	4,661,880	42	11,000,000	4,416,747	40	17,279,216	4,949,882	29
21.	Stock Movement Fees	7,000,000	2,157,345	31	7,000,000	1,981,435	28	10,986,330	2,678,710	24
22.	Veterinary Health Fees	13,000,000	3,390,258	26	17,500,000	4,654,433	27	22,942,814	5,879,230	26

No .	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
		KShs	KShs		KShs	KShs		KShs	KShs	
	<b>A) Own Sources</b>									
23.	Water & Environment Fees- Consent, NEMA mining, penalties	3,000,000	280,360	9	3,500,000	422,100	12	4,706,554	392,600	8
24.	Weights & Measures Fees	2,000,000	776,600	39	2,500,000	726,300	29	3,133,333	389,110	12
25.	Tetheka interest revenue							18,742,114	-	0
26.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		44,000			3,658,895		0	8,525,666	0
27.	Agriculture- Agricultural Training Conference Fees	3,000,000	1,547,810	52	3,000,000	4,674,940	156	4,706,554	94,500	2
28.	Agriculture- Mechanization Fees	2,000,000	1,256,617	63	2,000,000	492,200	25	3,133,333	373,900	12
29.	Public health Services Fees	33,000,000	3,574,851	11	36,000,000	5,325,297	15	51,824,539	5,114,665	10
30.	Makueni Fruit Processing Plant Fees	100,000,000	27,894,000	28	100,000,000	16,672,021	17	92,872,511	6,531,224	7
31.	Sand Authority Fees	46,000,000	14,101,355	31	47,000,000	21,680,863	46	72,237,088	16,865,014	23
	<b>Normal Streams Sub Total</b>	<b>865,000,000</b>	<b>145,817,098</b>	<b>17</b>	<b>905,177,623</b>	<b>165,198,317</b>	<b>18</b>	<b>1,067,556,464</b>	<b>130,569,636</b>	<b>12</b>
32.	Medical Health Services Fees	120,000,000	99,485,510	83	176,430,000	144,346,468	82	182,388,000	126,468,258	69
33.	NHIF and Linda Mama	250,000,000	120,088,605	48	382,475,700	162,199,716	42	417,612,000	215,640,938	52
34.	Universal Health Care Registration Fees	5,000,000	2,496,000	50	7,350,000	1,542,780	21		14,000	0
	<b>AIA Sub Total</b>	<b>375,000,000</b>	<b>222,070,115</b>	<b>181</b>	<b>566,255,700</b>	<b>308,088,963</b>	<b>54</b>	<b>600,000,000</b>	<b>342,123,196</b>	<b>57</b>
	<b>Total Own Source Revenue</b>	<b>1,240,000,000</b>	<b>367,887,213</b>	<b>30</b>	<b>1,471,433,323</b>	<b>473,287,280</b>	<b>32</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>28</b>

Source:County Treasury, 2026

## **2.4. Receipts into Makueni County Revenue Fund(CRF) for Half year of FY 2025/26**

The total receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to KShs. 3,857,163,429 mainly from National government disbursements and Own Source Revenue receipts. This excludes health AIA that are utilized at the health facilities.

### **2.4.1. Exchequer Disbursements from the National Government**

The Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. 3,725,179,296 for quarter two FY 2025/26, representing 41 percent of the approved equitable share.

### **2.4.2. Funds released to the Makueni Operational Accounts (approvals by COB)**

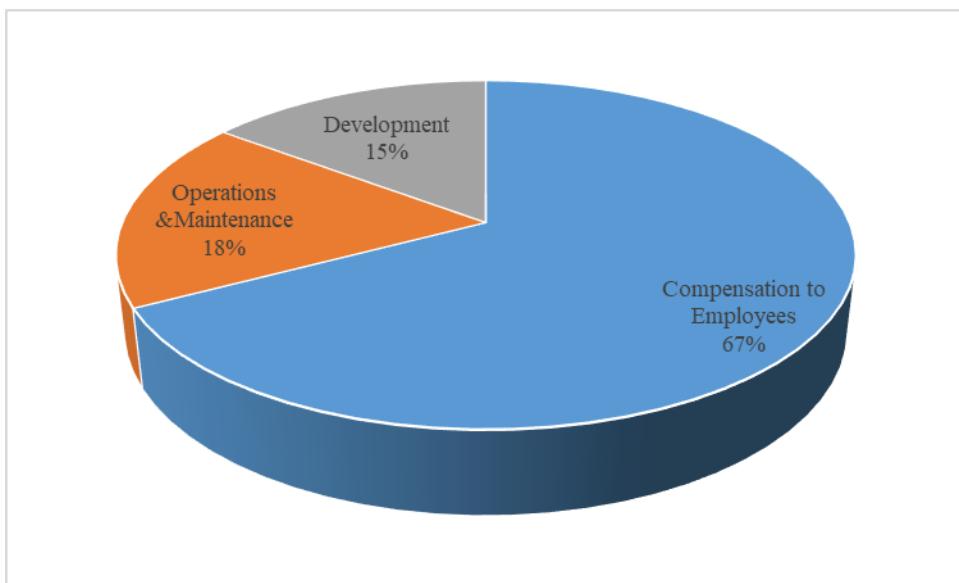
The office of Controller of budget approved funds withdrawals totaling Kshs. 3,599,922,457 from Makueni County Revenue Fund; Kshs. 3,258,474,247 (91%) to Makueni County Executive and Kshs 341,448,210 (9%) to Makueni County Assembly.

The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Kshs. 431,748,212 (13 percent) and Kshs. 2,826,726,035 (87 percent) respectively.

## **2.5. FY 2025/26 Half Year Expenditure Performance**

### **2.5.1 Overall Expenditure Performance for the First Half of 2025/26**

During the first half of FY 2025/26, the County's cumulative expenditure amounted to Ksh 3,665,378,993, against a budget of Kshs 13,106,070,306. This translated to an overall absorption rate of 28 percent. Out of the total expenditure, 67 percent was spent on compensation to employees, 18 percent on operations and maintenance and 15 percent on development activities.



**Figure 4: Overall Expenditure Performance for the First Half of FY 2025/26**

### 2.5.2 FY 2025/26 Half Year Expenditure by Economic Classification

During the first six months of FY 2025/26, the actual expenditure was Ksh 3,665.38 million, resulting in a 28 percent absorption rate. In comparison, total expenditure during the first six months of FY 2024/25 was KShs 3,908.83 million, with a 32 percent absorption rate. The County Government utilized Ksh 3,154.86 million for recurrent expenditures and Ksh 510.52 million for development, representing absorption rates of 38 percent and 10 percent, respectively.

**Table 10: Expenditure by Economic Classification of The County Executive and County Assembly**

Economic Classification	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2025	Absorption Rate (%)
<b>County Executive</b>						
Compensation to Employees	4,746,548,777	2,184,174,400	46	5,029,746,844	2,255,803,526	45
Operations & Maintenance	2,276,147,942	751,201,750	33	2,243,794,035	599,397,672	27
<b>Recurrent</b>	<b>7,022,696,719</b>	<b>2,935,376,150</b>	<b>42</b>	<b>7,273,540,879</b>	<b>2,855,201,198</b>	<b>39</b>
Development	4,220,327,803	534,471,537	13	4,807,418,814	497,266,195	10
<b>Sub Total</b>	<b>11,243,024,522</b>	<b>3,469,847,687</b>	<b>31</b>	<b>12,080,959,693</b>	<b>3,352,467,393</b>	<b>28</b>
<b>County Assembly</b>						
Compensation to Employees	451,423,604	208,673,280	46	495,224,277	189,823,103	38
Operations & Maintenance	454,698,372	230,311,733	51	469,407,039	109,835,690	23
<b>Recurrent</b>	<b>906,121,976</b>	<b>438,985,013</b>	<b>48</b>	<b>964,631,316</b>	<b>299,658,792</b>	<b>31</b>
Development	79,345,015	-	0	60,479,298	13,252,808	22
<b>Sub Total</b>	<b>985,466,991</b>	<b>438,985,013</b>	<b>45</b>	<b>1,025,110,614</b>	<b>312,911,600</b>	<b>31</b>
<b>Total Budget</b>						
Compensation to Employees	5,197,972,381	2,392,847,680	46	5,524,971,121	2,445,626,629	44
Operations & Maintenance	2,730,846,314	981,513,483	36	2,713,201,074	709,233,362	26
<b>Recurrent</b>	<b>7,928,818,695</b>	<b>3,374,361,163</b>	<b>43</b>	<b>8,238,172,195</b>	<b>3,154,859,990</b>	<b>38</b>
Development	4,299,672,818	534,471,537	12	4,867,898,112	510,519,003	10
<b>Total Budget</b>	<b>12,228,491,513</b>	<b>3,908,832,700</b>	<b>32</b>	<b>13,106,070,307</b>	<b>3,665,378,993</b>	<b>28</b>

The County Executive's spending decreased to Ksh 3,352.47 million, down from KShs 3,469.85 million in FY 2024/25, leading to a reduction in the absorption rate from 31 percent to 28 percent. Similarly, the County Assembly's expenditure dropped to Ksh 312.91 million in FY 2025/26, compared to Ksh 438.99 million in FY 2024/25, resulting in a decline in the absorption rate from 45 percent to 31 percent.

### 2.5.3 FY 2025/26 Half Year Departmental Expenditures

In the first half of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 1.76 Billion, primarily due to elevated salary costs and substantial spending on operational and development activities. The Department of Education, ICT, and Internship followed with an expenditure of Ksh 429.4 Million, largely driven by personnel emoluments for ECDE teachers. The County Assembly ranked third with a spending Ksh 312.91 Million, mainly reflecting recurrent costs associated with its legislative and oversight functions. In contrast, the Fruit Development Authority had the lowest expenditure at Ksh 9.28 Million.

**Table 11: Departmental Expenditures**

S/N	Departments	FY 2025/26 Supplementary Budget (1) Estimates	Salaries Expenditure 31 <sup>st</sup>	O&M Expenditure as at 31 <sup>st</sup>	Total Recurrent Expenditure as at 31 <sup>st</sup>	Development Expenditure	Total Expenditure as at 31 <sup>st</sup>	Overall Absorption (%)
1	Department of Health Services	1,760,000,000	1,000,000,000	760,000,000	1,760,000,000	9,280,000	1,769,280,000	99.9%

			December, 2025	December, 2025	December, 2025	31 <sup>st</sup> December, 2025	December, 2025	
1.	Agriculture	714,271,597	117,721,029	8,173,511	125,894,540	5,139,350	131,033,890	18
2.	Attorney	81,925,899	8,721,972	5,959,327	14,681,299	-	14,681,299	18
3.	CPSB	73,251,184	19,110,907	9,434,517	28,545,424	-	28,545,424	39
4.	CS	631,707,545	97,656,225	10,166,250	107,822,475	-	107,822,475	17
5.	Devolution	791,455,001	94,545,672	56,038,098	150,583,770	10,000,000	160,583,770	20
6.	Education	1,101,332,886	360,856,883	33,312,881	394,169,763	35,189,843	429,359,606	39
7.	Emali Municipality	114,532,398	-	8,346,391	8,346,391	9,500,000	17,846,391	16
8.	Finance	504,805,518	116,194,058	65,983,168	182,177,226	2,099,206	184,276,432	37
9.	Fruit Dev Authority	87,050,657	-	7,890,006	7,890,006	1,387,220	9,277,226	11
10.	Gender	329,628,894	27,275,955	20,020,709	47,296,664	1,172,131	48,468,795	15
11.	Governor	494,464,747	24,248,120	79,441,560	103,689,680		103,689,680	21
12.	Health	4,297,984,306	1,251,023,73	198,836,260	1,449,859,99	308,122,722	1,757,982,71	41
13.	Lands	696,398,315	25,359,931	5,733,801	31,093,732	29,968,262	61,061,994	9
14.	Sand authority	84,548,596	12,785,261	25,294,973	38,080,234	1,164,475	39,244,709	46
15.	Trade	262,379,637	28,234,943	21,782,597	50,017,540	1,921,692	51,939,232	20
16.	Transport	965,446,644	36,189,876	16,572,205	52,762,081	39,697,702	92,459,783	10
17.	Water	670,576,747	35,878,967	18,621,619	45,391,634	42,659,763	88,051,397	13
18.	Wote Municipality	179,199,124	-	16,898,750	16,898,750	9,243,831	26,142,581	15
	<b>Sub total</b>	<b>12,080,959,695</b>	<b>2,255,803,52</b>	<b>608,506,623</b>	<b>2,855,201,20</b>	<b>497,266,197</b>	<b>3,352,467,39</b>	<b>28</b>
			<b>9</b>		<b>0</b>		<b>6</b>	
19.	County Assembly	1,025,110,613	182,208,702	106,727,035	299,658,792	13,252,808	312,911,600	31
	<b>Total Budget</b>	<b>13,106,070,308</b>	<b>2,438,012,23</b>	<b>715,233,658</b>	<b>3,154,859,99</b>	<b>510,519,004</b>	<b>3,665,378,99</b>	<b>28</b>
			<b>1</b>		<b>2</b>		<b>6</b>	

## 2.5.4 FY 2025/26 Half Year Expenditure by Programme and Sub programme

Analysis of the expenditures per sub-programmes indicates that General Administration and Planning in the health services department recorded the highest expenditure of Ksh 1,630,386,573. This was followed by General Administration in ICT, Education, and Internship, which had an expenditure of Ksh 362,013,754. The County Assembly's Legislation and Representation sub-programme recorded the third highest expenditure of Ksh 312,911,600.

**Table 12;Expenditure By Programme and Sub Programme**

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
<b>Lands, Urban Planning &amp; Development, Environment and Climate change</b>							
Programme 1: General administration & planning	SP1. General administration & planning	68,533,833	-	29,045,641		42	
Programme 2: Land Survey & Mapping	SP2. Land, urban planning and Development	6,093,091	79,230,384	1,068,730	1,206,862	18	2
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	850,000	199,714	208,180		24	0
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	11,600,000	529,891,294	771,181	28,761,400	7	5
	<b>Sub Total</b>	<b>87,076,924</b>	<b>609,321,391</b>	<b>31,093,732</b>	<b>29,968,262</b>	<b>36</b>	<b>5</b>
<b>Wote Municipality</b>							
Wote Municipality	SP 1. 1 Wote Municipality	66,593,777	112,605,348	16,898,750	9,243,831	25	8
	<b>Sub Total</b>	<b>66,593,777</b>	<b>112,605,348</b>	<b>16,898,750</b>	<b>9,243,831</b>	<b>25</b>	<b>8</b>
<b>Emali-Sultan Hamud Municipality</b>							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	71,993,438	8,346,391	<b>9,500,000</b>	20	13
	<b>Sub Total</b>	<b>42,538,960</b>	<b>71,993,438</b>	<b>8,346,391</b>	<b>9,500,000</b>	<b>20</b>	<b>13</b>
<b>Makueni County Sand Conservation and Utilization Authority</b>							
General administration & planning	SP 1.1: General administration & Planning	72,548,596	12,000,000	38,080,234	1,164,475	52	10
	<b>Sub Total</b>	<b>72,548,596</b>	<b>12,000,000</b>	<b>38,080,234</b>	<b>1,164,475</b>	<b>52</b>	<b>10</b>
<b>Health Services</b>							
General administration & planning	SP1. 1 General administration & planning	2,642,506,727	1,028,292,205	1,354,689,496	275,697,077	51	27
Curative health care services	SP2. 1 :Curative health care services	353,401,785	13,600,962	85,896,473	5,550,074	24	41
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	9,274,021	26,875,571	7	23
	<b>Sub Total</b>	<b>3,137,161,645</b>	<b>1,160,822,661</b>	<b>1,449,859,990</b>	<b>308,122,722</b>	<b>46</b>	<b>27</b>
<b>Infrastructure, Transport, Public works , Housing &amp; Energy</b>							

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
General administration & planning	SP1. 1 General administration & planning	104,112,513	-	50,519,361		49	
Road Transport	SP2.1 : Road transport	27,945,000	725,411,182	1,240,260	10,660,932	4	1
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	260,000		13	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000	81,937,949	742,460	29,036,770	3	35
	<b>Sub Total</b>	<b>157,097,513</b>	<b>808,349,130</b>	<b>52,762,081</b>	<b>39,697,702</b>	<b>34</b>	<b>5</b>
<b>ICT, Education and Internship</b>							
General administration & planning	SP1. 1 General administration & planning	731,352,040	-	362,013,754		49	
Early childhood development education	SP2.1 : Early childhood development education	18,309,687	193,690,236	5,108,652		28	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,650,000	77,615,361	507,982	28,500,000	31	37
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,829,000	3,350,000	22,747,361		82	
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	16,530,000	17,006,562	1,799,336	6,689,843	11	39
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	14,000,000	-	1,992,680		14	
	<b>Sub Total</b>	<b>809,670,727</b>	<b>291,662,159</b>	<b>394,169,765</b>	<b>35,189,843</b>	<b>49</b>	<b>12</b>
<b>Trade, Marketing, Industry, Culture and Tourism</b>							
General administration & planning	SP1. 1 General administration & planning	134,582,981	-	41,506,376		31	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	101,559,984	4,894,154	1,921,692	70	2
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	2,585,300	-	-	0	
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634	2,564,880	1,158,410		33	0
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,074,626	2,500,000	2,458,600		35	
	<b>Sub Total</b>	<b>153,169,472</b>	<b>109,210,164</b>	<b>50,017,540</b>	<b>1,921,692</b>	<b>33</b>	<b>2</b>
<b>Department of Gender, Children, Youth, Sports, and Social Services</b>							
General administration & planning	P1: General administration & planning	76,051,247	1,000,000	27,659,751		36	
Gender and Social Development	P2: Gender and Social Development	34,856,857	54,875,667	5,355,027	474,331	15	1
Sports development	P3; Sports development	79,604,846	27,310,224	5,572,265	298,000	7	1
Youth empowerment	P4; Youth empowerment	42,225,654	13,704,399	8,709,620	399,800	21	3
	<b>Sub Total</b>	<b>232,738,604</b>	<b>96,890,290</b>	<b>47,296,663</b>	<b>1,172,131</b>	<b>20</b>	<b>1</b>
<b>County Attorney</b>							
General Administration & Support Services	P1: General administration & planning	81,925,899		14,681,299		18	
	<b>Sub Total</b>	<b>81,925,899</b>		<b>14,681,299</b>		<b>18</b>	
<b>Governship</b>							
General Administration & Support Services	P1: General administration & planning	494,464,747		103,689,679		21	
	<b>Sub Total</b>	<b>494,464,747</b>	<b>-</b>	<b>103,689,679</b>		<b>21</b>	

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
<b>County Secretary</b>							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	631,707,545		107,822,475		17	
	<b>Sub Total</b>	<b>631,707,545</b>	-	<b>107,822,475</b>		<b>17</b>	
<b>County Public Service Board</b>							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	73,251,184		28,545,424		39	
	<b>Sub Total</b>	<b>73,251,184</b>	-	<b>28,545,424</b>	-	<b>39</b>	
<b>Finance &amp; Socio Economic Planning</b>							
General Administration & Support Services	SP1: General administration & planning	283,334,256	55,771,261	129,662,881	2,099,206	46	4
Public financial management	Sub-Programme 2.1:Financial Accounting services	20,900,000	-	10,699,752		51	
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	-	21,561,292		44	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	2,222,333		20	
	Sub-Programme 2.4; Resource mobilization	41,950,000	-	10,035,565		24	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	1,833,545		32	
	Sub-Programme 2.6; Economic planning	14,300,000	-	4,605,858		32	
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000				0	
	Sub-Programme 2.8; County Statistics	5,550,000	-	491,413		9	
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000				0	
	Sub-Programme 2.10; Assets Management	5,000,000	-	1,064,587		21	
	<b>Sub Total</b>	<b>449,034,256</b>	<b>55,771,261</b>	<b>182,177,226</b>	<b>2,099,206</b>	<b>41</b>	<b>4</b>
<b>Devolution, Public participation, County Administration and Special Programmes</b>							
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	129,609,948	10,000,000	52	2
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,300,000	6,913,582		13	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000				0	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,688,699	5,000,000	10,619,043		32	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	2,158,373		26	0
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	4,800,000	-	1,282,823		27	
	<b>Sub Total</b>	<b>346,755,001</b>	<b>444,700,000</b>	<b>150,583,769</b>	<b>10,000,000</b>	<b>43</b>	<b>2</b>

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate ()	
		(Kshs.)	(Kshs.)	Recurrent	Development	Recurrent	Development
<b>Water, Sanitation and Irrigation</b>							
General administration & planning	SP1: General Administration & Planning	104,679,673	20,300,598	40,290,015	655,719	38	3
Water infrastructure Development	SP 2.1: Water harvesting and storage	4,680,000	91,768,358	1,867,299	8,200,289	40	9
	SP2: Piped water supply infrastructure	3,670,000	334,687,357	1,655,464	24,534,503	45	7
	SP.3: Ground water development	4,250,000	106,540,762	1,578,855	9,269,252	37	9
	<b>Sub Total</b>	<b>117,279,673</b>	<b>553,297,075</b>	<b>45,391,633</b>	<b>42,659,763</b>	<b>39</b>	<b>8</b>
<b>Agriculture, Livestock, Fisheries And Cooperative Development</b>							
General administration & planning	SP1: General Administration & Planning	264,721,684	318,666,422	117,987,750	3,648,792	45	1
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	2,106,225	1,490,558	75	4
Agribusiness and information management	SP3: Agribusiness and information management	4,280,000	34,908,077	1,722,254		40	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	24,586,468	3,879,650		45	0
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	198,660		6	0
	<b>Sub Total</b>	<b>283,525,924</b>	<b>430,745,674</b>	<b>125,894,539</b>	<b>5,139,350</b>	<b>44</b>	<b>1</b>
<b>Makueni Fruit Development and Marketing Authority</b>							
General Administration & Support Services	P1: General administration & planning	<b>37,000,435</b>	<b>50,050,222</b>	7,890,006	1,387,220	21	3
	<b>Sub Total</b>	<b>37,000,435</b>	<b>50,050,222</b>	<b>7,890,006</b>	<b>1,387,220</b>	<b>21</b>	<b>3</b>
<b>County Assembly</b>							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	299,658,792	13,252,808	31	22
	<b>Sub Total</b>	<b>964,631,315</b>	<b>60,479,298</b>	<b>299,658,792</b>	<b>13,252,808</b>	<b>31</b>	<b>22</b>
<b>Total County Budget</b>		<b>8,238,172,193</b>	<b>4,867,898,110</b>	<b>3,154,859,989</b>	<b>510,519,004</b>	<b>38</b>	<b>10</b>

## 2.6. Sectoral Performance, FY2021/22-2023/24

### 2.6.1 Water, Sanitation, Environment and Natural Resources

#### a. FY 2024/25 Financial performance

The sector's expenditure for FY 2024/25 was KShs. 456,778,344, against a budget of KShs. 620,887,017 resulting in a 74 percent absorption rate. This was a one percent decrease from 75 percent recorded in FY 2023/24. Figure 5 below shows the sector budget, expenditure and absorption rates over the last three years.

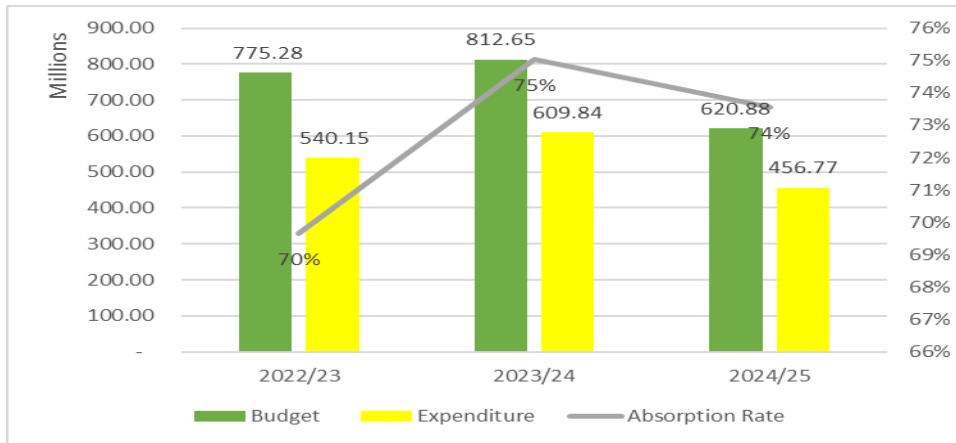


Figure 5: Water Sector, FY 2022/23- FY 2024/25 Expenditure performance

Source: County Treasury, 2026

#### b. FY 2024/25 Non-Financial Performance Review

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 were enhanced through; construction of 10 small dams, each with an average capacity of 5,000 M<sup>3</sup>, 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 with approximately 113,090 individuals, 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. KIBMAWASCO'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 utilities.

Climate change mitigation and adaptation remained a key priority, with notable achievements contributing to enhanced climate resilience. A total of 12 climate-resilient water infrastructure projects were constructed, benefiting 5,416 households and 11,950 individuals. As a result, 8,280 households currently have access to water within a two-kilometre radius, significantly improving water accessibility. Under the Climate Smart Agriculture (CSA) component, 1,443 farmers were supported through the establishment of 10 demonstration farms, capacity-building trainings on climate-smart agricultural practices, and the distribution of vertical and conical gardening bags to promote kitchen gardening across seven wards

In the area of environmental conservation, forestry, and landscape restoration, the County Government, working in collaboration with forestry sector stakeholders, planted 35,000 assorted tree seedlings across the county. In addition, 7,500 avocado seedlings were distributed to households under the Climate Resilience Programme. The government also supported the establishment of four nature-based enterprises, benefiting 650 individuals through initiatives including tree nursery development, apiculture, aquaculture, and pasture improvement.

To strengthen sand conservation efforts, the Kwa Ndiku sand dam was constructed in partnership with the Kiimakiu Kalanzoni community. This intervention is expected to benefit approximately 350 households across eight villages within the ward by enhancing water retention, supporting ecosystem restoration, and improving community livelihoods.

## **FY 2025/26 Half Year Performance**

### **a. Financial Performance**

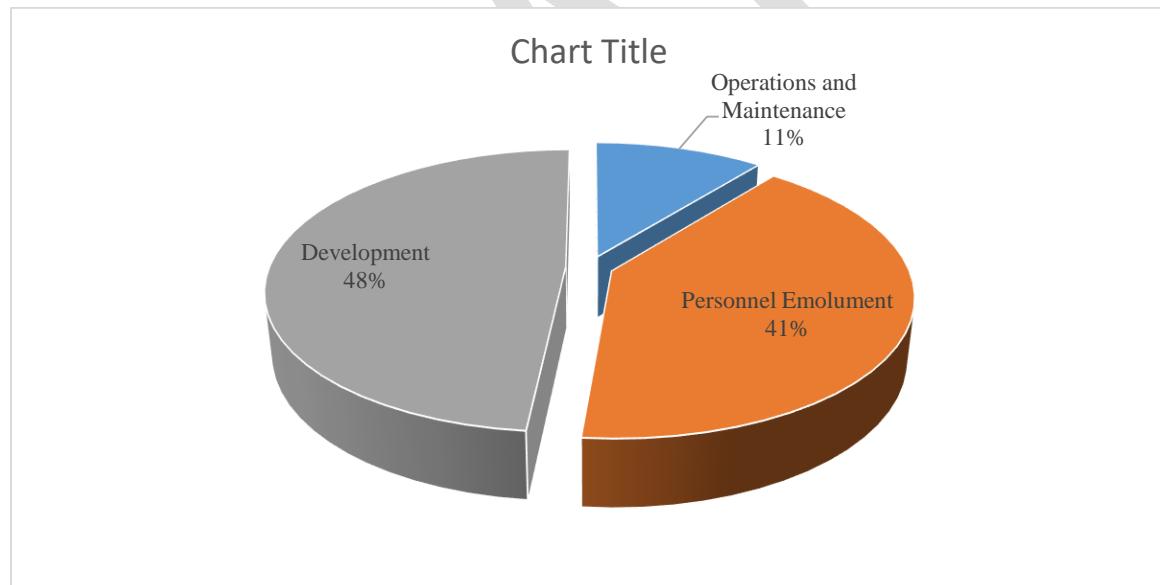
During the first half of FY 2025/26, the Department spent a total of Kshs. 88,051,397 against a budget of KShs. 670,576,747 representing an overall absorption rate of 13 percent. The

department utilized KShs 45,391,634 for recurrent expenditures and KShs 42,659,763 for development, representing absorption rates of 39 percent and eight percent respectively.

**Table 13: Expenditure per Economic Classification for Water Department**

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
<b>Recurrent Expenditure</b>			
Operations	24,620,151	8,743,218	36%
Maintenance	6,550,000	769,449	12%
<b>Sub Total</b>	<b>31,170,151</b>	<b>9,512,667</b>	<b>31%</b>
Personnel	86,109,521	35,878,967	42%
<b>Total Recurrent</b>	<b>117,279,673</b>	<b>45,391,634</b>	<b>39%</b>
Development Expenditure			
Capital Expenditure	553,297,075	42,659,763	8%
<b>TOTAL</b>	<b>670,576,747</b>	<b>88,051,397</b>	<b>13%</b>

The total expenditure incurred during the period was 41% on personnel emoluments, 48% on development, and 11% on operations and maintenance.



**Figure 6: Water sector Expenditure by main economic classification**

*Source: County Treasury, 2026*

#### **b. Non-Financial Performance**

During the first half of 2025/26, the County Government enhanced access to water services and reduced distances to water sources through the construction of one earth dam with two additional dams under construction, extended a total of 124 kilometres of water pipelines, four new boreholes drilled, six existing boreholes equipped, four boreholes rehabilitated and one sump tank constructed. As a result, 650 rural households were reached through the newly distributed water

sources. Seven urban centres/markets were connected with reliable piped water reaching 100 households, while two public institutions were connected to water sources. Under urban and rural water governance, 80 community water schemes/project sustainability management committees were capacity built for effective water management and sustainability

During the reporting period, the County Government, working in partnership with development partners, advanced environmental conservation and climate-smart livelihoods through support for apiculture, aquaculture, tree nursery establishment, pasture development, and the propagation of indigenous tree species. Over 300 community groups and individuals adopted nature-based enterprises such as beekeeping, fish farming, and tree nurseries, leading to the creation of more than 40 jobs at the community level. Strategic collaboration with local communities and landscape restoration actors also enabled targeted support to vulnerable groups, with at least 15 groups establishing nature-based enterprises within the last six months.

Significant progress was further achieved in landscape restoration, water conservation, and environmental governance. Three sand dams were constructed during the period, alongside ongoing catchment protection and restoration activities. Tree planting initiatives resulted in the establishment of over 13,900 trees during the last rainy season, with additional planting planned for the upcoming season and long-term restoration outcomes to be assessed over a five-year period. Environmental compliance and oversight were upheld through regular audits, inspections, and Environmental Impact Assessment reviews, supported by strengthened partnerships with conservation stakeholders. Additionally, a stakeholder review meeting was held to validate the Climate Action Report.

## 2.6.2 Agriculture and Rural Development

### a. FY 2024/25 Financial Performance

The sector's allocation has declined sharply, dropping from KShs. 1,046,317,668.39 in FY 2022/23 to KShs. 622,244,704.11 in FY 2024/25. The revised budget for FY 2024/25 stood at KShs. 622,244,704, with KShs. 358,867,098 (58 percent) earmarked for development expenditure and KShs. 263,377,606 (42 percent) for recurrent expenditure. Notably, FY 2023/24 recorded the lowest absorption rate at 63 percent, largely due to delays in the disbursement of donor funds.

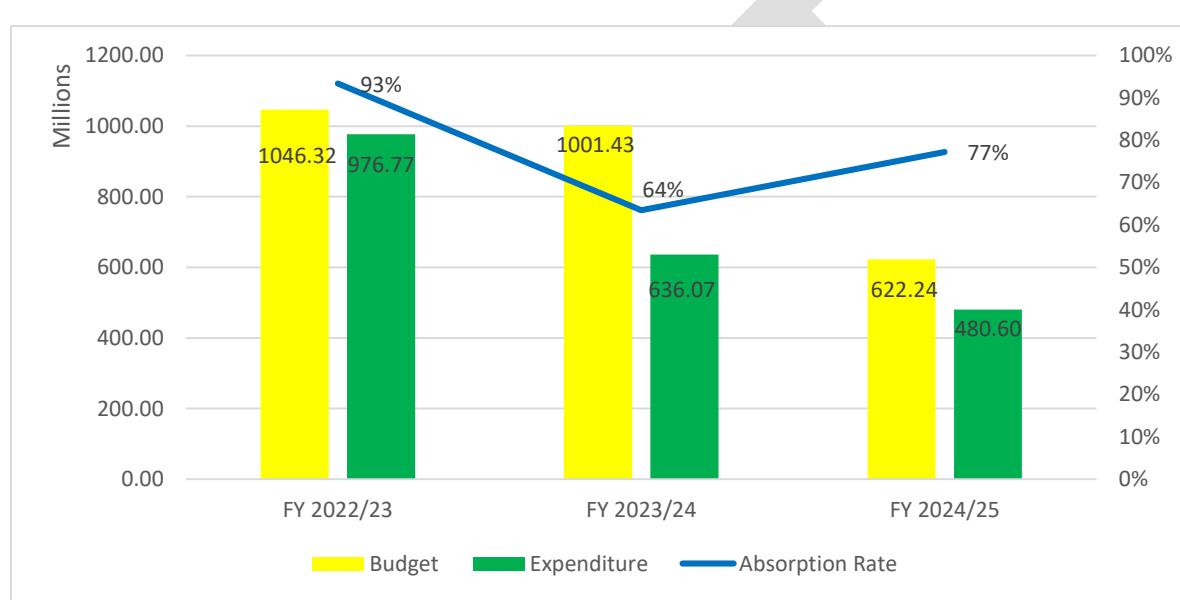


Figure 7: Expenditure trends sector of Agriculture and Rural Development

### b. Non-Financial Performance

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

#### a) Land, Crop development & productivity

The County significantly scaled up agricultural support initiatives to improve productivity, food security, and farmer resilience. This was achieved through the following interventions: 146,000 farmers accessed extension services aimed at improving farming practices to increase yield. 36.782 Metric Tons (MT) of certified seeds, comprising 27.464 MT of maize, 3.806 MT of beans, and 5.512 MT of green grams, were distributed to 18,277 farmers across ten wards. A total of 26,600 coffee seedlings were distributed to members of four cooperative societies, namely Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings), and Masokani (1,105 seedlings).

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

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

**b) Agribusiness, information management and Market Access**

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

The Government of Makueni County partnered with the National Government through NCPB to implement the last mile distribution of the subsidized fertilizer to areas that are close to farmers. Towards this partnership, the county initiated and operationalized seven (7) satellite, having received Stocks (50 Kg Bags) for the 60,961 in the 2024/25 seasons.

**c) Livestock Resources Management and Development**

In the livestock sub-sector, the department strengthened animal health and productivity through extensive vaccination and breeding programs. A total of 110,808 cattle and 72,503 goats and sheep were vaccinated, exceeding quarterly targets, while 2,237 artificial inseminations were conducted across 11 wards to enhance dairy productivity through genetic improvement. Veterinary Services achieved a major milestone by administering 231,164 vaccinations against C CCP. Further, 28,808 poultry were vaccinated, and 2,678 dogs received rabies vaccines, reaching a total of 33,874 farmers and significantly improving animal health and livestock production. A total of 415 breeding galla goats were distributed in Thange, Mtito Andei, Kikumbulyu North, Kikumbulyu South and Nguumo wards, benefitting over 1200 farmers. In pasture development 1368 ha of fodder established by the county and partners FAO, Twende and Flocca yielding over 370,000 bales and 4000 tons of silage.

**d) Cooperative Development and Management**

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

**e) Agricultural Training Center (Kwa Kathoka)**

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

**f) Makueni County Fruit Development and Marketing Authority**

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

**g) Nation Value Chain Value Development Program**

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

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

All 30 SACCOs successfully conducted their first Annual General Meetings (AGMs) and underwent comprehensive training in leadership, management, and financial literacy to strengthen their organizational capacity. As part of the support initiatives, 15 SACCOs each received an inclusion grant of Ksh. 1,000,000, amounting to a total of Ksh. 15,000,000 enhancing accountability and boosting income.

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

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

Through the PICD process, a total of 38,410 community members were engaged comprising 13,444 men, 24,966 women, and 215 persons with disabilities (PWDs). Each of the 30 CDDCs

formalized their partnership with the County Government by signing Memorandums of Understanding (MoUs), reinforcing their role in local development.

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

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

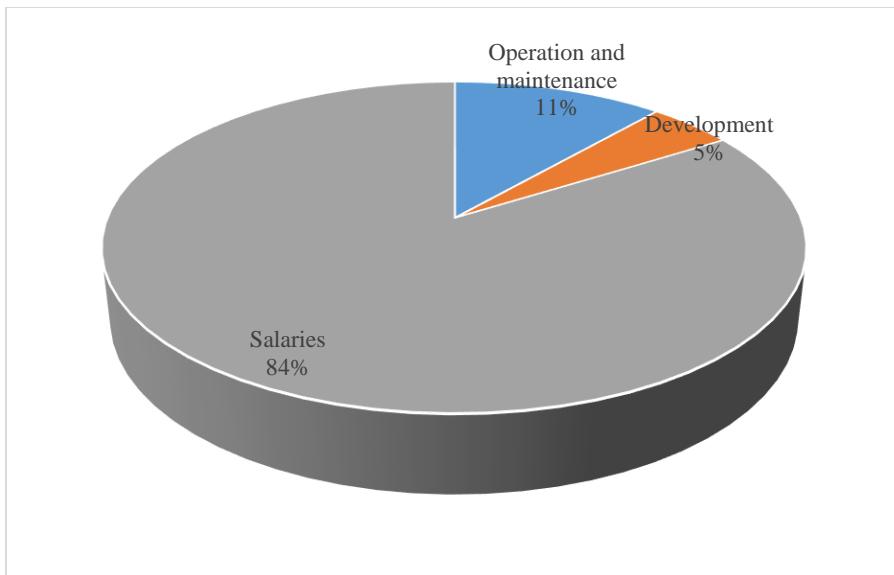
**h) The 2025 Makueni Agricultural & Trade Fair**

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

**FY 2025/26 Half Year Financial Performance**

**a. Financial Performance**

The sector received a total budget allocation of KSh. 801,322,254.54 for the fiscal year 2025/26. In the first half, it utilized KSh. 140,311,115.92, representing 18 percent absorption rate. Salary and wages accounted for the highest budget absorption, totalling KSh. 117,721,029, which represents 84 percent of the expenditure. Operations and maintenance incurred costs of KSh. 8,173,511, equivalent to 11 percent, while development recorded an expenditure of kshs. 6,526,570.00 which is five percent. The figure below illustrates the departmental expenditures by economic classification.



**Figure 8: Agriculture sector FY 2025/26 Half Year Expenditure**

*Source: County treasury 2026*

**Table 14: Budget Summary and Expenditure as at 31<sup>st</sup> December 2025**

Economic Classification	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December 2025	Absorption on Rate (%)
Salaries	253,168,265.00	117,721,029.00	46
O&M	67,358,093.54	16,063,516.92	24
Recurrent	320,526,358.54	133,784,545.92	42
Development	480,795,896.00	6,526,570.00	1
<b>Total</b>	<b>801,322,254.54</b>	<b>140,311,115.92</b>	<b>18</b>

During the first half of FY 2025/26, the absorption rate for the development was the least at 1 percent. This was a result of delay in preparation of cabinet papers hence delay in procurement. Salary recorded the largest absorption at 46 percent while operation and maintenance absorbed 24 percent of the allocated amount.

#### **FY 2025/26 Half Year Non-Financial Performance**

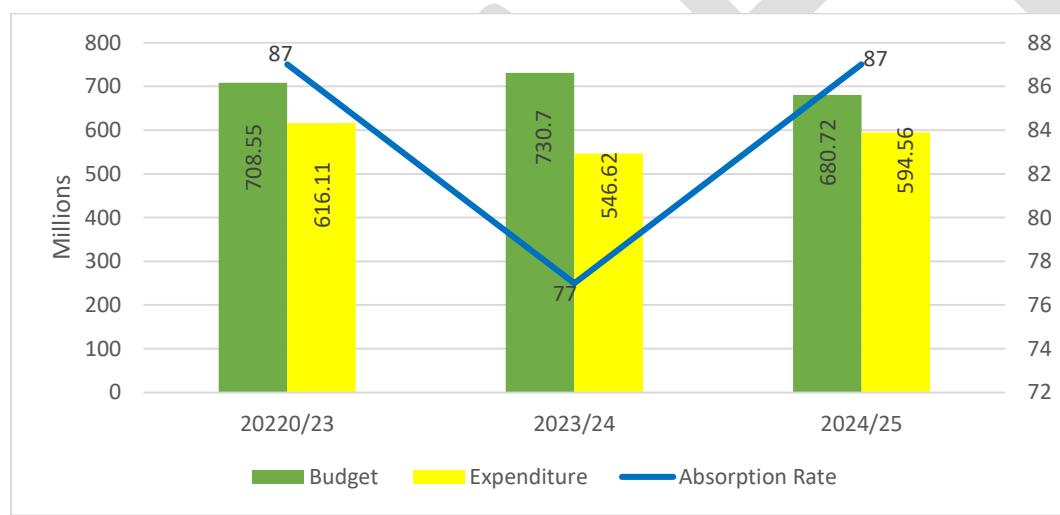
The department distributed 32 MT of assorted certified seeds to 15,753 farmers across the county, excavated 7 farm ponds, distributed 15,000 avocado seedlings to 3 wards, trained 10,221 farmers on integrated pest management system, successful hosting of the 2025 Makueni Agricultural and Trade Fair at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating. 28 trainees (cohort 2) sat for their written and practical exams from 21 July 2025 to 2nd August 2025. On Rabies Control Programme (2025–2028), 21,066 dogs were vaccinated, a total of 1,822 Artificial Insemination (AI) services were delivered, 12,500 farmers received direct extension support across apiculture, dairy, goat, sheep, and poultry value chains. Specifically, 30,957 farmers received extension services, 3,396 birds Vaccinated against NCD and Fowl pox, 8,567 beef

carcasses inspected, 26,461 goat/sheep carcasses inspected and a revenue of kshs. 6,155,690 was collected. The Makueni County Fruit Development and Marketing Authority initiated the processing of puree, purified water, ready to drink juice and generated a cumulative revenue amounting to KShs 22.8 Million during the period under review.

### 2.6.3 Transport, Infrastructure, Public Works, Energy and ICT

#### a. FY 2024/25 Financial Performance

In FY 2024/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 550,450,968 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,327, translating to 87 percent absorption rate an increase from 77 percent recorded in FY 2023/24. Recurrent absorption recorded 94 percent and development 86 percent. The figure below illustrates budgetary allocation, expenditure and absorption rate trend for the sector.



**Figure 9: FY 2024/25 Sector Fiscal Performance**

Source: County Treasury

#### b. FY 2024/25 Non-Financial Performance

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

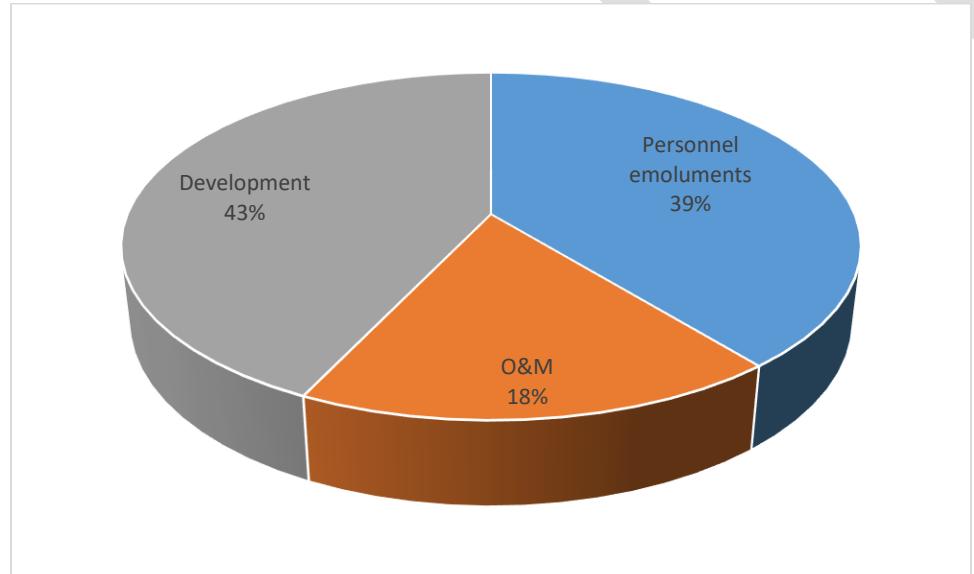
urban areas, 17 grid floodlights, 45 integrated solar market lights and 70 grid streetlights were installed.

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.

## **FY 2025 /26 Half Year Performance**

### **a. Financial Performance**

In the first half of FY 2025/26, the department had total expenditure of KShs 92,459,783 against a budget of KShs 965,446,643 translating to absorption rate of 10 percent. This expenditure comprised 43 percent development, 39 percent for personnel emoluments and 18 percent for operations and maintenance. Figure 10 illustrates the departmental expenditures by economic classification.



**Figure 10: Infrastructure, Expenditure Summary per Economic classification for Transport Department**

### **b. FY 2025/26 Half Year Non-Financial Performance**

The department realised the following outputs against the set targets for FY 2025/26. In road infrastructure development; 45Kms of road were opened, 11.3 Kms of road gravelled, 510.6 Kms of roads maintained, 1100 square meters of roads cabro paved and 1 drift was constructed. In energy promotion and development program 14 streetlights and 15 high mast floodlights were installed.

#### **2.6.4      Health Services**

The health sector is mandated to provide equitable, affordable and quality healthcare to all citizens. The government has focused on strengthening and scaling up a cost-effective, preventive and

promotive healthcare system with special attention to controlling communicable and non-communicable diseases, reproductive health, child health and emergency services

The total health sector expenditure for FY 2024/25 was Kshs 3,983,809,668 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 95 percent. The sector maintained the same absorption rate as reported in FY 2022/23. Figure 11 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

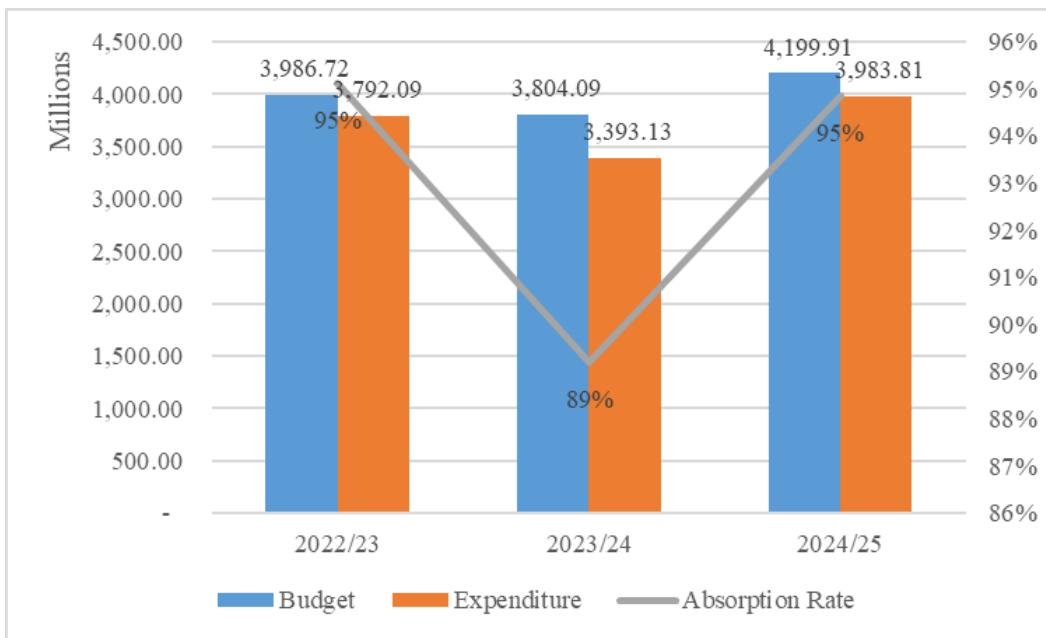


Figure 11: Budget Vs Expenditure Performance

#### a) Preventive and Promotive Services

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

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

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

**b) Curative and Rehabilitative Services**

In curative and rehabilitative health services, the average hospital length of stay reduced slightly from 4.5 days to 4.3 days, indicating enhanced efficiency in patient care and management. Laboratory services also improved during the year, with 65 percent of health facilities establishing sample referral networks and an equal proportion of laboratories enrolled in external quality assurance schemes. The drug fill rate increased from 65 percent to 70 percent, reflecting progress in pharmaceutical services despite persisting supply chain challenges that require further attention, while SHA coverage rose significantly from 15 percent to 30 percent of the population, demonstrating increased access to health protection mechanisms.

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

**c) Health Planning and Administration**

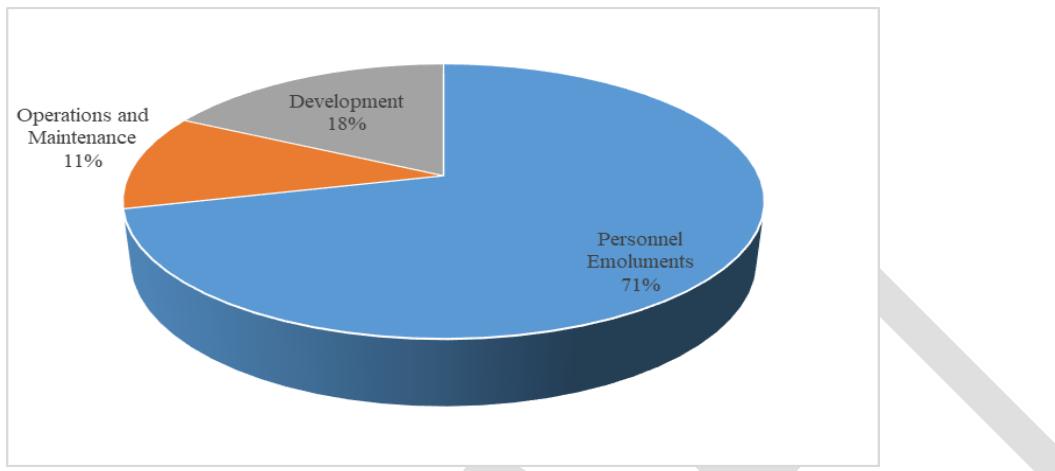
The sector undertook infrastructure development initiatives which included construction of Thithi dispensary and upgrading and equipping 58 facilities to provide more comprehensive services. A digital X-Ray processor was supplied in Kisau SCH, Matiliku SCH, and operationalization of X-ray Blocks in Kambu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

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

**FY 2025/26 Half Year Performance**

**a. Financial Performance**

In the first six months of FY 2025/26, the Department of Health Services reported a cumulative expenditure of Ksh. 1,757,982,712 out of a budget of Ksh 4,297,984,306. This translated to an overall absorption rate of 41 percent. This expenditure comprised 71 percent for personnel emoluments, 18 percent for development, and 11 percent for operations and maintenance. Figure 16 below presents the departmental expenditures by economic classification.



**Figure 12: Second quarter; Department of Health Services Expenditure per Economic Classification**

The overall departmental absorption rate decreased by four percent, dropping from 45 percent in FY 2024/25 to 41 percent in FY 2025/26. In FY 2025/26, recurrent expenditure achieved a 46 percent absorption rate, reflecting a two percent decline from the 48 percent recorded in FY 2024/25. Furthermore, the department reported absorption rates of 50 percent for personnel emoluments, 31 percent for operations and maintenance, and 27 percent for development expenditure.

**Table 15:Expenditure By Economic Classification**

Economic Classification	FY 2024/25 Supplementary Budget Estimates	Expenditures as at 31 <sup>st</sup> Dec, 2024	Absorption Rate (%)	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31 <sup>st</sup> Dec, 2025	Absorption Rate (%)
Salaries	2,455,083,449	1,225,707,019	50	2,502,049,461	1,251,023,731	50
O&M	<b>661,586,995</b>	<b>280,126,452</b>	42	635,112,184	198,836,260	31
<b>Recurrent</b>	<b>3,116,670,444</b>	<b>1,505,833,471</b>	<b>48</b>	<b>3,137,161,645</b>	<b>1,449,859,991</b>	<b>46</b>
Development	1,120,254,180	382,068,469	34	1,160,822,661	308,122,722	27
<b>Total</b>	<b>4,236,924,624</b>	<b>1,887,901,940</b>	<b>45</b>	<b>4,297,984,306</b>	<b>1,757,982,712</b>	<b>41</b>

#### **b. FY 2025/26 Half Year Non-Financial Performance**

In curative care services, the average inpatient length of stay was 4.4 days, slightly exceeding the target of 4.2 days. Further, only 78 percent of facilities had functional sample referral networks, falling short of the 80 percent target. Laboratory services performed well, with 92 percent of laboratories enrolled in external quality assurance schemes, surpassing the target of 90 percent.

Rehabilitative services significantly underperformed, with physiotherapy visits totalling 16,654 against a target of 25,000, orthopaedic visits at 13,675 versus a target of 21,000, and occupational therapy visits at 7,634 compared to a target of 13,700. In general administration, only 2 health facilities were renovated, far below the target of 18. Conversely, health automation exceeded expectations, with 241 facilities automated compared to the planned target of 17.

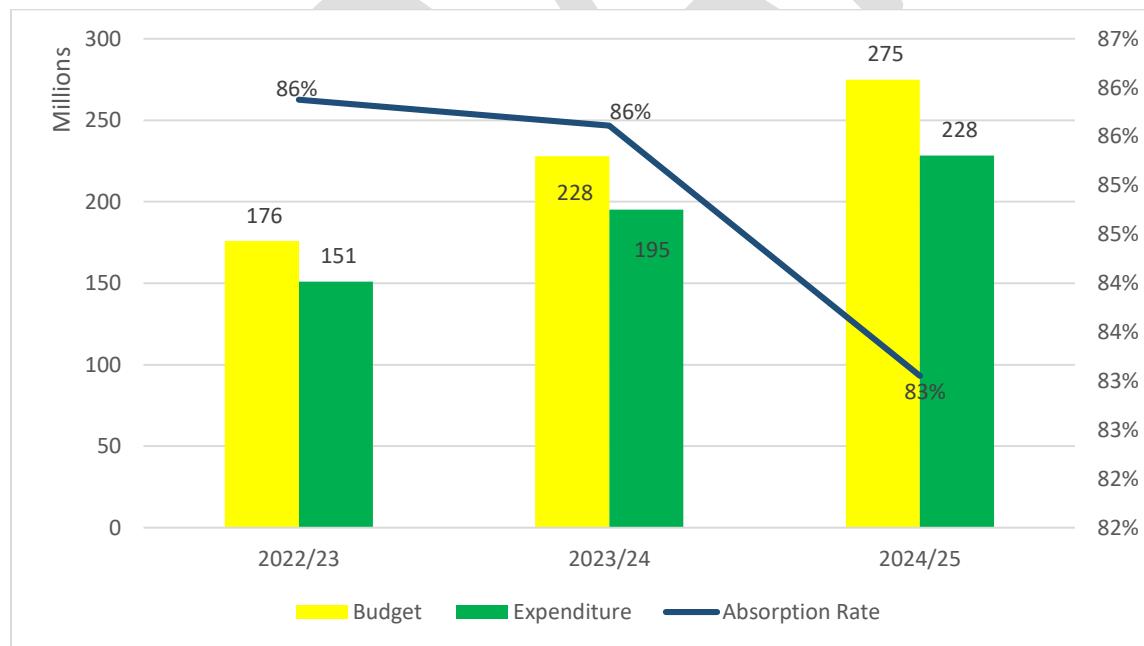
Preventive and promotive services showed strong performance, achieving full immunization coverage at 100 percent, IFAS supplementation at 100 percent, a TB cure rate of 94 percent, and 100 percent ART coverage among expectant women living with HIV. However, skilled deliveries reached only 87 percent against a target of 93 percent, and attendance for the 4<sup>th</sup> ANC visit was at 69 percent, below the target of 73 percent. While all 240 community health units were fully established, only 1,100 of the targeted 2,200 community dialogue days were conducted.

## 2.6.5 Social Protection, Education, and Recreation

### i. Education and Internship Sub-Sector

#### a. FY 2024/25 Financial Performance

In FY 2024/25, the sub-sector expenditure was Ksh 1,096,813,279 compared to a budget allocation of KShs. 1,188,923,637 resulting in a 92 percent absorption rate. This reflects a 12 percent increase from the 80 percent recorded in FY 2023/24. The figure below illustrates the sub-sector's budget, expenditure, and absorption rates over the medium term.



**Figure 13: Education and Internship Sub Sector Performance**

#### b. FY 2024/25 Non-Financial Performance Review

In the fiscal year 2024/245 the sub-sector completed the construction of new classrooms in 34 ECDE centres, aimed at providing a conducive learning environment. 959 teachers were capacity built on nurturing care framework and CBC curriculum to enhance holistic approach in child development. To promote retention and transition to secondary and other training institutions, a total of 18,173 needy students were supported through bursaries, while 675 bright and needy students benefitted from scholarships.

The department also recruited, placed and managed a total of 125 interns with an aim to equip them with skills to enhance their employability. 53 out of 61 Vocational Training Centres (VTCs) received capitation with an aim to subsidize training cost and enhance access to vocation training. 633 community members across 15 Community Information centres were trained on ICT to boost ICT literacy levels. Kiangini Community Information Centre was equipped and operationalized to provide ICT training at the grassroots level.

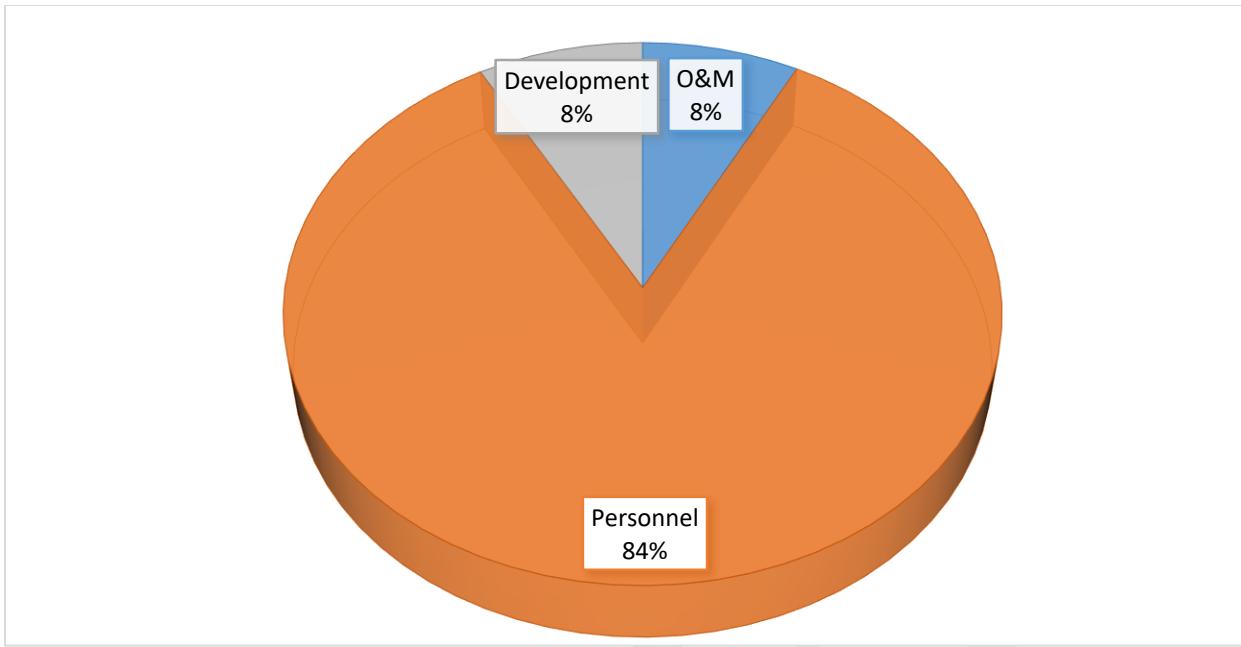
#### **FY 2025/26 Half Year Performance**

##### **a. Financial Performance**

The total half year expenditure for the sector for the FY 2025/26 was KShs 429,359,606 which translates to an absorption rate of 39 percent against the total budget of KShs. 1,101,332,886. The absorption rates for recurrent and development were 49 percent and 12 percent respectively.

**Table 16: Expenditure Summary for FY 2025/26 half year**

<b>Economic Classification</b>	<b>FY 2025/26 Supplementary(1) Budget Estimates</b>	<b>Expenditures As At 31<sup>st</sup> December 2025</b>	<b>Absorption Rate (%)</b>
Operations	18,095,762	6,871,410	38
Maintenance	69,861,200	26,441,470	38
<b>Sub-total</b>	<b>87,956,962</b>	<b>33,312,880</b>	<b>38</b>
Personnel Emoluments	721,713,765	360,856,882	50
<b>Total Recurrent</b>	<b>809,670,727</b>	<b>394,169,763</b>	<b>49</b>
Capital Expenditure	291,662,159	35,189,842	12
<b>Totals</b>	<b>1,101,332,886</b>	<b>429,359,606</b>	<b>39</b>



**Figure 14:Department of Education Expenditure by Economic Classification**

**b. FY 2024/25 Half Year Non-Financial Performance**

During the period under review, the county government recruited, placed, and managed 104 interns to equip them with valuable skills required in the job market. A total of 900 youth were on boarded to the 2Jiajiri Programme across 15 vocational training centres to enhance skills development and employability. The government also issued scholarships to 373 continuing students to support transition and retention in learning institutions. In addition, 81 students under the County Scholarship Programme qualified for university admission and are planned to receive continued scholarship support.

**ii. Gender and Social Services Sub-Sector**

**FY 2024/25 Performance**

**a. Financial Performance**

In FY 2024/25, the Gender, Children, Youth, Sports and Social Services sub-sector incurred total expenditure of KShs. 228,356,600 against a budget allocation of KShs. 274,949,771, translating to an absorption rate of 83 percent. This represents a 3 percent decline from the 86 percent absorption rate recorded in FY 2023/24 and FY 2022/23. Figure 1 below presents details of the budget allocations, expenditures, and absorption rates over the last three financial years.

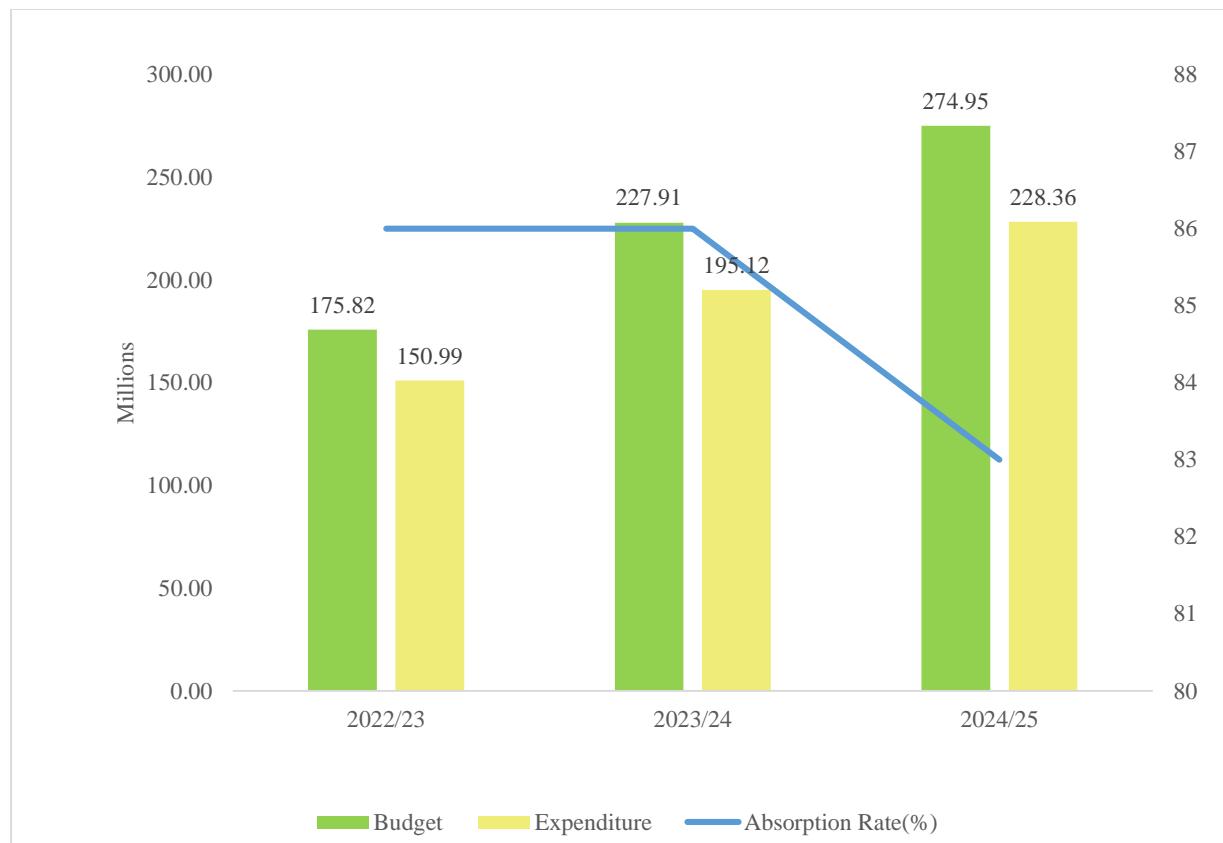


Figure 15:Gender and social services expenditure performance

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

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

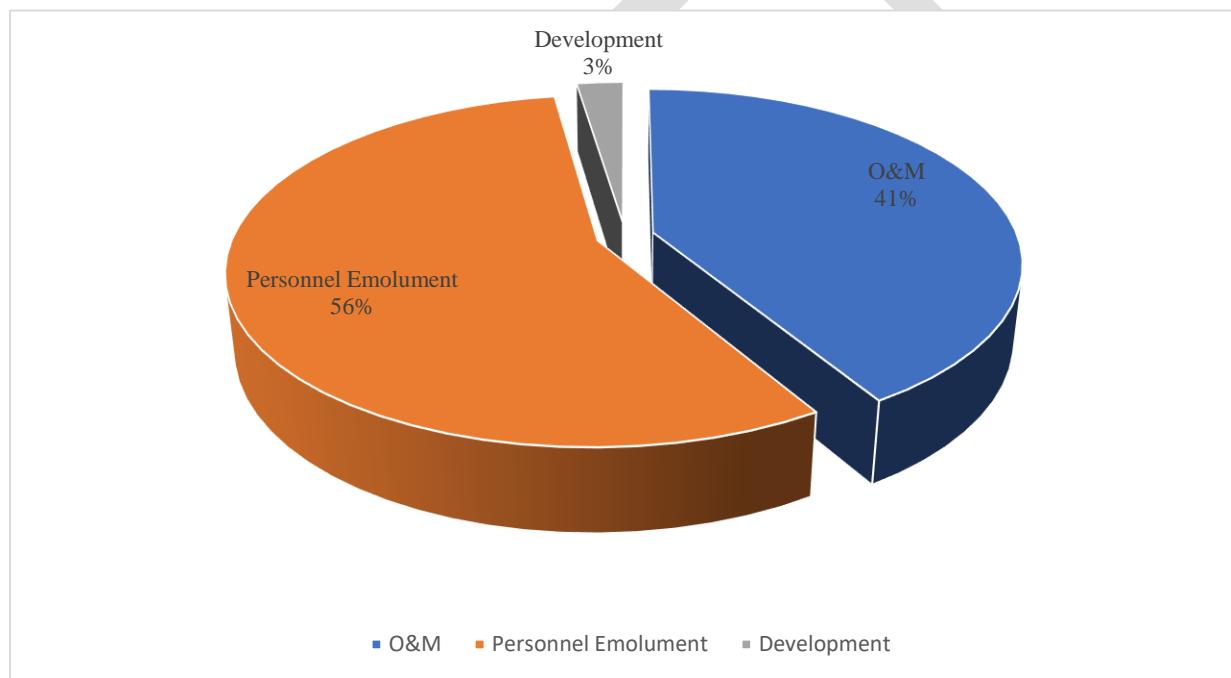
#### **b. FY 2025/26 Half Year Financial Performance**

In the first half of FY 2025/26, the department spent a total of KShs. 48,468,795 against a budget of KShs. 329,628,894, translating to an absorption rate of 15 percent. The absorption rate for recurrent expenditure stood at 20 percent, while development expenditure recorded an absorption rate of 1 percent.

**Table 17:Expenditure Analysis per Economic Classification**

Expenditure item	FY 2025/26 supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December 2025	Absorption Rate (%)
<b>Recurrent Expenditure</b>			
Operations	35,691,412	10,740,972	30
Maintenance	142,482,864	9,279,738	7
<b>Sub Total</b>	<b>178,174,276</b>	<b>20,020,710</b>	11
Personnel Emoluments	54,564,327	27,275,955	50
<b>Total Recurrent</b>	<b>232,738,604</b>	<b>47,296,664</b>	20
Capital Expenditure	96,890,290	1,172,131	1
<b>Total</b>	<b>329,628,894</b>	<b>48,468,795</b>	15

In the first half of FY 2025/26, total departmental expenditure comprised 41 percent Operations and Maintenance, 3 percent Development, and 56 percent Personnel Emoluments.

**Figure 16:Gender ,Expenditure by Main Economic Classification**

#### **FY 2025/26 Half Year Non-Financial Performance**

During the first half of FY 2025/26, a total of 239 persons with disabilities (PWDs) were supported through the provision of assorted assistive devices. In line with efforts to enhance sports development and nurture talents, one playground was completed, while support for ward-level sporting activities under the Ligi Mashinani programme is currently ongoing. The government also reached 8,724 community members through the ongoing Huduma Mashinani Programme.

## 2.6.6 General Economic and Commercial Affairs

### a. Financial Performance

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

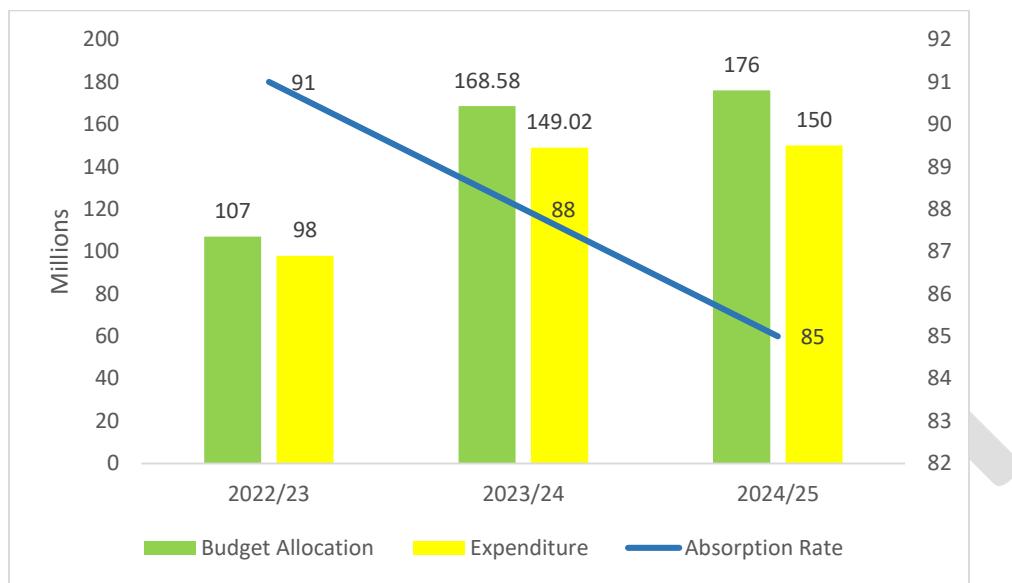


Figure 17: Trade Budget, Expenditure and Absorption Rate

### b. Non-Financial Performance

#### Trade

The sector created a conducive business environment by building the capacity of 425 entrepreneurs across all tiers of MSMEs, equipping them with essential entrepreneurial skills. To promote fair trade and safeguard consumer interests, 5,600 weighing and measuring instruments were verified, and 842 business premises inspected for regulatory compliance. These initiatives not only strengthened consumer protection but also generated KShs. 1,092,095 in own-source revenue. To improve market access and visibility for local products, the sector sponsored 16 youth and women-led MSMEs to participate in exhibitions organized by the Kenya Association of Manufacturers. In collaboration with the World Food Program (WFP), the sector also sensitized six women-led agro-based cottage industries and ten aggregators on the use of the Soko Makueni online marketing platform, the Weights and Measures Act, and the Trade Descriptions Act. Additionally, market governance was strengthened through the establishment of 87 market committees across the county, enhancing coordination, accountability, and effective management of trading spaces.

## **Tourism**

To promote tourism development, the County Government implemented several key initiatives. Signage was installed at three strategic sites; Mbui Nzau, Nzau Hill, Kivale Hill, and officially launched Mbui Nzau as a new hiking destination. Additionally, 69 tourism stakeholders were sensitized on how to on-board their products onto the Destination Makueni platform. The County also supported six sector players to exhibit under the Destination Makueni booth at the Magical Kenya Travel Expo 2024. To further enhance the visitor experience and improve accessibility, one key tourism-supporting infrastructure was upgraded.

## **Culture Promotion**

The Cultural sub-sector continued to raise its profile by hosting two cultural festivals and exhibitions, while also supporting 10 artists, particularly in music and the performing arts. In the area of cultural heritage, the department organized two major events dedicated to the development, preservation, and promotion of local traditions. Additionally, 342 participants were supported to perform at the 97th edition of the Kenya Music and Cultural Festival (KMCF) held in Taita Taveta County. The county achieved outstanding success at the event, securing 17 trophies and over 30 certificates for entries ranked first to third. To further promote local talent, 103 artists, including gospel and secular musicians as well as church choirs received professional recording support at the Makueni Recording Studio, thereby improving access to quality production services.

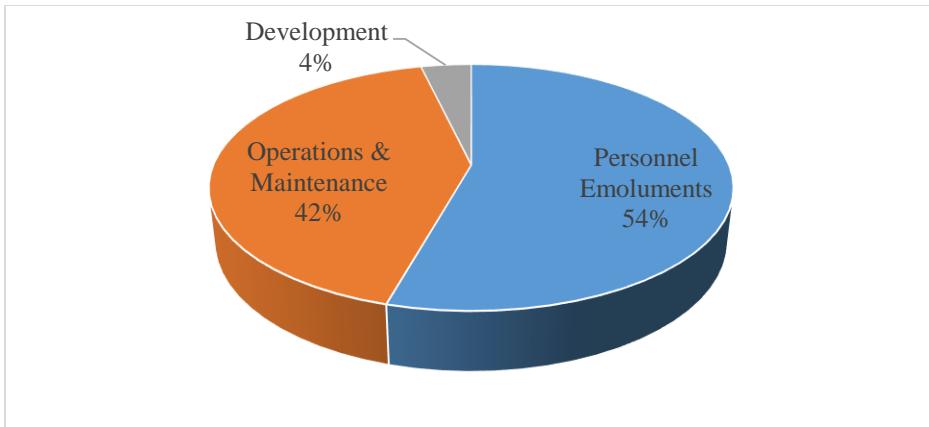
## **FY 2025/26 Half Year Performance**

### **a. Financial Performance**

In the first half of FY 2025/26, the department of trade had a total expenditure KShs. **51,939,232** against a budget of KShs **262,379,637** which represented 20 percent absorption rate.

**Table 18: Trade Department, First Half Budget and Expenditures, FY 2024/25 and FY 2025/26**

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 <sup>st</sup> December 2025	Absorption Rate (%)
Salaries	67,763,862	28,234,943	42
O&M	85,405,610	21,782,597	26
<b>Recurrent</b>	<b>153,169,472</b>	<b>50,017,540</b>	<b>33</b>
Development	109,210,164	1,921,692	2
<b>Total</b>	<b>262,379,637</b>	<b>51,939,232</b>	<b>20</b>



**Figure 18:Expenditure percentage per economic classification**

**b. FY 2025/26 Half Year Non-Financial Performance**

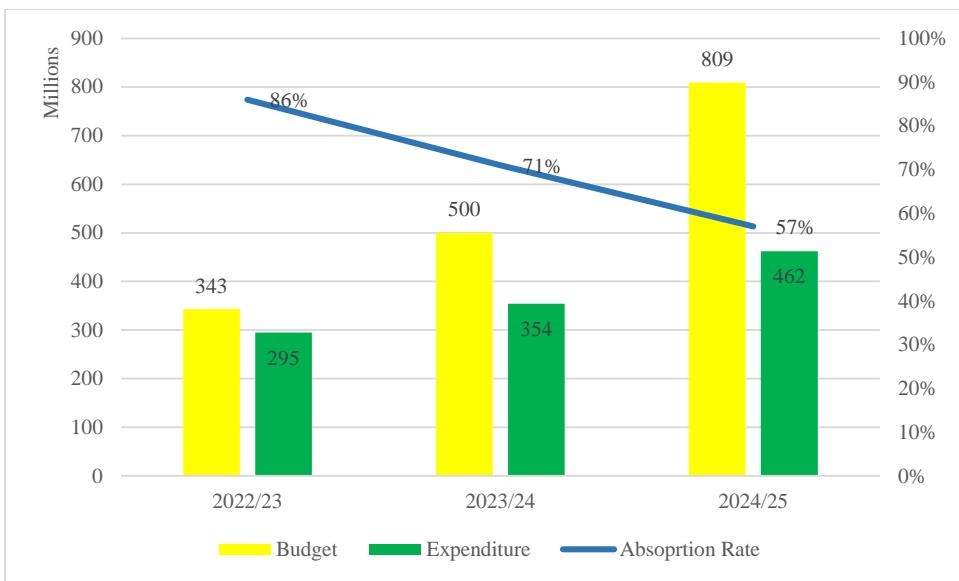
During the period under review, the County Government through the department of trade participated in three trade fairs and exhibitions, and convened Makueni county investors and Jua Kali association stakeholders' forum to promote market access and visibility for local traders. Consumer protection was supported through verification of approximately 1,800 weighing and measuring equipment. In industrial development, one innovation was supported to promote value addition and entrepreneurship, while one cottage industry was promoted and supported through marketing to improve visibility, market access, and income generation. In the tourism and cultural sector, one tourism circuit was organized, and two stakeholders were engaged during the World Tourism Day celebrations at Kivale Forest. Additionally, two cultural festivals and exhibitions were held to promote cultural heritage.

**2.6.7 Lands and Urban Development**

**FY 2024/25 Fiscal Performance**

**a. Financial Performance**

The sector's budget allocation for FY 2024/25 was KShs. 808,912,731 composing of KShs. 120,245,616 for Wote Municipality, KShs. 69,590,011 for Emali-Sultan Hamud Municipality and KShs. 619,077,104 for Lands, Urban Development, Environment and Climate Change. The sector spent Kshs. 462,473,482 translating to an absorption rate of 57 percent, a reduction from 71 percent recorded in FY 2023/24.



**Figure 19: Trade Budget, Expenditure and Absorption Rate**

### b. Non-Financial Performance

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

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

In FY 2024/2025, the sector made significant progress towards the creation of Mbooni-Kee Municipality. The Charter was prepared and approved, paving the way for the operationalization of the municipality.

## FY 2025/26 Half Year Financial Performance

### a. Financial Performance

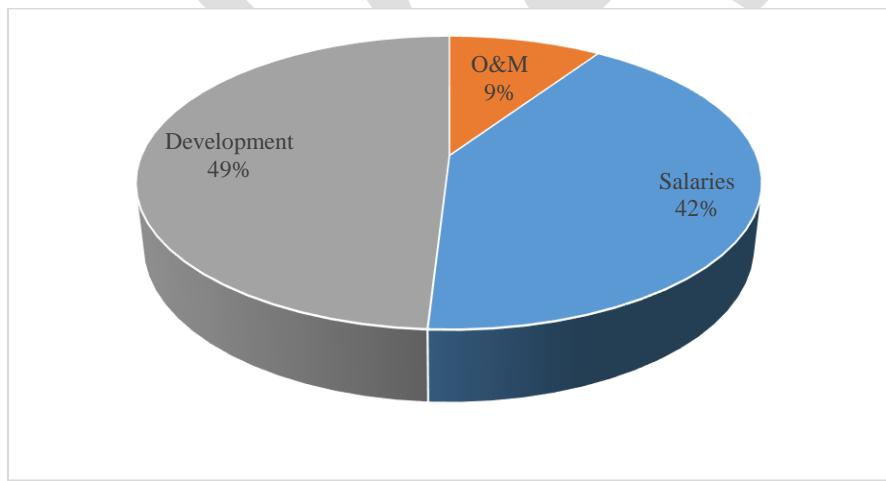
The total departmental expenditure for the first half year of the FY 2025/26 was KShs 61,061,993 against annual budget of KShs 696,398,315 which translated to an absorption rate of 8.77 percent.

**Table 19: Department Lands Summary of Budget and Expenditures**

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at Dec 31st, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at Dec 31st, 2025	Absorption Rate (%)
Salaries	56,904,726	28,452,363	50.00%	60,863,833	25,359,931	41.67%
O&M	26,599,434	10,885,558	40.92%	26,213,091	5,733,801	21.87%
Recurrent	83,504,160	39,337,921	47.11%	87,076,924	31,093,732	35.71%
Development	545,625,496	54,440,830	9.98%	609,321,391	29,968,262	4.92%
<b>Total</b>	<b>629,129,656</b>	<b>93,778,751</b>	<b>14.91%</b>	<b>696,398,315</b>	<b>61,061,993</b>	<b>8.77%</b>

### Expenditure by Economic Classification

The total expenditure constituted of development expenditure 49 percent and personnel emoluments 42 percent, and operations and maintenance 9 percent, the figure below shows the departmental expenditures per economic classification;



**Figure 20: Department Lands Expenditure by Economic Classification**

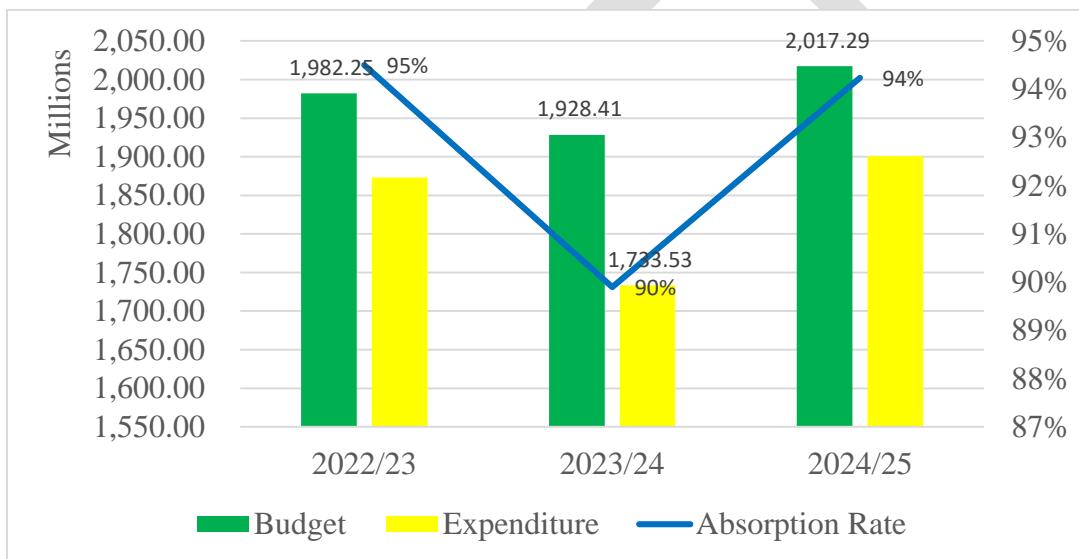
### b. FY 2025/26 Half Year Non-Financial Performance

During the period under review, the department initiated surveys for Tawa and Matiliku markets to enhance land tenure security, and the development of the Kiunduani local physical and land-use plan to guide optimal land development. Additionally, 10,124 users accessed land services through the Makueni Arhi digital platform, improving land-based own-source revenue collection.

## 2.6.8 Devolution Sector

The Devolution sector comprises Governorship, County Secretary, County Attorney, Finance and Socio-economic Planning, Devolution, Public Participation, County administration and Special Programs, County Public Service Board (CPSB), and County Assembly (CA). During the period under review, the sector made the following milestones;

In FY 2024/25, the sector recorded an expenditure of KShs. 1,901,015,146 against a budget of KShs. 2,017,287,909 representing an absorption rate of 94 percent, which was four percent increase compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years



**Figure 21: Devolution Sector Expenditure Performance FY 2022/23-FY 2024/25**

During FY 2024/25, the sector achieved the following milestones;

1. Legal Services; The Office of County attorney reviewed seven legislations, three policies, and facilitated the drafting of eight Bills and three additional policies, including key laws on Public participation, Forestry, Climate Change, and Solid Waste Management.
2. Legal access and awareness were also expanded through facilitation of 7 legal advisory clinics focused on land and succession matters. These clinics benefited 2,917 residents and enabled 304 households to file succession petitions, promoting access to justice and peaceful resolution of inheritance disputes.
3. Resource Mobilization; The county stepped up efforts in resource mobilization to improve fiscal discipline and accountability. Own Source Revenue was KShs 1,290,552,746 representing performance of 88 percent as compared to the target of KShs 1,471,433,323 for the financial year. This presented 23 percent increase compared to FY 2023/24.
4. Data Management; The government Invested in data management and statistics which play a key role in informing planning, budgeting and reporting. In collaboration with KNBS

prepared the County Statistical Abstract 2024, which has guided the planning and budgeting of the county government and other development partners. Further, the sector prepared and disseminated Development Profile for each ward that provides an overview of milestones achieved in County for the FY 2022/23 and FY2023/24. It also prepared the strategic plan for the Department of Finance and socio Economic Planning and CIDP III Indicators handbook that will track the level of implementation CIDP

5. Participatory Development and Civic Education; the County continued to promote inclusive governance through extensive public participation and civic education initiatives. Over the period a total of 394,527 residents participated in public forums on key bills and budgeting process.
6. A total of 5,898 Developments Committee Members were elected and institutionalized from cluster to ward level to ensure inclusive planning and decision-making and 543 PMCs established and trained to oversee the implementation of all county projects
7. Disaster Management; The county effectively responded to 75 emergencies, including fires, drowning incidents, crocodile attacks, and pit rescues, leading to the successful rescue of over 100 victims and safeguarding of property worth Millions.
8. Public Service Transformation; County Public Service Board recruited 109 officers, promoted 409 officers and reviewed terms of employment from contractual to permanent and pensionable terms for 705 officers across the County Departments
9. Kenya Devolution Support Programme (KDSP II); The program aims to strengthen county performance in financing, management, coordination, and accountability of resources through three key result areas. Under Sustainable Financing and Expenditure Management, revenue administration was enhanced through regular updating of revenue systems. Key policy instruments such as the Revenue Enhancement Action Plan, Finance Bill, and Tax Waivers Bill, as well as the mapping of revenue streams, was realized. These interventions shall strengthen the county's ability to mobilize and manage own-source revenue more effectively.
10. Intergovernmental Coordination, Institutional Performance, and Human Resource Management, payroll processes were fully automated with all staff migrated to HRIS-Ke, staff and skills audits initiated, and HRMIS rolled out. Further, Payroll audit implementation plans were developed, while performance contracting was cascaded across departments with integrated performance management practices applied. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.
11. Oversight, Participation, and Accountability, the county promoted openness and citizen engagement by updating the project monitoring system, training project management committees, and taking stock of projects implemented from FY 2013/14 to FY 2024/25, including geo-spatial mapping.

### **FY 2025/26 Half Year Financial Performance**

The sector incurred an expenditure of Ksh 904,866,315 against an allocation of 3,602,720,505 translating to an absorption rate of 25 per cent. The table below indicates that budget performance for the seven departments in the sector.

**Table 20: Devolution Financial Performance for FY 2025/26**

S/N o	Department	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December, 2025	Overall Absorpti on (%)
1	Governorship	494,464,747	103,689,679	21
2	County Attorney	81,925,899	14,681,299	18
3	County Secretary	631,707,545	107,822,475	17
4	Devolution, Public Participation, County administration and Special Programs	791,455,001	160,583,770	20
5	Finance and Socio-Economic Planning	504,805,518	184,276,431	37
6	County Public Service Board	73,251,182	20,901,061	29
7	County Assembly	1,025,110,613	312,911,600	31
	<b>Total Budget</b>	<b>3,602,720,505</b>	<b>904,866,315</b>	<b>25</b>

#### a. FY 2025/26 Half Year Non-Financial Performance

During the period, the sector achieved the following;

Total County Own Source Revenue (OSR) collected by the end of the second quarter amounted to KShs 472,692,832, representing a 28 percent performance against the annual target. The total OSR realized, KShs 342,123,196 was generated from Health Appropriation-in-Aid (AIA), while KShs 130,569,636 was collected from normal revenue streams.

To enhance data-driven decision-making, the government, in partnership with KNBS, developed the County Statistical Abstract 2025. It further developed the county and ward development profiles which outlines the key achievements by the government for the FY 2022/23, FY 2023/24 and FY 2024/25.

The county government responded to 19 disaster incidents and enhanced community awareness, contributing to a reduction in disaster occurrences.

Under the participatory development and civic education programme, a total of 1,100 public participation forums were held, reaching 48,251 citizens who were sensitized, trained, and educated on themed civic education. 485 functional Community Development Committees were engaged to support local development initiatives

## **3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK**

### **3.0. Introduction**

The national real Gross Domestic Product (GDP) increased from KShs 10,416,150 Million in 2023 to KShs 10,908,286 Million in 2024 (Economic Survey, 2025). This represents a 4.7 percent expansion, slightly higher than the 5.7 percent revised growth recorded in 2023. The 2024 performance reflects continued resilience of the economy, supported by stable macroeconomic policies, improved agricultural output, and recovery in key service sectors.

### **3.1. National Macro-Economic Performance**

According to the draft 2026 BPS, Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, and mining and quarrying. Further, in the first and second quarters of 2025, the economy remained strong with a growth of 4.9 percent and 5.0 percent, respectively. This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first half of 2025, with varied magnitudes across activities

#### **3.1.1. Inflation Outcomes**

Overall average annual inflation increased to 3.8 percent but remained below the mid-point of the policy target range of  $5.0 \pm 2.5$  percent from June 2024. The moderation in inflation was supported by an ample food supply following favourable weather conditions and targeted government interventions, subdued fuel inflation reflecting exchange rate stability and lower international oil prices, as well as a decline in non-core inflation due to the lagged effects of earlier monetary policy tightening.

Overall year on year inflation stood at 4.6 percent in October 2025, compared to 2.7 percent in October 2024. The marginal uptick reflects the gradual easing of monetary policy. Core inflation increased to 2.7 percent in October 2025 from 1.8 percent in October 2024, largely driven by higher prices of processed food items. Meanwhile, non-core inflation rose to 9.9 percent in September 2025, up from 5.1 percent in October 2024, mainly due to sharper increases in transport costs and elevated prices of vegetables (tomatoes, carrots, onions, and cabbages) alongside pressures from utilities and energy.

The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.25 percent in October 2025. This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate also remain

stable. Maintaining macroeconomic stability will remain critical to anchoring inflation expectations, sustaining economic growth, and improving the living standards of the population.

### **3.1.2. Unemployment**

Kenya's unemployment rate remained at 5.4 percent, while youth unemployment stood higher at 12.0 percent, pointing to continued sluggish absorption of young people into productive employment. According to the 2025 Economic Survey, total employment in the modern and informal sectors, excluding small-scale agriculture, increased from 20.0 million in 2023 to 20.8 million in 2024. This translated into the creation of 782.3 thousand new jobs during the year.

Job creation was largely driven by the informal sector, which generated 703.7 thousand jobs in 2024, accounting for 90.0 percent of total new employment, although this was slightly lower than the 720.9 thousand jobs created in 2023. The modern sector recorded a more modest expansion, creating 78.6 thousand jobs, representing a growth of 2.4 percent.

In terms of earnings, nominal average annual earnings increased from KSh 894.2 thousand in 2023 to KSh 933.1 thousand in 2024. However, real average annual earnings per employee declined marginally, from KSh 667.3 thousand to KSh 665.4 thousand, reflecting the impact of inflation on purchasing power. Overall, these trends underscore ongoing challenges related to job quality, real income growth, and youth employment, despite continued expansion in total employment.

### **3.1.3. National 2026 Economic Outlook**

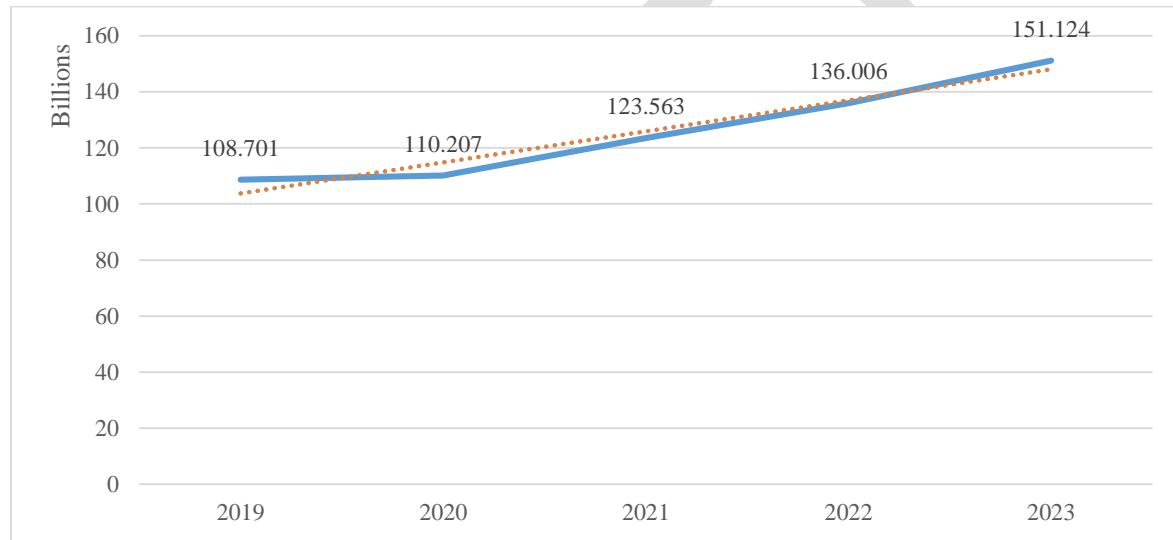
Kenya's economic outlook for 2026 is expected to strengthen, with real GDP projected to grow by 5.3 percent, supported by broad-based recovery on the supply side. Growth will be anchored by a resilient agricultural sector benefiting from favourable weather conditions, climate-smart investments, and Government initiatives to enhance productivity and market access. Strong linkages with agro-processing, exports, and rural incomes will reinforce economy-wide expansion. Industrial activity is projected to firm up as production costs ease and exchange rate stability improves, while the construction sector is set for a turnaround following the clearance of verified pending bills, which will revive stalled projects and stimulate demand for construction materials and related manufacturing. The services sector; finance, ICT, trade, tourism, and transport is expected to retain strong momentum, supported by initiatives to promote sustainable and community-based tourism, expand port infrastructure, and strengthen logistics and cruise tourism.

On the demand side, growth will be enhanced by resilient private consumption and investment amid a stable macroeconomic environment. Lower inflation, easing lending rates, and prudent monetary policy will support household purchasing power and reduce cost pressures on firms, while strong diaspora remittances will continue to provide an important buffer for consumption and foreign exchange inflows. Private investment is expected to benefit from improved competitiveness, reduced regulatory bottlenecks, enhanced market efficiency, and expanding Public-Private Partnerships (PPPs), particularly in infrastructure, agriculture, energy, ICT, health, and manufacturing. Fiscal consolidation will keep growth in public consumption modest, while

development spending is expected to rise in support of BETA priorities, including continued clearance of pending bills. Externally, Kenya's position is projected to remain stable, supported by rising exports, improved access to regional and global markets, resilient agricultural exports, growing service exports, and a more favourable global environment, even as import demand picks up to support industrial recovery and strengthening domestic consumption.

### 3.2. County Economic Performance and Outlook in 2026: Makueni County

Makueni Gross County Product (GCP) was at **Kshs 151.12 Billion** in 2023, having expanded by 39 percent from Kshs 108.70 Billion recorded in 2019 and an 11.12 percent increase from Kshs **136 Billion** recorded in 2022. However, its contribution to the national economy remains relatively small, with an average annual growth rate of about 1.1 percent, which is below the national GDP growth rate of 4.6 percent. The county's economy is primarily driven by agriculture, with a focus on value addition in key agricultural products.



**Figure 22: Makueni Average Contribution to National GCP by Sector, 2019 – 2023**

Looking ahead, Makueni County's Gross County Product (GCP) is projected to grow by over 10 percent, driven by strategic investments in agriculture, infrastructure, eco-tourism, and human capital development, which will serve as the main engines of sustained economic growth. Investments in agro-processing, irrigation schemes, rural electrification, and climate-resilient farming practices will enhance agricultural productivity, promote value addition, and improve household incomes. Expansion of eco- and cultural tourism, anchored on the county's natural landscapes and heritage sites, will diversify income sources and stimulate growth in hospitality and related services.

Key infrastructure improvements, including roads rehabilitation and expansion, will enhance connectivity between production zones, markets, and urban centers, while facilitating trade, logistics, and access to services. Meanwhile, investments in ICT infrastructure and digital skills

development will support e-commerce, innovation hubs, and ICT-enabled services, providing new opportunities for business and employment. Strengthening education and vocational training will build human capital, enhance productivity, and equip youth with the skills required to participate in emerging sectors. Nevertheless, challenges such as climate variability, political disruptions, and limited industrialization may constrain rapid economic transformation, highlighting the need for targeted and adaptive interventions.

To accelerate growth and broaden the economic base, the County will pursue economic diversification and private-sector-led development. Priority interventions include strengthening MSMEs through access to affordable credit, business development services, and market linkages; promoting light manufacturing and cottage industries such as fruit processing, honey, leather, and construction materials; and expanding opportunities in the digital economy and ICT-driven enterprises. Investments in water harvesting, renewable energy, roads and market infrastructure, as well as youth- and women-led enterprises, will enhance productivity and employment. The County will continue to strengthen Public–Private Partnerships (PPPs), deepen collaboration with development partners, and improve the business environment to attract private investment.

The County Government remains committed to enhancing resource mobilization as a cornerstone of socio-economic transformation. In FY 2024/25, own-source revenue rose to KShs 1.29 billion, a 40 percent increase from the previous year, with projections of KShs 1.67 billion in FY 2025/26. To reduce reliance on national government transfers, the County will implement programs that stimulate local economic activity, strengthen revenue administration, expand the revenue base, and improve compliance. Additionally, strategic partnerships with donors, private investors, cooperatives, and financial institutions will be actively pursued to mobilize additional resources, support flagship investments, and accelerate implementation of the County’s development agenda.

## **4.0 DEVELOPMENT PRIORITIES - FY 2026/27 – 2028/29 MEDIUM TERM EXPENDITURE FRAMEWORK**

### **4.0. Introduction**

The FY 2026/27-2028/29 Medium-Term Expenditure Framework is guided by the development philosophy of “**Wauni wa Kwika Nesa na Ulungalu**” – the passion to serve with integrity, with a rallying call “**Our people, our Priority**”. The MTEF Priorities are geared towards realizing the CIDP 2023-27 theme on “A resilient economy for sustainable development”. The Development priorities are guided by the third County Integrated Development Plan (2023-27), the 2026/27 County Annual Development Plan, Public inputs from public participation forums held within the County, virtual youth and diaspora forums. The priorities were also refined during engagement of the county sector working groups which offered the technical analysis of the information towards the sector priorities.

### **4.1. Key FY 2026/27 Medium-Term Expenditure Framework Policy Shift**

The development theme for FY 2026/27 is geared towards “**Empowering the community for a vibrant, inclusive, and resilient economy**”. The 2026/27 and MTEF Budget priorities include the following;

- a) Increasing water production by 4,000M<sup>3</sup>/day and access to safe water from 46.4 percent to 60 percent, decreasing the average distance to the nearest water sources from 3.5 Kms to 2Kms, and enhance liquid and solid waste management in urban areas. The county will focus on the Maji Nyumbani Programme, which aims to transform existing water infrastructure into reliable access for households and neighbourhoods. This will be achieved by expanding connections and water points, rehabilitating distribution networks, reducing non-revenue water from 30% to 20%, and investing in rainwater harvesting and micro-storage solutions. Through targeted efforts at the ward level, utility strengthening, community stewardship, and blended financing, the county aims to increase safe water access from 44.6% to 60% of households, enhance resilience to climate variability, and ensure sustainable, equitable water service delivery that supports health, productivity, and inclusive socio-economic development.
- b) Provision of comprehensive extension services targeting 70 percent of registered farmers, zoning and strategic value chain development, expansion of access to affordable credit and inputs, promotion of climate-smart resilient agriculture, and enhancement of market access for agricultural produces and products.
- c) Enhancing road connectivity, modern and sustainable energy infrastructure and access to information and communication technology. During the plan period, the county will develop and improve essential infrastructure to boost economic development and enhance residents' quality of life. The Key priorities include: enhancing road connectivity through the construction, upgrading and maintenance of roads; expanding modern and sustainable energy infrastructure and improving access to reliable and affordable energy solutions and increasing access to information and communication technology by ensuring widespread, affordable internet connectivity across the county.
- d) Enhancing access to essential primary healthcare, curative & rehabilitative services and strengthening healthcare financing systems. The county will expand Makueni UHC program 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 enrol 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 the county healthcare financing with national healthcare financing reforms.

- e) Improving access to inclusive, quality education and training (ECDE and VTCs), youth upskilling, tooling and empowerment, socio-economic empowerment of vulnerable groups, and strengthening policy, legal, and research frameworks. To improve education quality, the County will promote digitally enabled and inclusive education by integrating ICT in education planning, administration, and learning, supported by investments in ICT infrastructure, connectivity, and education management information systems. The County will strengthen the School Feeding Programme to improve enrolment, retention, and learning outcomes, build the capacity of teachers and education managers in digital pedagogy and system use. Additionally, the County will automate government processes to enhance efficiency, transparency, and access to services at the grassroots level.
- f) The county will pursue a policy shift focused on targeted social protection, economic empowerment, and talent development. Priority will be placed on strengthening social protection systems to better cushion vulnerable groups. This will be done through the Ultra-Poor Graduation Programme as an intervention to transition extremely poor households from dependency to sustainable livelihoods through sequenced support and strong inter-sectoral coordination. In addition, the County will strengthen sports development as a vehicle for youth empowerment, talent nurturing, and social cohesion. Resource allocation will be guided by impact, sustainability, and alignment with CIDP 2023-27 priorities.
- g) Promotion of fair trade practices, development of tourism infrastructure and enhancement of cultural heritage, musical expression, and artistic endeavours. The county will drive economic growth by promoting trade and investment through support for entrepreneurship, fair practices, quality markets, and industrial development, while marketing County products locally and internationally. Tourism will be enhanced through diverse attractions, improved visitor experiences, conservation efforts, strategic marketing, and infrastructure development to strengthen Makueni's competitiveness and support sustainable local growth. The county will also preserve cultural heritage through the Akamba Cultural and Heritage Centre, a public museum, festivals, and initiatives supporting local artists and traditional practitioners.
- h) Enhancing land digitization, urban planning and development, physical planning, survey and titling. The county will prioritize sustainable land management, orderly urban growth, and enhanced service delivery to support inclusive socio-economic transformation in Makueni County. The policy shift focuses on accelerating land adjudication and titling, strengthening physical and spatial planning, and upgrading urban infrastructure to promote planned settlements and investment. Greater emphasis will be placed on climate-resilient urban development, solid waste management, and protection of public land and natural ecosystems. The county will adopt digital land information systems, improve development control and compliance, and enhance revenue mobilization from land-based sources. Increased stakeholder participation and partnerships will guide implementation, while resource allocation will prioritize high-impact, cost-effective projects that stimulate local economic development and improve living standards across municipalities and market centres.
- i) Land succession support for vulnerable households through legal clinics and legal aids for land ownership and land survey.

- j) Promoting accountable management of public resources, improving management systems and organizational structures, strengthening human resource management, enabling meaningful public engagement in development activities, and data utilization for effective governance.
- k) Human Resource Management; The County Government will prioritize the welfare, motivation, and productivity of its workforce as a key enabler of effective service delivery. It will strengthen staff welfare through improved working conditions, structured capacity development, and enhanced psychosocial support, including mental health and wellness programmes. In addition, reforms will focus on timely confirmation, promotions and regular staff engagements to boost morale and institutional efficiency. Human resource functions will be progressively decentralized to sub-county levels to improve responsiveness, reduce decision-making delays, and strengthen frontline service delivery.

## 4.2. 2025 CFSP Public Participation

### 4.3.1. Public Participation Outputs and Alignment to County Sectors

In line with Article 201(a) of the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012, the County Government of Makueni is required to uphold transparency, accountability, and public participation in the preparation of the County Fiscal Strategy Paper (CFSP) and the 2026/27 Annual Budget Estimates. Section 117 of the PFM Act mandates the County Treasury to seek and consider the views of the Commission on Revenue Allocation (CRA), the public, and other stakeholders during the formulation of the CFSP, while Section 125(2) requires effective public participation throughout the county budget process. Further, Section 137 of the PFM Act establishes the County Budget and Economic Forum (CBEF) as the formal mechanism for stakeholder consultation in the preparation of the CFSP and Budget Estimates, ensuring inclusive and informed decision-making.

The County government of Makueni led by the County Treasury and the Department of Devolution, Public Participation, County Administration, and Special Programs will carry out Public Participation in the County's 60 sub wards ,30 wards, three municipalities and carry out virtual youth and diaspora participation. The objective will be to ensure that the 2026 CFSP and the FY 2026/27 Budget Estimates reflect the people's priorities and are also responsive to the local citizen's needs. The county broad development priorities and interventions will be agreed on during the public participation forums.

**Table 21: 2026 CFSP Public Participation Summary Attendance**

*This section will be enhanced after public participation*

## 4.3. Sector Priorities in the Medium Term

### 4.4.1 Water, Sanitation, Environment and Natural Resources

The sector's primary responsibility is to ensure that all residents of Makueni County have access to safe water, sanitation, and hygiene, in accordance with SDG 6, as well as promoting zero hunger through sustainable irrigation development under SDG 2. It also plays a key role in achieving SDG 13 on climate action and SDG 15 on life on land. The sector consists of two sub-sectors: Water,

Sanitation & Irrigation, and Environment and Natural Resources, along with agencies such as the Makueni County Sand Conservation and Utilization (MCSC&UA) and the Climate Fund Board. The vision of the sector is: “A people-centered leadership in sustainable natural resource conservation, management, and utilization.” The county government will implement interventions for climate change adaptation and mitigation measures such as rehabilitation of wetlands and reforestation.

The overall goal of the sector is to ensure sustainable development, management, and utilization of natural resources in a clean and secure environment. Specifically, the sector endeavors to ensure:

- a) Access to affordable quality water for household consumption and productive use
- b) Sustainable development of water resources and sanitation infrastructure;
- c) Protection, conservation and restoration of natural resources and environment for sustainable development, posterity and building community resilience;
- d) Climate change resilience in natural resource management.
- e) Build community climate resilience
- f) Enhance environmental quality and standards

The County will focus on expanding last-mile water access by prioritising household connections and neighbourhood water points in underserved rural, peri-urban, and high-density settlements, ensuring that water infrastructure translates into reliable and proximate access for households and public institutions. Emphasis will be placed on improving reliability through rehabilitation of distribution networks, reduction of non-revenue water, and strengthening of water utilities to enhance operational efficiency, billing, and customer service.

In addition, the County will focus on building climate-resilient and sustainable water services by promoting rainwater harvesting, micro-storage solutions, and renewable energy for water supply systems, while strengthening community and institutional governance. Through capacity building of Water User Associations, blended financing, and continuous monitoring of performance, the County will ensure equitable, affordable, and resilient water service delivery across Makueni County.

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.

**Table 22: Water, Sanitation, Environment and Natural Resources Priorities**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Water Harvesting and Storage	Integrated Water Harvesting, Storage, Treatment & Distribution	<ul style="list-style-type: none"> <li>a) Construct/desilt/expand/rehabilitate 5 small dams of 50,000M<sup>3</sup>–500,000M<sup>3</sup>.</li> <li>b) Construct/rehabilitate 5 sand dams/weirs with sumps.</li> </ul>
Ground Water Development		<ul style="list-style-type: none"> <li>a) Drill/rehabilitate/equip 19 boreholes.</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Piped Water Supply Infrastructure		<ul style="list-style-type: none"> <li>a) Construct 280.5 km of water pipelines complete with water kiosks.</li> <li>b) Construct 50 new water points/water kiosks.</li> <li>c) Install/construct 50 water tanks.</li> <li>d) Install 6 water treatment systems in unimproved sources.</li> <li>e) Connect 300 urban households with piped water.</li> <li>f) Connect 90 urban centres/markets with reliable piped water.</li> <li>g) Connect 20 public institutions with piped water.</li> <li>h) Install solar power in 2 water projects.</li> </ul>
Urban and Rural Water Governance	Enforcement of Water Act and Policy	<ul style="list-style-type: none"> <li>a) Ensure that the 3 Water Service Providers achieve over 70% compliance.</li> <li>b) Build the capacity of 130 community water schemes/management committees.</li> </ul>
Irrigation Development	Enhancing irrigated agriculture	<ul style="list-style-type: none"> <li>a) Establish/rehabilitate 6 irrigation schemes.</li> <li>b) Put 108 hectares under irrigation.</li> </ul>
Forest & Landscape Restoration and Management	<ul style="list-style-type: none"> <li>Protection and Restoration of Forests and Catchments</li> <li>Promotion of Nature-Based Enterprises</li> </ul>	<ul style="list-style-type: none"> <li>a) Map and survey 4 county forests.</li> <li>b) Restore 50 hectares of county forests and catchment areas.</li> <li>c) Restore 200 hectares of farmland.</li> <li>c) Conserve and restore 20 km of riparian areas.</li> <li>d) Restore 14 hectares of degraded wetlands.</li> <li>e) Train 4 Community Forest Associations/organizations.</li> <li>f) Plant 64,000 tree seedlings.</li> <li>g) Protect 1 spring.</li> <li>h) Purchase 20 water tanks.</li> <li>i) Construct 5 km of cut-off drains.</li> <li>j) Restore 5 hectares of land.</li> <li>k) Construct 5 km of terraces.</li> </ul>
Community Based Wildlife Conservation	Enhancing Wildlife Conservation	<ul style="list-style-type: none"> <li>a) Establish 1 wildlife enterprise.</li> <li>b) Install 20 km of electric fencing.</li> <li>c) Manage 1,000 wildlife incidents.</li> <li>d) Establish 1 animal safari walk/orphanage in partnership with KWS.</li> </ul>
Pollution Control and Management	Enhancing pollution control measures	<ul style="list-style-type: none"> <li>a) Investigate and manage 15 pollution incidents.</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>b) Undertake 18 SEAs, EIAs and environmental audits.</li> <li>c) Conduct 84 environmental inspections.</li> <li>d) Produce 4 reports on soil, water and air quality.</li> <li>e) Review 24 EIAs.</li> <li>f) Prepare 3 baseline survey reports on pollution-prone areas.</li> </ul>
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	<ul style="list-style-type: none"> <li>a) Train 10 farmer groups, conservation groups and institutions.</li> <li>b) Develop and adopt 1 natural product.</li> <li>c) Conduct 3 radio/TV programs and disseminate IEC materials.</li> <li>d) Conduct 60 community capacity-building forums on sand conservation.</li> </ul>
Sustainable Natural Resource Development	<ul style="list-style-type: none"> <li>Enhance Sustainable Natural Resources Management</li> <li>Promotion of Natural Resources Value Addition</li> </ul>	<ul style="list-style-type: none"> <li>a) Approve 3 mineral extraction sites.</li> <li>b) Map 1 mineral resource.</li> <li>c) Establish 1 mineral processing plant.</li> <li>d) Rehabilitate 1 mining site.</li> <li>e) Construct 15 sand conservation structures.</li> <li>f) Hold 2 sand stakeholder engagement forums.</li> <li>g) Establish 30 Sand Management Committees.</li> <li>h) Designate 30 sand harvesting sites.</li> <li>i) Develop 1 sand regulation framework.</li> <li>j) Conduct 13 sensitization forums.</li> <li>k) Undertake 30 surveillance visits to sand harvesting sites.</li> </ul>
Integrated Solid Waste Management	Improve solid waste management	<ul style="list-style-type: none"> <li>a) Establish 10 functional waste transfer stations.</li> <li>b) Acquire and operationalize 1 waste transport skip loader.</li> </ul>
Integrated Liquid Waste Management	Enhance sanitation in urban areas	<ul style="list-style-type: none"> <li>a) Prepare 1 sewerage and waste management plan.</li> <li>b) Establish 1 public sanitation facility.</li> <li>c) Purchase and maintain 1 exhauster vehicle.</li> </ul>
Climate Change Mainstreaming	Promote climate resilience	<ul style="list-style-type: none"> <li>a) Hold 3 sensitization forums on climate-smart technologies.</li> <li>b) Reach 250,000 climate information recipients.</li> <li>c) Hold 5 climate mainstreaming forums.</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<p>d) Implement 5 community climate actions.</p> <p>e) Support adoption of 2,000 renewable/energy efficiency technologies.</p> <p>f) Implement 5 climate-resilient projects.</p>
Policy, Legal and Institutional Frameworks Development	Strengthen governance	<p>a) Develop and operationalize 3 new policies/legislations/institutional frameworks.</p> <p>b) Review 2 existing policies/frameworks.</p> <p>c) Establish 5 functional institutional structures.</p>

#### **4.4.2 Agriculture and Rural Development**

In FY 2026/27, the sector will implement interventions geared towards achieving the county's long-term goal of a food-secure county and an increased households' income. To ensure inclusiveness, the sector will take deliberate effort for ensure youth and women inclusion in the agricultural interventions. Specifically, the sector will endeavor to enhance agricultural production and productivity and income for the rural farmers through:

##### **1. Revitalization of Agricultural Extension Services**

The sector will enhance access to comprehensive and responsive extension services covering crop production, livestock, and veterinary care targeting at least 70% of registered farmers. This will be achieved through:

- (i) Strategic deployment of specialized extension officers aligned to key value chains in specific ward
- (ii) Utilization of digital platforms for advisory services and farmer profiling
- (iii) Conducting on-farm demonstrations and field days to showcase innovations
- (iv) Timely dissemination of climate-smart technologies and best practices

##### **2. Zoning and Strategic Value Chain Development**

The sector will promote enterprise specialization and optimize resource use by

- (i) Implementing agro-ecological zoning to guide investment and enterprise targeting
- (ii) Strengthening selected value chains (e.g., mango, pulses, dairy, poultry) through infrastructure development, capacity building on value addition, and access to finance
- (iii) Promoting contract farming and cluster-based production models for economies of scale

##### **3. Expansion of Access to Affordable Credit and Inputs**

To support improved productivity and reduce production costs, the county will:

- (i) Improve input subsidies and promote fair distribution in partnership with the National government
- (ii) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives
- (iii) Support aggregation of inputs through farmers' Sacco to leverage economies of scale

#### 4. Promotion of Climate-Smart and Resilient Agriculture

The sector will promote adaptation and mitigation of climate-related risks by:

- (i) Training farmers on drought-resilient crops, conservation agriculture, and sustainable land management
- (ii) Capacity building on water-efficient irrigation technologies such as drip and solar-powered systems
- (iii) Encouraging agroforestry and integrated soil fertility management practices

#### 5. Enhancement of Market Access and Value Addition

Market access and value addition will be supported to improve the commercialization of agriculture by:

- (i) Establishing and operationalizing aggregation centers and bulking facilities
- (ii) Supporting value addition initiatives and processing at the ward and county level
- (iii) Providing farmers with access to real-time market information and digital trading platforms
- (iv) Facilitating linkages with local and export markets

**Table 23: Sector Programmes, Strategic Interventions, and Priority Activities for FY 2026/27**

<b>Programme</b>	<b>Strategic Intervention</b>	<b>Planned Activities/Projects for FY 2026/27</b>
Agriculture Extension and Capacity Development Programme	Revitalization of Agricultural Extension Services	<ul style="list-style-type: none"><li>a) Strategic deployment of 10 specialized extension officers aligned to key value chains in specific ward</li><li>b) Increase proportion of farmers accessing extension services to 70%</li><li>c) Enhance agricultural training at ATC kwa kathoka and increase enrolment to 90 (60 farmers 30 youth and women)</li><li>d) Utilization of digital platforms for advisory services and farmer profiling</li><li>e) Conducting on-farm demonstrations and field days to showcase innovations</li><li>f) Timely dissemination of climate-smart technologies, best practices and enrol 9,375 farmers to insurance services</li><li>g) Enhance production by increasing acreage ploughing to 150 Ha targeting 1000 farmers and collect a revenue of kshs. 2,000,000 through Agricultural Mechanization program</li><li>h) Intensify pest and diseases control by increasing proportion of incidence of notifiable pest and diseases to 100%, increase number of farms certified as pest and disease free to 40,000 and vaccinate 300,000 livestock</li></ul>

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Value Chain Development Programme	Zoning and Strategic Value Chain Development	<ul style="list-style-type: none"> <li>a) Implementing agro-ecological zoning to guide investment and enterprise targeting</li> <li>b) Enhance fruit production and value addition</li> <li>c) Strengthening selected value chains through NAVCDP program (e.g., mango, tomatoes, dairy, poultry and Apiculture) through infrastructure development, capacity building on value addition, and access to finance</li> <li>d) Increase industrial crop production</li> <li>e) Promoting contract farming and cluster-based production models for economies of scale</li> <li>f) Improve livestock genes</li> <li>g) Improve poultry production</li> <li>h) Enhance livestock production through pasture development, vaccination, AI services, provision of bee hives and fingerings</li> </ul>
Agricultural Credit & Input Programme	Expansion of Access to Affordable Credit and Inputs	<ul style="list-style-type: none"> <li>a) Improve input subsidies</li> <li>b) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives</li> </ul>
Climate Change Resilience Building Programme	Promotion of Climate-Smart and Resilient Agriculture	<ul style="list-style-type: none"> <li>a) Training farmers on drought-resilient crops, conservation agriculture, sustainable land management and water efficient irrigation technologies</li> <li>b) Encouraging agroforestry and integrated soil fertility management practices</li> </ul>
Market Access Programme	Enhancement of Market Access and Value Addition	<ul style="list-style-type: none"> <li>a) Establishing and operationalizing aggregation centres and bulking facilities</li> <li>b) Supporting value addition initiatives and processing at the ward and county level</li> <li>c) Providing farmers with access to real-time market information and digital trading platforms</li> <li>d) Facilitating linkages with local and export markets</li> <li>e) Enhance cooperatives management</li> </ul>

#### 4.4.3 Transport, Infrastructure, Public Works, Energy and ICT

The sector plays a crucial role in driving sustainable and inclusive economic growth. During the plan period, the sector aims to develop and improve essential infrastructure to boost economic

development and enhance residents' quality of life. Key priorities include: enhancing road connectivity through the construction, upgrading and maintenance of roads; expanding modern and sustainable energy infrastructure, and improving access to reliable and affordable energy solutions and increasing access to information and communication technology by ensuring widespread, affordable internet connectivity across the county.

**Table 24: Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions For FY 2026/27**

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Road Infrastructure development	Increase road connectivity in the county	Open 150 Kms of new roads Construct 20 drifts Grading and spot maintenance of 1,500 Kms of roads Construct 1 bridge Upgrade 0.8 Km of roads to bitumen status Gravelling of 16 Km of urban roads Construct 1 bus park Construct 1 parking zone/lot Construct 15 KMs of storm water drainage structures
ICT and Internet Development Programme	Enhance internet connectivity	Connect 15 health facilities and departments to internet Establish 1 Disaster recovery site Establish 2 public Wi-Fi hotspots
	Improve technical support	Purchase 300 end user licenses Maintenance and servicing of 250 ICT equipment
	Improve on ICT literacy and innovation	Construct 3 model CICs, equip and operationalize. Equip and upgrade 4 CICs Hold 2 youth innovation hackathons Hold 1 innovation week Roll out 5 tech and innovation challenges
	Enhance automation of government services	Establish a county owned source revenue management system Connect 6 sub county headquarters to internet
Rural Electrification	Improve electricity access across the county	Connect 700 households with electricity Carry out feasibility studies to determine the energy demand for public schools and electrify 170 schools without electricity

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		Mapping out electrified cold rooms and identify capacity for plant cold rooms
Green energy promotion and adoption	Enhance adoption of green energy	Establish and operationalize one energy centre Solarization of 2 health facilities Install 45 integrated solar market lights Install 7 solar floodlights 10 Percent completion on E mobility feasibility study
Urban Electrification	Maintenance and improvement of energy infrastructure	Install 10 high mast floodlights Maintain 100 grid streetlights
Legal and policy reform	Preparation of policies	Formulation and approval of 2 policies

#### 4.4.4 Health Services

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

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

The County will further invest in health infrastructure through the completion of key projects, construction, rehabilitation, and equipping of facilities, focusing 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 through absorption of the UHC Staff,

targeted recruitment, equitable deployment of health workers, promotion and continuous capacity building of health care workers.

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

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

- a) Under **Preventive and Promotive Services**, emphasis will be placed on enhancing access to essential primary healthcare. This includes efforts to:
  - i. Reduce maternal, infant, and child mortality rates, and
  - ii. Strengthen prevention immunization, nutrition, routine screening and enhance early diagnosis & treatment of non-communicable diseases
  - iii. Enhance mental health among the residents
  - iv. Strengthen community health strategy through training and capacity building of the community health promoters and other relevant actors
- b) The **Curative and Rehabilitative Services** focus will be on improving cost-effectiveness and quality of treatment services across health facilities through
  - i. Enhancing health commodity security to ensure the availability of quality essential health products and technologies,
  - ii. Strengthen the referral systems for timely care
  - iii. Carry out patient empowerment schedules on safe care practices involving patients and family members, including home-based care
- c) **Planning and Administration interventions** will aim at:
  - i. Strengthening healthcare financing systems
  - ii. Equipping of health facilities to support service delivery
  - iii. Digitization of the health services to enhance process efficiency
  - iv. Strengthen the collaboration across the strategic health stakeholders for resource and knowledge transfer

All these initiatives are geared towards achieving comprehensive healthcare, 24-hour service provision, and a strengthened referral system.

**Table 25:Health Sector, Strategic Interventions**

<b>Programme/ Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Preventive and Promotive Health Care Maternal and new b	Enhance access to essential primary health care services	<ul style="list-style-type: none"><li>a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings</li><li>b) Strengthen prevention immunization, nutrition, routine screening and enhance early diagnosis &amp; treatment of non-communicable diseases</li></ul>

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>c) Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 70 villages ODF</li> <li>d) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools.</li> <li>e) Reduce mental health burden among the community through psycho-counselling outreaches.</li> <li>f) Strengthen the Community Health Strategy by mapping, training and redistribution of CHPs, using the link facility for commodity distribution, establish 2 extra Community Health Units (CHUs) and allocate more resources for equipment, training, and facilitation for all Community Health promoters</li> <li>g) Strengthen health promotion services and integrated outreach programs</li> <li>h) Enhance/Strengthen PCNs through reverse referrals and maintain six (6) primary care networks</li> <li>i) Equip the facilities as per the policy norms &amp; standards</li> <li>j) Operationalize the model health facility</li> <li>k) Expand Health promotion-Behaviour change communication(BCC)</li> <li>l) Renovating &amp; equipping a centralized cold chain store and enhance preventive maintenance of CCE (Cold chain equipment)</li> </ul>
	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	<ul style="list-style-type: none"> <li>a) Strengthen ANC, delivery &amp; postnatal care by carrying out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance</li> <li>b) Carry out immunization advocacy at the community and facility level and improve the vaccine supply chain at all levels</li> <li>c) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers</li> <li>d) Capacity build youth to increase adolescent health &amp; nutrition awareness among other life skill</li> <li>e) Support nutrition interventions targeting the first 1000 days</li> <li>f) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer</li> <li>g) Strengthen referral system</li> <li>h) Provision of nutrition commodities and supplements</li> </ul>
Curative Healthcare Services	Strengthen curative healthcare services	<ul style="list-style-type: none"> <li>a) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%.</li> <li>b) Training and capacity building for health staff on the new SHA system</li> <li>c) Implementation of MakueniUHC targeting the poor and vulnerable households in the county</li> <li>d) Establish diagnostic capacity through the purchase of x-ray digital processors in Kyambeke and Kalawa sub county hospitals)</li> <li>e) Procurement of CT scan equipment and other laboratory equipment for Mbooni sub county hospital</li> <li>f) Increase bed capacity for ICU &amp; Renal unit with adequate specialized staff at MCRH</li> <li>g) Construct and operationalize ICU &amp; Renal unit in Makindu SCH.</li> <li>h) Strengthen Antimicrobial Stewardship(AMS) capacity</li> </ul>

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>i) Equipping HPT stores with shelves, pallets &amp; temperature monitoring equipment</li> <li>j) Construction of additional Blocks-Expand infrastructure in the hospitals</li> <li>k) Renovate old and dilapidated buildings</li> <li>l) Provide essential equipment, furniture, beddings and linen</li> <li>m) Compliance to standard treatment guidelines</li> <li>n) Develop a county Preventive maintenance plan</li> <li>o) Enhance/Improve ambulance coverage county wide; increasing ambulance fleet</li> <li>p) Equip all ambulances with basic life support &amp; install real time ambulance tracking system(Administrative)</li> <li>q) Strengthen dental services</li> <li>r) Strengthen integrated specimen referral system</li> </ul>
	Enhance rehabilitative healthcare services	<ul style="list-style-type: none"> <li>a) Timely supply of health commodities and introduce mobile clinics</li> <li>b) Provide rehabilitative equipment and appliances</li> <li>c) Strengthen orthopedic, physiotherapy and occupational therapy services</li> <li>d) Conduct community-based rehabilitation services</li> <li>e) Establish orthopedic lab for functioning of appliances</li> </ul>
Health Management Information System (HMIS)	Enhance access to health services through provision of reporting tools and automation	<ul style="list-style-type: none"> <li>a) Continuous training on digital health &amp; health information systems</li> <li>b) Collaborate with the network providers and the system providers for improved network connectivity and digital health &amp; health information systems</li> <li>c) Strengthen &amp; equip health research and knowledge management unit</li> <li>d) Automate and integrate/harmonize all healthcare HMIS across all the facilities</li> <li>e) Advocate for Integration of PMTS, CHIMIS &amp; CFMIS(ICT)</li> <li>f) Provide adequate documentation and reporting tools for non-automated programmes</li> <li>g) Provide ICT equipment for automation</li> <li>h) Conduct data quality audits</li> </ul>
Health Planning, monitoring and evaluation	Strengthen the health planning cycle	<ul style="list-style-type: none"> <li>a) Conduct performance reviews</li> <li>b) Strengthen supporting supervision across the health facilities</li> <li>c) Adhere to the planning cycle and health workplan</li> </ul>
Health Infrastructure	Improve existing health facility infrastructure	<ul style="list-style-type: none"> <li>a) Construction of MCRH Microwave housing</li> <li>b) Renovation of seven health facilities</li> <li>c) Establish six model health facilities to provide 24-hour health care services.</li> <li>d) Equipping of twelve (12) health facilities</li> <li>e) Construction of a maternity block</li> <li>f) Construction of two dispensary blocks</li> <li>g) Construction of four laboratory blocks</li> <li>h) Fencing of five health facilities</li> <li>i) Construction of wards in four health facilities</li> <li>j) Construction of staff quarters in five health facilities</li> </ul>

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		k) Construction of two Mortuary blocks l) Procurement of 10 additional ambulance vehicles m) Operationalize 5 non-operational county ambulances. n) Construction of OPD Blocks in two health facilities o) Electrification of four health facilities p) Construction of ablution blocks in Seven health facilities
Human resource management & development	Strengthen human resource management and development	a) Recruitment, deploy, redistribution of the county health workers b) Training of the county health workers c) Institutionalize training programmes for the hospital board & committees d) Recruit specialists in radiology, anaesthesia and critical care
Health care Financing	Strengthen healthcare financing	a) Implement social health programmes by supporting 18,000 vulnerable households under Makueni UHC b) Expand Health insurance coverage through Social Health Authority(SHA) c) Optimize all the revenues streams across all facilities d) Increase county allocation to the department of Health to 40% e) Cost the health services

#### 4.4.5 Social Protection, Education, and Recreation

Education and training remain a key enabler of the National Government's Bottom-Up Economic Transformation Agenda for inclusive growth. The education, social protection, and recreation sector development agenda seeks to promote access to quality education and training through the capitation program for ECDE centers and CTTIs and Social Safety Nets Programs remain a priority intervention of the geared towards poverty reduction, jobs creation and provision of income opportunities for economically excluded segments of the population. The government in medium term plans to;

- a) Enhance access to quality education for ECDE and CTTIs,
- b) Promote a holistic and multisector approach on matters Early Childhood development (ECD) focusing on good health, adequate nutrition, responsive caregiving, opportunities for early learning and safety and security of our children. This programme will be implemented with the support of strategic partners.
- c) Implement the pre-school feeding programme in collaboration with the strategic partners
- d) Enhance support to education through scholarships
- e) Enhance youth empowerment through talent development, skills training, and sports and recreation
- f) Provide support to vulnerable and Most at Risk Populations (MARPs) to effectively contribute to the realization of inclusive economic development.

**Table 26: Sector Priorities in The Medium Term**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Early Childhood Development Education	Improve ECDE development	<p>a) Construct classrooms in 70 ECDE Centres.</p> <p>b) Support 40,000 ECDE learners with capitation</p> <p>c) Capacity build 2,400 ECDE teachers and officers</p> <p>d) Enhance ECDE staffing through recruitment of 6 teachers</p> <p>e) Construct and equip 1 Wote Daycare</p>
County Technical Training	Enhance development	<p>a) Upgrade 14 CTTI through infrastructural development and equipping</p> <p>b) Connect 6 CTTIs to the power grid and solar</p> <p>c) Support 8,000 trainees with CTTI capitation</p> <p>d) Provide programme/specialized training for 60 instructors</p> <p>e) Support skills development for trainees in VTC in collaboration with development partners</p>
Support to education	<p>Support school transition and retention</p> <p>Enhance uptake of Library and resource Centres services</p>	<p>a) Support a total of 456 continuing students with scholarships</p> <p>a) Establish 1 library at the county headquarters</p> <p>b) Purchase 3,000 information materials</p> <p>c) Capacity build 23 library staff</p> <p>d) Support full development of e-library</p>
Internship, mentorship and Volunteerism	Promote employment capacity of youths	<p>a) Enroll 90 interns in the internship programme</p> <p>b) Place 600 trainees in the attachment programme</p> <p>c) Organize 7 mentorship forums</p> <p>d) Engage 500 Volunteers to help them gain job skills</p>
Social Protection	<p>Gender Equality &amp; Women Empowerment</p> <p>Makueni County Empowerment Fund (MCEF)</p> <p>Child Welfare &amp; Protection</p>	<p>a) Support vulnerable groups to start income generating activities.</p> <p>b) Establish a GBV recovery centre, and GBV hotlines to support survivors in Gender-Based Violence (GBV) Response Centres.</p> <p>c) Heighten GBV prevention, response, and management.</p> <p>d) Purchase a rescue vehicle for GBV</p> <p>a) Offer financial inclusion and affordable credit to vulnerable populations</p> <p>b) Provide financial literacy and business development skills for sustainable development</p> <p>a) Establish safe spaces for vulnerable children, including orphans and street children</p> <p>b) Provide legal representation of child abuse cases</p> <p>c) Operationalise children sector working groups, document children success stories for replication establish and strengthen partnerships to support children initiatives</p> <p>d) Conduct campaigns to educate communities on child rights and protection against abuse.</p> <p>e) Operationalize Makueni County Child Protection and Development Centre (MCCPDC).</p> <p>f) Expand menstrual hygiene programs</p>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
	Social Services & Community Support	<ul style="list-style-type: none"> <li>a) Hold elderly Persons Social Protection forums in each ward.</li> <li>b) Establish a safe centre for the elderly</li> <li>c) Support the elderly with food and non-food items.</li> <li>d) Support teenage boys and girls with dignity pack</li> <li>e) Facilitate access for assistive devices targeting 160 PLWD per ward.</li> <li>f) Offer counselling and social reintegration programs for individuals recovering from addiction, violence or trauma.</li> <li>g) Empower vulnerable populations through Income Generating Activities (IGAs)</li> <li>h) Capacity build PWD stakeholders, strengthen and establish partnerships to support PWDs initiatives and document best practice</li> </ul>
Youth Services	Youth Empowerment and Employment	<ul style="list-style-type: none"> <li>a) Provide funding and mentorship for youth-led businesses and start-ups.</li> <li>b) Enrol youths in the Makueni Youth Apprenticeship Programmes</li> <li>c) Partner with businesses and education department to offer on-the-job training for young people.</li> <li>d) Support youths through ujuzi teketeke</li> <li>e) Skill development through setting up training centres for entrepreneurship to enhance employability</li> <li>f) Promote digital economy and remote work opportunities</li> <li>g) Bodaboda empowerment through registration, training and licensing</li> <li>h) Construction of bodaboda sheds</li> </ul>
Sport and Talent Development	Grassroots Sports Development	Organize local leagues Ligi Mashinani, Supa Cup and KYISA competitions to nurture young talent.
	Sports Tourism & Economic Development	Hosting sports events to boost the local economy
	Partnerships & Private Sector Involvement	PPPs in facility development, management and sponsorships
	Infrastructure Development	<ul style="list-style-type: none"> <li>a) Upgrade sports facilities, playing fields, and community centres</li> <li>b) Establish multi-disciplinary talent centre for kids</li> </ul>
	Elite Athlete Development	Support outstanding athletes
	Inclusion in Sports	Promote participation of PWDs in Special Olympics & Paralympics.

#### 4.4.6 General Economic and Commercial Affairs

The sector will focus on the following in FY 2026/27 and the MTEF:

- a) Enhance farm and non-farm trade activities across the county.
- b) Promote the revitalization and development of cottage industries within the county.
- c) Strengthen and diversify tourism products and activities.
- d) Increase earnings from the arts, cultural, and creative industries in the county.

During the FY 2026/27, the government will implement the following programme priorities and strategic interventions:

**Table 27: General Economic and Commercial Affairs Sector priorities**

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Trade development and promotion	Business Re-engineering	<ul style="list-style-type: none"> <li>a) Support entrepreneurship and fair trade practices</li> <li>b) Provide decent trade infrastructure</li> <li>c) Promote sustainable market governance in county public markets.</li> <li>d) Ensure a clean trade environment through solid waste management.</li> <li>e) Create a conducive and attractive environment for investment towards an industrialized</li> <li>f) Promote digital marketing</li> </ul>
Industrial Development and Promotion	Cottage industry development	<ul style="list-style-type: none"> <li>a) Value add 10 products</li> <li>b) Establish SEZ infrastructure</li> </ul>
Tourism Development and Promotion	Revitalize tourism in the county	<ul style="list-style-type: none"> <li>a) Developing and diversifying its tourism products and activities</li> <li>b) Leveraging on destination marketing platforms, including participation in the Magical Kenya Travel Expo, the Destination Makueni online platform, promotion booklets and World Tourism Day events</li> <li>c) Development of tourism infrastructure</li> </ul>
Arts and Creative Industries and Culture Development and Promotion	To preserve culture and heritage	<ul style="list-style-type: none"> <li>a) Design of a County Public Museum in collaboration with the National Museums of Kenya (NMK).</li> <li>b) Akamba Indigenous Food Festival.</li> <li>c) Mapping and Registration of Traditional Medicine Practitioners.</li> <li>d) Training of cultural and creative industries practitioners in the protection of their intellectual property right and monetizing of their artistic works.</li> <li>e) Makueni County Music and Cultural Festival.</li> <li>f) Presentation of teams to the Kenya Music and Cultural Festival (KMCF).</li> <li>g) Operationalization of the Akamba Cultural and Heritage Centre, Kibwezi.</li> </ul>

#### 4.4.7 Lands and Urban Development

##### Sector Priorities in the Medium Term

The sector's core objective is to promote the security of land tenure, urban planning, and development. It encompasses land surveying and titling, urban planning, and the municipalities of Wote, Emali-Sultan Hamud, and Mbooni-Kee. The County Government will continue to strengthen land tenure security and urban planning and development.

The medium-term priorities will be aimed at the following objectives;

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

**Table 28: Lands and Urban Development Strategic Interventions**

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2026/27
Land Survey, Mapping and Titling	<ul style="list-style-type: none"><li>a) Enhance security of land tenure</li><li>b) Acquisition of land for strategic investments</li></ul>	<ul style="list-style-type: none"><li>a) Issuance of 9000 title deeds</li><li>b) Resolving land disputes across the county</li><li>c) Facilitate verification of allotment letters</li><li>d) Facilitating purchase of land for strategic investment opportunities</li></ul>
Land Digitization and Management	Strengthen land administration and management	<ul style="list-style-type: none"><li>a) Establish perimeter boundaries for markets</li><li>b) Prepare market survey files</li></ul>
Physical Planning and Development	Support urban planning and infrastructure development	<ul style="list-style-type: none"><li>a) Prepare market urban land plans for approval</li><li>b) Enhance development control and compliance in urban areas with approved Physical and Land Use Development Plans</li><li>c) Verify and validate plots in Makueni Ardhi</li><li>d) Establish municipality and confer Township status to markets which meet the criteria</li><li>e) Prepare Municipal Spatial Plan and Municipal Integrated Plan for Mbooni-Kee Municipality.</li><li>f) Establish and operationalize Makindu-Kibwezi Municipality.</li><li>g) Fast tracking of Ngai Ndethya settlement scheme.</li></ul>

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2026/27
Urban Development	Improve urban areas' liveability	<ul style="list-style-type: none"> <li>a) Tarmac 4.5 KMs of urban roads in Emali and Wote Municipalities</li> <li>b) Cabro pave 3KMs of roads in Emali and Wote municipalities</li> <li>c) Grading and gravelling 4KMs of roads in the two municipalities</li> <li>d) Develop 3KMs of non-Motorable road network in urban areas</li> <li>e) Install 12 high mast floodlights within the municipalities</li> <li>f) Purchase garbage compactor truck for Wote municipality</li> <li>g) Carry out storm water management within the municipalities</li> <li>h) Construct a modern bus park in Wote Town</li> </ul>

#### 4.4.8 Devolution Sector

The sector aims at achieving the following objectives:

- i. Promote transparent and accountable management of public resources,
- ii. Improve human resource management systems and structures,
- iii. Improve service delivery performance,
- iv. Empower citizens to participate in meaningful development activities actively
- v. Increase county government effectiveness, retain knowledge and continuous improvement
- vi. Strengthen data utilization for planning, monitoring, and implementation of development policies, strategies, programs, and projects
- vii. Ensure efficient and effective disaster preparedness, mitigation, response, management and mainstreaming.
- viii. Research, knowledge management and capacity building
- ix. Enhance Policy, Legal, and Regulatory Framework.
- x. Enhance legislation, legal representation, and safeguard the rule of law and public interest

**Table 29: Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2026/27**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
<b>Public Service Management Reforms</b>		
Public Service Management Reforms /Human Resource Productivity	Human Resource Productivity	<ul style="list-style-type: none"> <li>a. Review of staff establishment</li> <li>b. Develop/Review of Career Progression guidelines</li> <li>c. Train staff on productivity improvement and measurement</li> <li>d. Development of HR Plans</li> <li>e. Structured capacity development, and enhanced psychosocial support</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<p>f. Timely confirmation, promotions, regular staff engagement</p> <p>g. Decentralization of Human resource functions to sub-county</p> <p>h. Development of Five policies;</p> <ul style="list-style-type: none"> <li>i. Succession management Policy</li> <li>ii. Induction policy</li> <li>iii. Grievance and redress mechanism policy</li> <li>iv. Mental health policy</li> <li>v. Green HR</li> <li>vi. Exit policy</li> </ul>
	Automation of HR Functions and payroll Management	<p>a. Mapping out HR functions and development of attendant modules</p> <p>b. Integrating HRIS-ke with IFMIS</p> <p>c. Automation of pension module</p>
	Performance Management	<p>a. Automation of performance Management</p> <p>b. Performance evaluation</p> <p>c. Rewards for exemplary performance</p>
	Human Resource Reforms	<p>a. Automation of Human Resource functions - CPSB Dashboard</p> <p>b. Stakeholder engagement on HR matters</p> <p>c. HR Clinics on Public Service</p> <p>d. Rewards and Sanctions on performance management</p> <p>e. Construction of Public service board offices</p> <p>f. Development of Policies and Strategic Plan for the Public Service Board</p>
<b>County Leadership, Governance and Coordination</b>		
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	<p>a. Construction of Kibwezi West Sub County office</p> <p>b. Construction of six Ward offices</p>
	Improve public communication	<p>a. Develop and implement a County branding manual</p> <p>b. Enhance visibility on county projects and programmes</p> <p>c. Collaboration with media houses for improved coverage</p>
Strategic Partnerships developed	Strong donor and Investor Relations	<p>a. Development Partners Caucus forums</p> <p>b. Development Partners Mapping and digitization</p> <p>c. Establishment of an online County Partnership Resource Centre (PrC) with partner information</p> <p>d. Operationalization of the Makueni County Partnerships Policy, 2025</p>
Intergovernmental Relations	Improved efficacy of intergovernmental relations structures	<p>a. Engaging regularly with National Government MDAs and other intergovernmental relations structures (IBEC, IGRTC, CoG etc)</p>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>b. Participate in Intergovernmental Sector Forums and advocate for county priorities</li> <li>c. Coordination of intergovernmental relations at the county and decentralized Level</li> </ul>
<b>Legislation and Litigation</b>		
Legislation and Litigation	Strengthen county legal processes	<ul style="list-style-type: none"> <li>a. Arbitration/opinion drafting and attestation of legal instruments</li> <li>b. Case Management</li> <li>c. Legal Clinics and Legal Aids for Land Ownership, Succession Support, and Land Survey</li> <li>d. Conveyancing</li> <li>e. Monitor implementation of the National and County legislations</li> <li>f. Management of legal instruments executed by the County to ensure compliance</li> <li>g. Conduct Legal audit</li> </ul>
<b>Participatory Development, Civic Education, Research, documentation and knowledge management</b>		
Participatory Development Enhancement	Public Participation Coordination	<ul style="list-style-type: none"> <li>a. Strengthening the county participatory development committee</li> <li>b. Public participation tools development</li> <li>c. Capacity building, management and documentation of public participation initiatives across departments</li> <li>d. Finalization of public participation dashboard, public participation data analytics</li> <li>e. Capacity building of Ward HODs</li> <li>f. Strengthening Ward reporting under one government approach</li> </ul>
Knowledge Management	Operationalization of the School for Devolution & Community Led Development	<ul style="list-style-type: none"> <li>a. Facilitate New School Board Members, curriculum development and roll out</li> <li>b. Bill on establishment of the school</li> <li>c. Operationalization of the Departmental committees for Research &amp; KM ( Knowledge Elicitation, documentation, and publications) Enhancing Umanyi Centre)</li> </ul>
Strengthening Civic Education and access to information	Increasing access to information	<ul style="list-style-type: none"> <li>a. Undertake harmonized civic education across the wards</li> <li>b. Undertake 60 Community Feedback forums across the sub wards</li> <li>c. Re-establishment of GRM Committee</li> <li>d. Establishment of OGP Committee</li> <li>e. Develop and Implement OGP Plan</li> </ul>
Disaster Management and Coordination	Enhance coordination of special programs and emergency relief efforts.	<ul style="list-style-type: none"> <li>a. Sensitize the citizens on various disasters and their implications with the aim of pursuing them to appreciate preparedness to disasters</li> <li>b. Purchase of food and non- food items for stockpiling in readiness of disaster</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>c. Coordination of disaster response, relief, rehabilitation and reconstruction exercises</li> </ul>
	Strengthen fire response capacity across the county	<ul style="list-style-type: none"> <li>a. Response to fire outbreaks and other related emergencies</li> <li>b. Maintenance of the established fire stations</li> <li>c. Fire safety inspection and mapping of businesses dealing with flammable goods</li> <li>d. Purchase of two fire engine (prototype) for Makindu and Konza Technopolis fire stations</li> </ul>
Alcoholic Drinks Control, Licensing & Coordination	Coordination of alcoholic drinks control.	<ul style="list-style-type: none"> <li>a. Inspection of Alcoholic drinks premises</li> <li>b. Enforcement and compliance of alcoholic drinks and general control</li> <li>c. Community Rehabilitation, treatment and Psycho-social Support</li> </ul>
Public Finance Management	Enhance fiscal discipline	<ul style="list-style-type: none"> <li>a. Implementing programme based planning and Budgeting &amp; zero based budgeting</li> <li>b. Enhancing documentation, management and reporting of the County Assets,</li> <li>c. Undertaking annual expenditure review,</li> <li>d. Preparation of CSA 2026 and ward development profiles</li> </ul>
Resource Mobilization	Increased proportion of funding from own source revenue	<ul style="list-style-type: none"> <li>a. Undertake a comprehensive revenue mapping</li> <li>b. Enhance voluntary compliance</li> <li>c. Operationalize Self-service portals</li> <li>d. Enhance interdepartmental linkages</li> <li>e. Enhance customer feedback mechanism</li> <li>f. Procure a new revenue system</li> </ul>

## 5.0 RESOURCE ENVELOPE FOR THE FY 2024/25 – 2028/29 MEDIUM TERM EXPENDITURE FRAMEWORK

### 5.1 County Fiscal Outlook

The County Government is committed to strengthening resource mobilization as a key policy priority for achieving sustainable socio-economic transformation. In pursuit of fiscal sustainability, the County seeks to progressively reduce its reliance on equitable transfers from the National Government, which have continued to increase at a declining rate. Accordingly, the County will implement targeted policy interventions aimed at stimulating local economic growth, promoting shared prosperity, expanding employment opportunities, and reducing poverty levels, thereby enhancing household incomes. These measures are expected to strengthen own-source revenue performance and improve the County's capacity to finance its development priorities. In addition, the County will enhance strategic partnerships with development partners, donors, and private sector investors to mobilize additional resources in support of the County's development agenda.

### 5.2 Revenue Allocation to County Governments

According to 2025/26 Budget Policy Statement (BPS), counties are expected to be allocated an equitable revenue share of KShs 405.069 Billion which is an increase of KShs 14 billion from KShs 391.1 billion allocated in FY 2024/25. The proposed equitable share for FY 2025/26 of Ksh 405.69 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of KShs 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.

**Table 30: Revenue Allocation to County Governments in Millions**

Budget Item	2022/23	2023/24	2024/25	2025/26
<b>1. Baseline (i.e. Allocation in the Previous FY)</b>	<b>370,000</b>	<b>370,000</b>	<b>385,425</b>	<b>387,425</b>
Adjustment for RMLF	-	-	10,933	
<b>2. Adjusted equitable share base</b>	<b>370,000</b>	<b>370,000</b>	<b>374,492</b>	
Adjustment for Revenue Growth	-	15,000	16,625	17,644
Conversion for Conditional Allocation Grants for Equitable Share (RMLF, Level 5 Hospitals, Compensation for User Fees Foregone and Rehabilitation of Youth Polytechnics)	-	-	-	
Equalization Fund	-	-	-	
Transfer of Library Services	-	425	-	
<b>Computed Equitable Revenue Allocation</b>	<b>370,000</b>	<b>385,425</b>	<b>391,1</b>	<b>405,069</b>

Source; National BPS, 2026.

**Table 31:Revenue Allocation to County Governments by Category in Millions**

Type/Level of Allocation		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
A	County Equitable Share	316,500	370,000	370,000	385,425	387,425	405,069
B	Additional Conditional Allocations, of which:	30,204	39,880	22,359	46,362	42,002	69,802
	a) GoK Funded	-	7,537	5,200	13,161	4,584	12,894
	b) Allocations from proceeds of loans and grants	30,204	32,334	17,159	33,202	35,659	56,908

Type/Level of Allocation		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
C	<b>Total County Allocations (A+B)</b>	<b>346,704</b>	<b>409,880</b>	<b>392,359</b>	<b>431,787</b>	<b>429,427</b>	<b>474,871</b>

Source: National BPS, 2026

### 5.3 FY 2025/26 County Government Resource Envelope

The FY 2026/27 revenues are projected to increase by three percent, rising from KShs 11,542,107,627 in the FY 2025/26 printed budget estimates to KShs 11,865,050,029. This growth is primarily attributable to an increase in the equitable share as well as conditional loans and grants, as detailed in Table 32. The budget will be financed from three principal sources: equitable share, accounting for 77 percent; conditional allocations, comprising 11 percent; and own source revenue, contributing 13 percent.

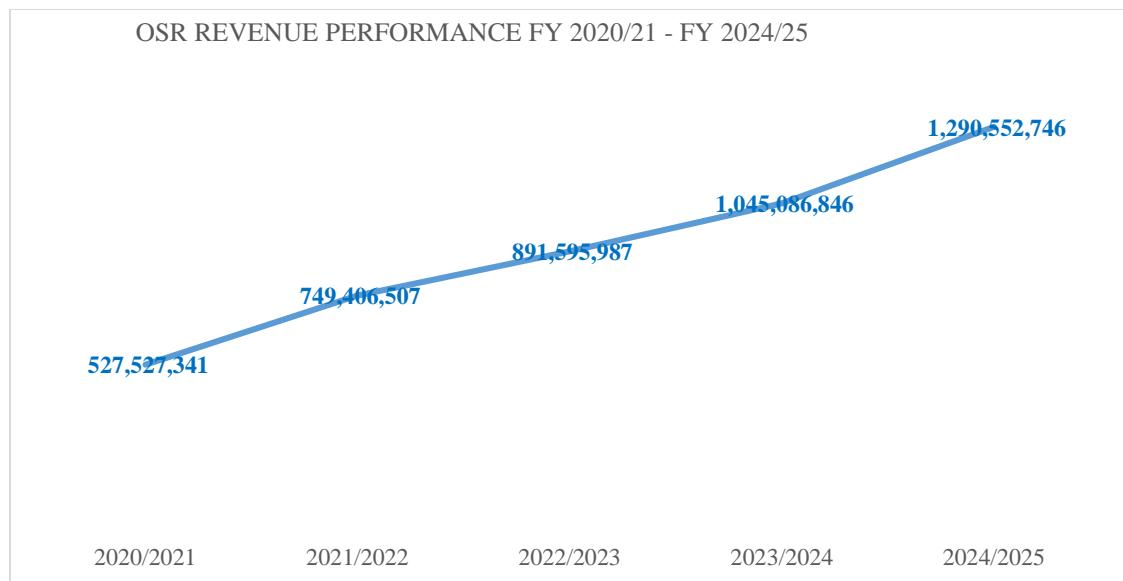
**Table 32: Fiscal Revenues for FY 2025/26-2027/28 MTEF Period in KShs**

No	Revenues Source	FY 2024/25 Actuals Receipts	FY 2025/26 Printed Estimates	FY 2026/27 Projection	Ratio	Absolute change(FY 2025/26 to FY 2026/27)	% Change in revenue(FY 2025/26 to FY 2026/27)	JUSTIFICATION
1	Equitable Share from National Government	8,497,308,448	8,866,423,364	9,079,953,950	77%	213,530,586.00	2%	Based on the 2026 budget policy statement
2	Conditional Allocations Loans and Grants -	321,729,343	1,175,684,263	1,285,096,079	11%	109,411,816.00	9%	Based on the 2026 budget policy statement and current conditional allocation/grants/donor funds in the FY 2025/26 Budget Estimates
3	County Own Generated Revenue	1,290,552,746	1,500,000,000	1,500,000,000	13%	0.00	0%	Based on the 2026 County Treasury Revenue projections
	<b>Total</b>	<b>10,109,590,537</b>	<b>11,542,107,627</b>	<b>11,865,050,029</b>	<b>100%</b>	<b>322,942,402</b>	<b>3%</b>	

Source: Makueni County Treasury Projections, 2026

### 5.4 Own Source Revenue Mobilization

The County recorded improved own source revenue performance in FY 2024/25, registering a 23 percent increase. OSR collections is estimated at KSh 1,500,000,000 and is expected to register improvement over the medium term.



**Figure 23: County Own Source Revenue for FY 2019/20 -2026/27**

Source: County Treasury, 2026.

Own source revenue performance has shown a sustained upward trend, increasing from KShs 527,527,341 in FY 2020/21 to KShs 1,290,552,746 in FY 2024/25. This growth underscores improved revenue administration and compliance over the period, as illustrated in Figure 23. Consequently, the share of OSR in financing the County budget has improved, reaching 12 percent in FY 2023/24 from below 10 percent in earlier years. The County targets to increase this contribution to 20 percent by 2027.

To attain the set targets, the county has an Own Source Revenue mobilization strategy in place with three specific objectives;

- a. Increase the proportion of funding from own source revenue from 12% to 20% by 2028
- b. Improve customer satisfaction from 70% to 90% by 2028
- c. Improve staff productivity by 2028.

Key measures which seek to enhance compliance, deepen automation, and enhance ease of doing business are being implemented as follows-

- a) **Undertake comprehensive mapping of all revenue sources**
  - i. Identification & categorization of all revenue sources
  - ii. Data collection, picking of revenue source's GIS coordinates
  - iii. Data analysis & reporting
  - iv. Integrate all revenue sources and geo points into the revenue system
  - v. Profiling emerging revenue streams
- b) **Improve revenue forecasting**

- i. Develop and visualize forecasting models in setting revenue targets for departments, Agencies and officers
- ii. Conduct periodic reviews and adjustments of targets
- iii. Capacity building of staff on revenue forecasting models
- iv. Structuring & formalizing unstructured streams

**c) Leverage on technology and innovation**

- i. Integrate revenue system with other county systems
- ii. Continuous system configuration
- iii. Unified billing of various fees & charges
- iv. Dashboard for real time revenue updating, monitoring & reporting
- v. Adoption of technological innovations

**d) Streamline third party data sharing**

- i. Development of third party data sharing framework
- ii. Stakeholder engagement for sharing information
- iii. Implement a structured plan for continuous detection of unregistered tax payers
- iv. Development of Build Operate and Transfer(BOT) policy for County stalls

**e) Establishment of a data management unit**

- i. Recruitment/ deployment of data analyst
- ii. Routine update of tax payers' register
- iii. Keeping and updating stock of arrears
- iv. Conduct sensitivity analysis on revenue raising measures
- v. Undertake periodic surveys
- vi. Dissemination of survey reports
- vii. Adoption of innovations in data analytics

**f) Performance monitoring and accountability**

- i. Timely revenue reporting and performance review
- ii. Increase number of cess points
- iii. Tracking individual performance per market, per stream
- iv. Implementation of audit recommendations on revenue
- v. Develop mechanism for advance payments
- vi. Develop a revenue debt management policy

**g) Strengthen legal and policy framework**

- i. Development of Tariffs & pricing policy
- ii. Development of revenue and tariff administration bill
- iii. Development of Enforcement and compliance policy
- iv. Strengthen intergovernmental collaboration in development of tax policies

**h) Enhance voluntary compliance**

- i. Offer discounted fees for timely compliance
- ii. Provide for installment payments
- iii. Structured sensitization forums for tax payers
- iv. Recognition and awards for taxpayers

- i) **Establishment of an alternative dispute resolution mechanism**
  - i. Establish a county revenue tribunal
  - ii. Development of framework for monitoring and documenting disputes
  - iii. Public and staff awareness on dispute resolution processes
  - iv. Operationalize the office of the county ombudsman
  - v. Implement dispute resolution outcomes
- j) **Establishment of county courts**
  - i. Training of county prosecutors
  - ii. Develop a framework of operation between County and judiciary
  - iii. Capacity building of staff on court procedures and processes
  - iv. Conduct stakeholder engagements
- k) **Enhance stakeholder engagement**
  - i. Conduct market outreach
  - ii. Conduct joint stream specific revenue clinics with relevant departments and agencies
  - iii. Regular stakeholder consultative forums
  - iv. Identify revenue champions in markets
  - v. Organize quarterly topical radio shows on OSR
- l) **Tax payers self - service portals**
  - i. Operationalization of client's self -service portal
  - ii. Integration with mobile apps
  - iii. Training citizens on portal usage
- m) **Enhance customer feedback mechanism**
  - i. Facilitate a 24-hour automated customer service Center
  - ii. Revamped use of revenue customer service line
  - iii. Activate social media channels for feedback
  - iv. Conduct periodic customer satisfaction surveys
  - v. Document FAQs on revenue
- n) **Improve infrastructural facilities**
  - i. Expansion, Modernization and Maintenance of infrastructural facilities
  - ii. Enhance collaboration with agencies in infrastructural developments
- o) **Improve staff welfare**
  - i. Adopt staff reward mechanisms
  - ii. Training and capacity building of staff
  - iii. Acquisition of adequate working tools and facilitation
  - iv. Recruitment of optimal staff numbers
  - v. Conversion of staff on contract to permanent and pensionable terms
  - vi. Establish staff wellness and counselling programmes
  - vii. Establishment of grievances handling mechanism
  - viii. Implement recommendations from staff satisfaction surveys
- p) **Enhance interdepartmental linkages**
  - i. Undertake joint departmental and decentralized OSR meetings
  - ii. Establish interdepartmental communication platform
  - iii. Develop a framework for resource allocation aligned with revenue targets
- q) **Improve work environment**
  - i. Construction, Renovation and equipping of ward offices.
  - ii. Promote a safe, healthy and inclusive workplace

## **5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations**

Makueni County's resource basket has been steadily declining in relation to increasing development needs. To bridge this fiscal gap, the County Government is dedicated to diversifying its funding sources beyond the exchequer allocations and conditional allocations, grants and loans. The county has a dedicated strategic partnerships directorate and will implement the following strategic interventions in the FY 2026/27 MTEF period:

- a. Operationalize the Strategic Partnerships Policy, 2025
- b. Formulate a County Public Investments Management (PIM) Framework, County Public-Private Partnerships (PPP) Framework and an External Resource Mobilization Strategy
- c. Establish a Multi-Sectoral Grants Management Unit comprising of representatives from various Sector Working Groups (SWGs) to oversee grant applications and compliance.
- d. Empower the Strategic Partnerships Directorate by enhancing the External Resource Mobilization Unit to improve donor intelligence and increase success rates in competitive Requests for Proposals (RFPs).
- e. Build Technical Coordination Capacity by Strengthen the internal capabilities of government departments to manage and coordinate multi-partner projects effectively.
- f. Standardize Partnership Procedures by Develop and disseminate standardized operating procedures (SOPs) for government staff and development partners.
- g. Operationalize a Robust Communication Strategy to ensure effective information flow between the county, the public, and investors to foster trust and transparency.
- h. Institutionalize Partner Engagement Forums by conducting regular discussions with development partners to align priorities and assess progress.
- i. Collaborate with local stakeholders to create coordination mechanisms that ensure external projects align with the county's core development agenda.
- j. Foster an Enabling Environment for Private Investment: Streamline processes to promote innovation and encourage private sector-led job creation for the local population.
- k. Leverage Regional Blocs: Utilize the South Eastern Kenya Economic Bloc (SEKEB) to attract large-scale investments and capitalize on economies of scale.

## **5.6 Conditional Allocations, Loans and Grants**

Over the years, the county government has experienced a steady decline in the actual amounts received from Conditional Allocations, Loans, and Grants. In FY 2024/25, actual grant receipts declined by 25 percent, falling from KShs 424.51 million in FY 2023/24 to KShs 319.99 million. In response to this trend, the county government intends to enhance collaboration with development partners and the national government to mobilize additional resources and secure financing for priority county development initiatives through conditional allocations, loans, and grants.

In FY 2026/27, projected funding from these sources is expected to increase substantially, rising from KShs 958.037 million to KShs 1,285.1 million over the medium term. In addition, matching funds amounting to KShs 172.64 million have been allocated. This financing is intended to support

the implementation of a wide range of development programmes and projects across key sectors, including agriculture, devolution, health, infrastructure, climate change, and urban development.

**Table 33:Conditional allocation, loans and grants and matching funds per department**

No	Department	Project Name/Expenditure Item	FY 2025/26 Funding	Matching Grant	Matching Fund	Total Grants And Matching Funds
1	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	Matching Grant- IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	236,250,000
	<b>Agriculture,Livestock,Fisheries and Co-operatives Development Total</b>		<b>231,250,000</b>		<b>5,000,000</b>	<b>236,250,000</b>
2	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP))	36,454,750			36,454,750
3	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP))	352,500,000	KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	12,000,000	364,500,000
	<b>Devolution Total</b>		<b>388,954,750</b>		<b>12,000,000</b>	<b>400,954,750</b>
4	Health Services	Community Health Promoters (CHPs) Project	113,700,000			113,700,000
5	Health Services	Basic Salary Arrears for County Government Health Workers.	30,568,273	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	5,000,000	35,568,273
6	Health Services	Nutrition International Donor funding		Nutrition Programme - matching grant	2,000,000	2,000,000
7	Health Services	DANIDA- Primary healthcare in devolved context	11,934,000	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	24,570,000
	<b>Health Services Total</b>		<b>156,202,273</b>		<b>19,636,000</b>	<b>175,838,273</b>
8	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	11,000,000	22,000,000
9	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	90,000,000	232,746,435
10	Lands Urban Planning & Development, Environment & Climate Change	Urban Institutional Grant (UIG) - World Bank	35,000,000			35,000,000

11	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	40,167,542			40,167,542
12	Lands	Allocation for 20% Share of Mineral Royalties	99,857			99,857
	<b>Lands Urban Planning &amp; Development, Environment &amp; Climate Change Total</b>		<b>229,013,834</b>		<b>101,000,000</b>	<b>330,013,834</b>
13	Infrastructure	Roads Maintenance Levy Fund (RMLF)	146,891,738	Rural Electrification Programme - REREC Matching grant	30,000,000	176,891,738
14	Infrastructure	0.5% Housing Levy to CRUAHCs conditional additional allocations financed from National Government's share of revenue	1,987,622	Matching fund for dissemination of CEP		1,987,622
	<b>Infrastructure Total</b>		<b>148,879,360</b>		<b>30,000,000</b>	<b>178,879,360</b>
15	Water, Sanitation and Irrigation	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	130,795,862	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	5,000,000	135,795,862
	<b>Water, Sanitation and Irrigation Total</b>		<b>130,795,862</b>		<b>5,000,000</b>	<b>135,795,862</b>
	<b>Grand Total</b>		<b>1,285,096,079</b>		<b>172,636,000</b>	<b>1,457,732,079</b>

## 5.7 Expenditure Projections by Main Economic Classification

The recurrent expenditure for FY 2026/27 is projected to be KShs 8,305,535,020 an increase of four percent from KShs 7,609,949,219 in the FY 2025/26 printed estimates. The development expenditure is estimated to be KShs 3,559,515,009 representing 30 percent of the total county budget. The expenditure projections in the MTEF are as provided in the table 34 below;

**Table 34:Expenditure Projections**

Expenditure Economic Classification	FY 2024/25 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2025	FY 2025/26 Budget Estimates	Ration	FY 2025/26 Supplementary Budget 1	FY 2026/27 Expenditure Ceilings	Ration	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Operation and Maintenance	2,703,934,534	2,549,725,751	2,459,435,125	21%	2,713,201,074	2,352,363,774	20%	2,469,981,963	2,593,481,061
Personnel Emolument	5,197,972,381	4,916,538,610	5,150,514,094	45%	5,524,971,120	5,953,171,246	50%	6,250,829,808	6,563,371,299
<b>Recurrent Sub Total</b>	<b>7,901,906,915</b>	<b>7,466,264,361</b>	<b>7,609,949,219</b>	66%	<b>8,238,172,194</b>	<b>8,305,535,020</b>	70%	<b>8,720,811,771</b>	<b>9,156,852,360</b>
Capital Expenditure	3,678,305,464	2,615,405,348	3,932,158,408	34%	4,867,898,113	3,559,515,009	30%	3,737,490,759	3,924,365,297
<b>Total Budget</b>	<b>11,580,212,379</b>	<b>10,081,669,709</b>	<b>11,542,107,627</b>	100%	<b>13,106,070,306</b>	<b>11,865,050,029</b>	100%	<b>12,458,302,530</b>	<b>13,081,217,657</b>

Source: County Treasury,2026

## 5.8 Overall Deficit, Borrowing and Financing

The county government shall continue to adhere to prudent fiscal management and sustainable public finance principles by implementing a balanced budget for FY 2026/27 and Medium Term. The government anticipates nil fiscal deficit in FY 2026/27 and in medium term. The planned

expenditures will be fully financed by mobilizing resources through equitable share allocations, own-source revenue, conditional grants, and other allowable funding streams. The county remains committed to maintaining fiscal discipline by ensuring that expenditures align with realistic revenue projections, thereby avoiding fiscal deficits and ensuring long-term financial stability. The county will prioritize enhancing revenue collection efficiency, eliminating non-essential expenditures, and channeling resources toward high-impact development initiatives that maximize community empowerment as well as build county economic resilience.

Based on the audited revenue for FY 2024/25 of Ksh 11,057,792,021, Makueni County is eligible for borrowing up to Ksh 2,211,558,404. As part of its strategy to bridge infrastructure financing gaps, the county is actively exploring the issuance of an infrastructure bond of up to Ksh. 1.5 billion. This initiative aims to mobilize affordable, long-term financing to accelerate strategic development projects, particularly in roads, water, and urban infrastructure. The county will ensure that any borrowing is undertaken responsibly, adhering to legal borrowing thresholds and debt sustainability principles. Additionally, a robust debt management strategy will be in place to guarantee timely repayment and optimal utilization of borrowed funds, safeguarding the county's fiscal health while advancing economic growth and service delivery.

## **5.9 Management and Payment of Pending Bills**

The county is dedicated to effective financial management by reducing and managing pending bills to ensure fiscal sustainability and smooth service delivery. As of July 1, 2025, the County Government had outstanding pending bills totaling Ksh 821.14 million, which included Ksh 656.36 million for the County Executive and Ksh 164.78 million for the County Assembly. By December 31, 2025, the County Executive had settled Ksh 402.92 million, reducing its pending bills to Ksh 253.44 million, while the County Assembly settled Ksh 42.40 million, leaving a balance of Ksh 122.38 million.

The key pending bills budgeted for settlement in FY 2026/27 and the medium term include Ksh 39,417,551 for the Local Authorities Provident Fund (LAP FUND) and Ksh 90,337,063 in legal dues.

The county government will implement the following strategies for management and payment of pending bills: -

- a) Transition to Accrual Accounting:** The county government is moving from a cash basis of accounting to an accrual basis. Consequently, settling verified pending bills and payables will be given priority as a "First Charge" in the upcoming financial year's budget.
- b) Implementation of the Electronic Government Procurement (e-GP) System:** The county will fully implement the Electronic Government Procurement (e-GP) system to prevent the build-up of pending bills.
- c) Adoption of the Public Investment Management (PIM) Framework:** To ensure that projects are both viable and well-conceived, the county will fully adopt the Public Investment Management (PIM) Framework.

**d) Enhancements to County Own Source Revenue (OSR) Measures:** The accumulation of pending bills has partly resulted from the underperformance in own source revenue(OSR) by the county government targets. To address this issue, the county will invest in a new revenue automation system and implement measures to increase revenue. This strategy will enable the county to fulfil all its liabilities and eliminate the risk of accumulating pending bills.

## **5.10 Medium Term Debt Management Strategy**

Debt management focuses on maintaining fiscal discipline and sustainability by ensuring that borrowing is aligned with the county's development goals, as outlined in the planning documents. The 2026 Makueni County's Medium-Term Debt Management Strategy (MTDMS) outlines the county's approach to managing public debt and ensuring fiscal prudence and sustainability. The county prioritizes financing high-impact projects, such as infrastructure and social services, while managing risks through careful selection of borrowing instruments. By balancing internal revenue generation with prudent borrowing, the County aims to keep debt levels within manageable limits, ensuring that debt servicing does not undermine essential public services or future growth.

According to the 2020 credit rating conducted by Global Credit Rating (GCR) on behalf of the National Treasury, World Bank, and Commission on Revenue Allocation (CRA), Makueni County demonstrates a robust capacity to manage debts below KShs. 2 Billion.

In accordance with Section 179(1) of the Public Finance Management (PFM) Regulations, 2015, the county's total public debt must not exceed twenty percent (20 percent) of the most recent audited revenues approved by the county assembly. Based on the audited revenues for FY 2024/25 of KSh. 11,057,792,021 Makueni County is eligible to borrow up to KSh. 2,211,558,444. To accelerate development while maintaining fiscal discipline, Makueni County is strategically positioning itself to issue an Infrastructure Bond a structured, long-term financing solution designed to unlock capital for transformative projects in transport, water, and energy.

Beyond infrastructure bonds, the county is also exploring green bonds to expand its resource base for urban renewal and climate-resilient projects. These financing tools will attract private sector investment, enhance financial sustainability, and reduce reliance on traditional revenue sources. All borrowing will be undertaken prudently, with a robust debt management framework ensuring affordability, accountability, and alignment with national and county fiscal policies. Makueni County remains committed to sustainable financing strategies that balance development needs with long-term fiscal stability.

## **5.11 Fiscal Sensitivity Analysis**

The Government undertook a sensitivity analysis on resource mobilization to evaluate the impact of revenue performance on the County's FY 2026/27 resource envelope. The analysis examined the potential effects of variations in key revenue streams namely the equitable share, conditional grants, and own-source revenue based on performance trends observed over the last three financial

years. The results offer valuable insights into how changes in these revenue sources may affect overall budget performance and fiscal planning.

**Table 35:Revenue Sensitivity Analysis**

Scenarios	Worst					Best
Revenue Source	Equitable Share Transfers	Delay by 3 Months	Delay by 2 Months	Delay by 1 Months	No Delays in Transfers	No Delays in Transfers
	OSR Mobilized	82%	84%	86%	88%	100%
Equitable Share	9,079,953,950	6,809,965,463	7,566,628,292	8,323,291,121	9,079,953,950	9,079,953,950
Conditional Allocation	1,285,096,079	1,053,778,785	1,079,480,706	1,105,182,628	1,130,884,550	1,285,096,079
Own Source Revenue	1,500,000,000	1,230,000,000	1,260,000,000	1,290,000,000	1,320,000,000	1,500,000,000
<b>Budget Mobilized</b>	<b>11,865,050,029</b>	<b>9,093,744,247</b>	<b>9,906,108,998</b>	<b>10,718,473,749</b>	<b>11,530,838,500</b>	<b>11,865,050,029</b>
<b>Possible Budget Deficit</b>		(2,771,305,782)	(1,958,941,031)	(1,146,576,280)	(334,211,530)	<b>0</b>

*Source; County Treasury, 2025*

The analysis examines revenue performance over the past three years, outlining four worst-case scenarios and one best-case scenario. A "what-if" assessment indicates that if revenue performance falls to 82 percent and equitable share disbursement is delayed by three months, the county will face a budget deficit of KShs 2,771,305,782 exceeding its borrowing capacity. However, if revenue performance improves to 84 percent with a two-month delay in equitable share, the deficit would reduce to KShs 1,958,941,03. In the previous fiscal year, revenue performance stood at 86 percent, and if maintained, the county would experience a deficit of KShs 1,146,576,280 with a one-month delay in equitable share disbursement. The most likely worst-case scenario assumes equitable share is released on time and revenue collection improves to 88 percent, resulting in a deficit of KShs 334,211,530.

The fiscal deficit continues to widen as county own-source revenue (OSR) has not attained its full potential. Recent budgets have been based on macroeconomic assumptions that have largely fallen short, with only minor deviations in exchequer receipts and OSR performance. The government will strengthen resource mobilization and ensure timely requisition of equitable share from the National Government to mitigate the risk of a widening budget deficit.

Persistent shortfalls in OSR projections have contributed to revenue deficit in the budget. While recent Rapid Results Initiatives (RRIIs) have improved OSR collection to 88 percent this still falls short of the target. The sensitivity analysis assumes that Gross County Product (GCP), interest rates, and inflation will remain stable in the medium term.

## 5.12 Transfer to Entities

The County Government has established agencies and authorities that include; the Makueni Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, Emali-Sultan Hamud Municipality, Mbooni-Kee Municipality and water companies to enable the institutions to discharge their statutory mandates and support service delivery at the devolved levels.

The government has established boards and budgets which account for 2.5 percent of the county overall budget for the entities and shall continue to promote their independence through timely transfer of funds and enhancement of revenue mobilization strategies to reduce over-reliance on the county exchequer.

### **5.13 Fiscal Responsibility Principles**

In line with Article 201 of the Constitution of Kenya 2010, Section 107 of the Public Finance Management Act (PFMA) 2012, the County Government has adhered to the fiscal responsibilities as envisaged in the aforementioned statutes as follows:

- a. **The County Government's recurrent expenditure shall not exceed the county government's total revenue.** The County Government has ensured that allocation and expenditure on recurrent has not exceeded the County's total revenue. Actual recurrent expenditure in the FY 2024/25 stood at 74 percent. In the current FY 2025/2026, recurrent expenditure is projected at 66 percent while over the medium term 2026/2027-2027/2028 it is projected at 70 percent thus remaining within the limits of the PFM Act 2012.
- b. **Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure.** In the current FY 2025/2026, the allocation for development expenditure stands at 34 percent. The projected development expenditure for FY 2026/2027 will amount to Ksh. 3,559,515,009 which translates to 30 percent of the county budget.
- c. **The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.** Section 25(1) (b) of the PFM (County Governments) Regulations 2015 requires that County Governments' wage bill shall not exceed 35 percent of their total revenue. The wage bill for the current FY 2025/26 is 45 percent of the total revenue. FY 2026/2027 wage bill is projected at 50 percent of the County budget which is higher than the prescribed 35 percent. The high wage bill is as a result of the implementation of the salary review by SRC and increment to NSSF contribution and worker's collective bargaining agreements. To address this, the county government has frozen recruitment of employees to fill new positions except for recruitment of critical staff, replacement due to natural attritions, retirements and resignations which must be budget-neutral and approved by the County Executive. The government is also enhancing its resource mobilization strategies to increase the total revenue.
- d. **Over the medium term, the County Government's borrowing shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.** The County will ensure that any borrowing as stipulated in the debt management strategy 2026 will be for financing development expenditure.
- e. **Public debt and obligations shall be maintained shall be maintained at a sustainable level as approved by the County Government.** The county government will ensure prudent fiscal management to mitigate the accumulation of any pending bills.

## 5.14 Risk Mitigation Framework for FY 2026/27 – FY 2028/29 Medium Term

This section outlines the potential risks in the medium term and the mitigation measures the county will put in place to ensure the risks are mitigated.

**Table 36: Risks and mitigation measures**

<b>Fiscal Risk</b>	<b>Key areas of uncertainty</b>	<b>Mitigation measures</b>
Revenue risk	Underperformance of own source revenue (OSR) which results to unfunded budgets resulting to accumulation of pending bills.	<ul style="list-style-type: none"> <li>i. Strengthen revenue administration systems</li> <li>ii. Expand revenue base</li> <li>iii. Integrate climate-resilient revenue forecasting assumptions</li> </ul>
Intergovernmental Fiscal Transfer risks	Delays or reductions in disbursement of equitable share and conditional grants from the national government could disrupt implementation and service delivery	<ul style="list-style-type: none"> <li>i. Prioritize critical and ongoing programmes in cash flow planning</li> <li>ii. Strengthen reporting and compliance to avoid grant disbursement delays</li> </ul>
Expenditure and Budget Execution Risks	<ul style="list-style-type: none"> <li>a. Poor budget absorption, accumulation of pending bills and misalignment between plans and budgets which negatively affects service delivery.</li> <li>b. Project cost variation might undermine fiscal sustainability</li> </ul>	<ul style="list-style-type: none"> <li>i. Strengthen linkage between CIDP, ADP, CFSP and annual budgets</li> <li>ii. Enhance quarterly budget execution</li> <li>iii. Strengthen internal controls and IFMIS utilization</li> <li>iv. Preparation of project concept notes and appraisal of all projects</li> </ul>
Rising wage bill	Rising wage demands brought about by implementation of the SRC guidelines will lead to an increase in the wage bill, straining the county's budget hence limiting resources available for development projects.	Progressively implement the recommendations from Human Resource and the Wage bill conference.
Macroeconomic and economic risks	Inflation, exchange rate volatility and national macroeconomic instability	<ul style="list-style-type: none"> <li>i. Promote local economic development and diversification</li> <li>ii. Enhance support to climate-smart agriculture and MSMEs</li> </ul>

Fiscal Risk	Key areas of uncertainty	Mitigation measures
	increasing cost of service delivery	
Climate change and environmental risks	<p>a. Frequent and extreme weather events ranging from droughts, landslides, strong winds and other climate-related shocks affecting revenue, food security and expenditure pressures.</p> <p>b. Climate-induced disasters could increase emergency expenditures, diverting funds from planned programs.</p>	<p>i. Mainstream climate risk considerations into fiscal planning and budgeting</p> <p>ii. Allocate resources to disaster preparedness and emergency response</p> <p>iii. Strengthen climate-resilient investments</p>

## **1.0.COUNTY HORIZONTAL RESOURCE ALLOCATION**

The allocation of county resources will be driven by a strategic, results-oriented approach to ensure maximum impact and value for public funds. Priority will be given to programmes that align with the Bottom-Up Economic Transformation Agenda (BETA) value chains, ensuring that county investments directly contribute to economic growth, job creation, and improved livelihoods. Additionally, all funded programmes must be anchored in the 2023-2027 County Integrated Development Plan (CIDP) to maintain strategic alignment, policy coherence, and long-term sustainability.

Thus, to ensure efficient resource allocation and utilization, the government will link programmes and projects with the priorities of 2023-27 CIDP and 2026/27 ADP, programmes that support mitigation and adaptation of climate change; completion of ongoing projects and viable stalled projects, degree to which a programme addresses socio economic empowerment and poverty reduction; degree to which a programme addresses the core mandate of the department as well as cost effectiveness, efficiency and sustainability of the programme.

Recognizing the critical importance of climate resilience, the county will prioritize programmes that drive climate change mitigation and adaptation, safeguarding livelihoods and fostering sustainable development. Efficiency and accountability will be key considerations, with resources channelled toward completing ongoing projects and clearing verified pending bills to eliminate resource wastage and maximize public investment returns.

Further, the county will invest in programmes that stimulate local economic growth, create employment opportunities, and reduce poverty, ensuring that resource allocation translates into tangible socio-economic benefits. The strategic relevance of programmes to departmental mandates, their measurable outputs and outcomes, and their impact on service delivery will also be central in funding decisions.

### **1.1.FY 2026/27 Recurrent Ceilings**

#### **1.1.1. Personnel Emoluments**

The personnel ceilings have been arrived at by considering the current wage bill in line with SRC circular, payment of retiree's salary arrears, conversion of contracted staff and gaps on replacement of existing county staff in all departments in the current financial year and projected for FY 2026/27. This takes consideration of all mandatory annual wage bill, basic salary increment and SRC recommendations. In the medium term, the government will put in place strategies to ensure that all pending gratuities are paid and conversion of staff from contract to PnP. The will ensure that the wage bill does not increase beyond the limits provided for in the PFM Act,2012. Table 37 below provides personnel ceilings in the medium term period.

**Table 37: Personnel Emoluments Ceiling FY 2026/27 (in Millions)**

No	DEPARTMENT	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 2025	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	55.03	50.44	57.78	57.78	83.02	87.17	91.53
2	County Secretary	406.61	406.61	195.31	569.77	309.08	324.53	340.76
3	County Attorney	19.94	18.27	20.93	20.93	20.05	21.06	22.11
4	Devolution, Public Participation, County administration and Special Programs	216.10	198.77	226.91	226.91	246.54	258.87	271.81
5	Finance and Socio-Economic Planning	226.70	207.26	232.39	232.39	248.96	261.41	274.48
6	Agriculture, Livestock, Fisheries and Cooperative Development	224.51	206.23	235.74	235.74	265.68	278.97	292.92
7	Makueni Fruit Development and Marketing Authority	16.60	-	17.43	17.43	-	-	-
8	ICT, Education and Internship	714.76	685.11	721.71	721.71	889.47	933.94	980.64
9	Gender, Children, Youth, Sports and Social Services	51.97	47.64	54.56	54.56	54.71	57.44	60.31
10	Health Services	2,455.08	2,323.59	2,502.05	2,502.05	2,937.41	3,084.28	3,238.49
11	Trade, Marketing, Industry, Culture and Tourism	58.99	54.07	67.76	67.76	66.37	69.68	73.17
12	Infrastructure, Transport, Public Works, Housing and Energy	82.72	75.83	86.86	86.86	87.05	91.40	95.97
13	Lands, Urban Planning & Development, Environment and Climate change	56.90	52.16	60.86	60.86	73.67	77.35	81.22
14	Wote Municipality	2.95	-	3.79	3.79	-	-	-
15	Emali Municipality	8.83	2.94	12.61	12.61	-	-	-
16	Mbooni Kee Municipality					-	-	-
17	Water, Sanitation and Irrigation	82.01	75.17	86.11	86.11	100.70	105.74	111.02
18	Makueni County Sand Conservation and Utilization Authority	25.34	22.97	26.61	26.61	35.68	37.46	39.34
19	County Public Service Board	41.50	38.04	45.87	45.87	39.55	41.52	43.60
	<b>Sub Totals</b>	<b>4,746.55</b>	<b>4,465.12</b>	<b>4,655.29</b>	<b>5,029.75</b>	<b>5,457.95</b>	<b>5,730.84</b>	<b>6,017.39</b>
20	County Assembly	451.42	-	495.22	495.22	495.22	519.99	545.98
	<b>Sub Totals</b>	<b>5,197.97</b>	<b>4,465.12</b>	<b>5,150.51</b>	<b>5,524.97</b>	<b>5,953.17</b>	<b>6,250.83</b>	<b>6,563.37</b>

Source; County Treasury, 2026

### 1.1.2. Operation and Maintenance

The operations and maintenance ceilings represent predefined expenditure limits for departments and Semi-Autonomous Government Agencies (SAGAs), established based on consideration of the following factors:

- Sectoral non-discretionary and mandatory expenditure items.
- Departmental and SAGAs' devolved and transferred functions in line with the sector mandates.
- Other operating costs that support the implementation of departmental programmes and projects in line with government development priorities.
- Aligning departmental expenditures with available revenues and policy priorities

The tabulated operations and maintenance (O&M) budget ceilings for FY 2026/27 are as follows:

**Table 38: Operation and Maintenance Budget Ceilings in Millions**

No	Department	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 O&M CEILINGS - Ratio	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	55.03	50.44	458.32	436.68	430.12	451.62	474.21
2	County Secretary	406.61	406.61	71.33	61.94	67.72	71.11	74.66
3	County Attorney	19.94	18.27	36.92	60.99	35.05	36.81	38.65
4	Devolution, Public Participation, County administration and Special Programs	216.10	198.77	115.85	119.85	109.98	115.48	121.25
5	Finance and Socio-Economic Planning	226.70	207.26	245.25	216.65	232.83	244.47	256.70
6	Agriculture, Livestock, Fisheries and Cooperative Development	224.51	206.23	33.49	47.79	31.79	33.38	35.05
7	Makueni County Fruit Development and Marketing Authority	16.60	0.00	19.57	19.57	18.58	19.51	20.48
8	ICT, Education and Internship	714.76	685.11	84.45	87.96	80.17	84.18	88.39
9	Gender, Children, Youth, Sports and Social Services	51.97	47.64	25.70	178.17	24.39	25.61	26.89
10	Health Services	2455.08	2323.59	651.18	635.11	613.21	643.88	676.07
11	Trade, Marketing, Industry, Culture and Tourism	58.99	54.07	75.85	85.41	72.01	75.61	79.39
12	Infrastructure, Transport, Public Works, Housing and Energy	82.72	75.83	76.59	70.24	72.71	76.35	80.17
13	Lands, Urban Planning & Development, Environment and Climate change	56.90	52.16	27.51	26.21	26.12	27.43	28.80
14	Wote Municipality	2.95	0.00	63.00	62.80	59.81	62.80	65.94
15	Emali-Sultan Hamud Municipality	8.83	2.94	29.93	29.93	28.41	29.83	31.33
16	Mbooni-Kee Municipality	0.00	0.00	0.00	0.00	10.00	10.50	11.03
17	Water, Sanitation and Irrigation	82.01	75.17	29.77	31.17	28.26	29.68	31.16
18	Makueni Sand Conservation and Utilization Authority	25.34	22.97	42.44	45.94	40.29	42.31	44.42
19	County Public Service Board	41.50	38.04	27.89	27.39	26.47	27.80	29.19
	<b>Sub Totals</b>	<b>4746.55</b>	<b>4465.12</b>	<b>2115.03</b>	<b>2243.79</b>	<b>2007.96</b>	<b>2108.35</b>	<b>2213.77</b>
19	County Assembly	451.42	0.00	344.41	469.41	344.41	361.63	379.71
	<b>Sub Totals</b>	<b>5197.97</b>	<b>4465.12</b>	<b>2459.44</b>	<b>2713.20</b>	<b>2352.36</b>	<b>2469.98</b>	<b>2593.48</b>

Source; County Treasury, 2026

## 1.2.Development Ceilings

The development theme for FY 2026/27 is geared towards **“Empowering the community for a vibrant, inclusive, and resilient economy”**. The 2026/27 Budget priorities are guided by the County Annual Development Plan and CBROP. The allocation of development budget in 2026 CFSP is guided by;

- Increasing water production and access to safe water from 46 percent to 72 percent, decreasing the average distance to the nearest water sources from 3.5 Kms to 2Kms, and enhance liquid and solid waste management in urban areas.

- b) Provision of comprehensive extension services targeting 70 percent of registered farmers, zoning and strategic value chain development, expansion of access to affordable credit and inputs, promotion of climate-smart resilient agriculture, and enhancement of market access for agricultural produces and products.
- c) Enhancing road connectivity, modern and sustainable energy infrastructure and access to information and communication technology.
- d) Enhancing access to essential primary healthcare, curative & rehabilitative services and strengthening healthcare financing systems.
- e) Improving access to inclusive, quality education and training (ECDE and VTCs), youth upskilling, tooling and empowerment, socio-economic empowerment of vulnerable groups, and strengthening policy, legal, and research frameworks.
- f) Promotion of fair trade practices, development of tourism infrastructure and enhancement of cultural heritage, musical expression, and artistic endeavors
- g) Enhancing land digitization, urban planning and development, physical planning, survey and titling.
- h) Land succession support for vulnerable households through legal clinics and legal aids for land ownership and land survey
- i) Promoting accountable management of public resources, improving management systems and organizational structures, strengthening human resource management, enabling meaningful public engagement in development activities, and data utilization for effective governance
- j) Alignment of strategic projects to conditional allocations and grants of KShs 564,050,409 based on the actuals of FY 2023/24. The priority projects are for community health promoters, agriculture value chain programmes and projects, support nutrition, and building climate change initiatives.
- k) *Counterpart funds:* priority was given to adequate allocations for donor counterpart funds which is the portion that the Government must finance in support of the projects financed by development partners; and
- l) *Strategic policy interventions:* further priority was given to policy interventions covering the local economy, social equity and environmental conservation.

The government in the medium term will strengthen sector working groups to conceptualize projects and programmes towards stimulating the local economy for shared prosperity. The following table provides breakdown of development ceilings per department;

**Table 39:Development Ceilings for FY 2026/27-2028/29 (in Millions)**

NO	DEPARTMENT	FY 2025/26 Supplementary Budget (1) Estimates	Donor Funding	Matching Fund	Flagships Projects	Other HQ	Identified Ward Priorities	AIA Revenue	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	-	-	-	-	-	-	-	-	-	-
2	County Secretary	-	-	-	-	-	-	-	-	-	-
3	County Attorney	-	-	-	-	-	30.00	-	30.00	31.50	33.08
4	Devolution, Public Participation, County administration and Special Programs	444.70	388.95	12.00	-	-	18.70	-	419.65	440.63	462.66
5	Finance and Socio-Economic Planning	55.77	-	-	-	39.18	30.00	-	69.18	72.64	76.27

NO	DEPARTMENT	FY 2025/26 Supplementary Budget (1) Estimates	Donor Funding	Matching Fund	Flagships Projects	Other HQ	Identified Ward Priorities	AIA Revenue	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
6	Agriculture, Livestock, Fisheries and Cooperative Development	430.75	231.25	5.00	-	15.00	35.49	-	286.74	301.08	316.13
7	Makueni Fruit Development and Marketing Authority	50.05	-	-	-	35.60	-	-	35.60	37.38	39.25
8	ICT, Education and Internship	291.66	-	-	-	10.00	150.10	-	160.10	168.10	176.51
9	Gender, Children, Youth, Sports and Social Services	96.89	-	-	-	18.00	117.92	-	135.92	142.72	149.85
10	Health Services	1,160.82	156.20	19.64	-	57.00	120.90	787.50	1,141.23	1,198.30	1,258.21
11	Trade, Marketing, Industry, Culture and Tourism	109.21	-	-	-	7.50	35.10	-	42.60	44.73	46.97
12	Infrastructure, Transport, Public Works, Housing and Energy	808.35	148.88	30.00	-	7.50	222.42	-	408.80	429.24	450.70
13	Lands, Urban Planning & Development, Environment and Climate change	609.32	229.01	101.00	-	12.50	37.09	-	379.61	398.59	418.52
14	Wote Municipality	112.61	-	-	-	19.00	-	-	19.00	19.95	20.95
15	Emali-Sultan Hamud Municipality	71.99	-	-	-	19.00	-	-	19.00	19.95	20.95
16	Mbooni-Kee Municipality	-	-	-	-	7.50	-	-	7.50	7.88	8.27
17	Water, Sanitation and Irrigation	553.30	130.80	5.00	44.00	-	192.29	-	372.09	390.69	410.23
18	Makueni County Sand Conservation and Utilization Authority	12.00	-	-	-	17.50	-	-	17.50	18.38	19.29
19	County Public Service Board	-	-	-	-	-	-	-	-	-	-
	<b>Sub Totals</b>	<b>4,807.42</b>	<b>1,285.10</b>	<b>172.64</b>	<b>44.00</b>	<b>265.28</b>	<b>990.00</b>	<b>787.50</b>	<b>3,544.52</b>	<b>3,721.74</b>	<b>3,907.83</b>
20	County Assembly	60.48	-	-	-	15.00	-	-	15.00	15.75	16.54
	<b>Grand Total</b>	<b>4,867.90</b>	<b>1,285.10</b>	<b>172.64</b>	<b>44.00</b>	<b>280.28</b>	<b>990.00</b>	<b>787.50</b>	<b>3,559.52</b>	<b>3,737.49</b>	<b>3,924.37</b>

## ANNEXURES

### ANNEX I: DEPARTMENTAL CEILINGS

No	Department	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Salaries Ceilings	FY 2026/27 O&M Ceilings	FY 2026/27 Recurrent Ceilings	FY 2026/27 Development Ceilings	FY 2026/27 Projected Estimates	Ration	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	492,830,807	488,025,189	516,102,747	494,464,747	83,023,544	430,118,826	513,142,370	-	513,142,370	4%	538,799,488	565,739,463
2	County Secretary	464,745,270	463,321,019	266,644,377	631,707,545	309,080,911	67,720,814	376,801,725	-	376,801,725	3%	395,641,811	415,423,902
3	County Attorney	48,440,335	42,475,778	78,655,833	81,925,899	20,052,744	35,053,902	55,106,646	30,000,000	85,106,646	1%	89,361,978	93,830,077
4	Devolution, Public Participation, County administration and Special Programs	347,497,456	292,243,285	749,955,001	791,455,001	246,542,887	109,980,822	356,523,709	419,650,584	776,174,293	7%	814,983,008	855,732,158
5	Finance and Socio-Economic Planning	598,475,724	550,063,070	532,886,380	504,805,518	248,963,887	232,830,781	481,794,668	69,182,930	550,977,597	5%	578,526,477	607,452,801
6	Agriculture, Livestock, Fisheries and Cooperative Development	622,244,704	480,603,457	613,755,682	714,271,597	265,682,927	31,794,472	297,477,399	286,740,262	584,217,661	5%	613,428,544	644,099,971
7	Makueni County Fruit Development and Marketing Authority	83,656,423	67,053,760	89,063,609	87,050,657	-	18,577,604	18,577,604	35,600,000	54,177,604	0%	56,886,484	59,730,808
8	ICT, Education and Internship	1,188,923,63 6	1,096,804,959	1,068,339,937	1,101,332,886	889,469,892	80,170,773	969,640,665	160,095,425	1,129,736,090	10%	1,186,222,895	1,245,534,039
9	Gender, Children, Youth, Sports and Social Services	274,949,771	228,374,100	267,938,299	329,628,894	54,707,258	24,394,499	79,101,757	135,919,256	215,021,013	2%	225,772,064	237,060,667
10	Health Services	4,199,913,81 3	3,742,565,594	4,127,911,240	4,297,984,306	2,937,410,001	613,214,990	3,550,624,991	1,141,234,132	4,691,859,123	40%	4,926,452,079	5,172,774,683
11	Trade, Marketing, Industry, Culture and Tourism	176,206,485	150,200,124	226,113,693	262,379,637	66,365,765	72,010,003	138,375,768	42,601,013	180,976,782	2%	190,025,621	199,526,902

No	Department	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Salaries Ceilings	FY 2026/27 O&M Ceilings	FY 2026/27 Recurrent Ceilings	FY 2026/27 Development Ceilings	FY 2026/27 Projected Estimates	Ration	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
12	Infrastructure, Transport, Public Works, Housing and Energy	680,735,322	594,555,328	684,844,251	965,446,644	87,050,864	72,714,422	159,765,286	408,795,259	568,560,545	5%	596,988,572	626,838,001
13	Lands, Urban Planning & Development, Environment and Climate change	619,077,104	334,297,116	432,923,215	696,398,315	73,669,741	26,120,266	99,790,007	379,606,882	479,396,889	4%	503,366,733	528,535,070
14	Wote Municipality	120,245,616	83,300,449	156,627,548	179,199,124	-	59,813,743	59,813,743	19,000,000	78,813,743	1%	82,754,430	86,892,152
15	Emali-Sultan Hamud Municipality	69,590,011	48,901,235	101,072,731	114,532,398	-	28,413,834	28,413,834	19,000,000	47,413,834	0%	49,784,526	52,273,752
16	Mbooni-Kee Municipality					-	10,000,000	10,000,000	7,500,000	17,500,000	0%	18,375,000	19,293,750
17	Water, Sanitation and Irrigation	620,887,017	456,543,637	563,841,990	670,576,747	100,700,905	28,263,065	128,963,970	372,089,268	501,053,238	4%	526,105,900	552,411,195
18	Makueni Sand Conservation and Utilization Authority	63,553,699	61,164,414	94,048,596	84,548,596	35,679,678	40,290,565	75,970,243	17,500,000	93,470,243	1%	98,143,755	103,050,943
19	County Public Service Board	70,498,317	65,916,738	73,751,184	73,251,184	39,545,963	26,473,355	66,019,319	-	66,019,319	1%	69,320,284	72,786,299
	<b>Sub Totals</b>	<b>10,742,471,512</b>	<b>9,246,409,254</b>	<b>10,644,476,312</b>	<b>12,080,959,693</b>	<b>5,457,946,969</b>	<b>2,007,956,735</b>	<b>7,465,903,704</b>	<b>3,544,515,009</b>	<b>11,010,418,713</b>	<b>93%</b>	<b>11,560,939,649</b>	<b>12,138,986,631</b>
20	County Assembly	837,740,866	835,260,455	897,631,315	1,025,110,613	495,224,277	344,407,039	839,631,315	15,000,000	854,631,315	7%	897,362,881	942,231,025
	<b>Sub Totals</b>	<b>11,580,212,378</b>	<b>10,081,669,709</b>	<b>11,542,107,627</b>	<b>13,106,070,306</b>	<b>5,953,171,246</b>	<b>2,352,363,774</b>	<b>8,305,535,020</b>	<b>3,559,515,009</b>	<b>11,865,050,029</b>	<b>100%</b>	<b>12,458,302,530</b>	<b>13,081,217,656</b>

Source; County Treasury, 2026

## Annex II: FY 2025/26– FY 2028/29 MTEF Flagships

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
1	Agriculture		All	Livestock Disease Control		7,000,000	7,000,000
2	Agriculture		All	Agriculture Mechanization Services(AMS)	farm ponds rehabilitation - Provision of mechanization services	6,000,000	3,000,000
3	Agriculture		Makindu	Makueni Integrated Grain Value Addition Plant -	Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	5,000,000	5,000,000
4	Agriculture		All	Soil sampling and testing		6,000,000	-
5	CPSB		HQ	Construction of County Public Service Board Offices		70,000,000	
6	CPSB	HQs		Construction of County Public Service Board Offices		70,000,000	-
7	Devolution	Kibwezi West		Construction of Kibwezi West Sub County Offices		12,000,000	-
8	Education		HQ	School Feeding Programme(Breakfast and Lunch )	Breakfast and Lunch feeding programme across all ECDE Schools in the County	60,000,000	-
9	Education		HQ	Wote HQ Library	Construction of County HQ Library	20,000,000	
10	Education		HQ	CTTI Capitation	CTTI Capitation	10,000,000	10,000,000
11	Education		HQ	Government Automation	Government Automation		-
12	Emali-Sultan Hamud Municipality		Emali/Mulala	Roads improvement programme within Emali and Sultan Hamud towns	Opening, murraming and grading of roads within the towns	10,000,000	4,000,000
13	Emali-Sultan Hamud Municipality		Nzakika	Construction of drainage channels in Matiliku market	Construction of drainage channels in Matiliku market	15,000,000	-
14	Emali-Sultan Hamud Municipality		Nzakika	Installation of street Lights in Matiliku market	Installation of street Lights in Matiliku market	4,500,000	
15	Emali-Sultan Hamud Municipality		Emali/Mulala	Paving of streets and walkways in Emali town	Paving of streets and walkways in Emali town	15,000,000	8,000,000
16	Emali-Sultan Hamud Municipality		Emali/Mulala	Fencing of Emali town dumpsite and cemetery	Securing with a perimeter wall Emali dumpsite and 2 cemeteries	6,000,000	-
17	Emali-Sultan Hamud Municipality		Emali/Mulala	Construction of Material Recovery Facility (MRF)	Construction of Material Recovery Facility (MRF)	2,500,000	
18	Emali-Sultan Hamud Municipality		Emali/Mulala	Fencing of 2 No. cemeteries in Emali Town	Fencing of 2 No. cemeteries in Emali Town	4,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
19	Emali-Sultan Hamud Municipality		Nguu/ Masumba	Installation of street Lights in Kwa ndava, Kikuumini & Utini	Installation of street Lights in Kwa ndava, Kikuumini & Utini	4,500,000	4,500,000
20	Emali-Sultan Hamud Municipality		Emali/Mulala	Installation of floodlight in Mulala Market	Installation of floodlight in Mulala Market	3,000,000	
21	Emali-Sultan Hamud Municipality		All	Construction of 4 No. bodaboda sheds	Construction of bodaboda sheds at Matiliku, Kavuthu, Kasikeu, Kikumini.	2,800,000	
22	Emali-Sultan Hamud Municipality		Mbitini	Installation of street lights in Kavuthu market	Installation of street lights in Kavuthu market	2,500,000	
23	Emali-Sultan Hamud Municipality		All	Purchase of a Skip Loader & 10 Skip Bins	Purchase of a skip loader and skip bins	17,000,000	-
24	Emali-Sultan Hamud Municipality		Mbitini	Construction of Public toilet at Vulueni, Kikumini & Barazani Markets	Construction of Public toilet	3,500,000	
25	Emali-Sultan Hamud Municipality		All	Purchase of market cleaning equipment and protective gears	Purchase market cleaning equipment and protective gears	3,000,000	
26	Emali-Sultan Hamud Municipality			Establishment of Emali Recreation centre-Phase 1	Landscaping, power and water connection, fencing, greening, ablution block	10,000,000	
27	Emali-Sultan Hamud Municipality			Sports /Talent Development and Youth Engagement		3,000,000	
28	Emali-Sultan Hamud Municipality			Unclogging of drainages in Emali and Sultan Hamud towns	Unclogging of drainages in Emali and Sultan Hamud towns	2,500,000	2,500,000
29	Emali-Sultan Hamud Municipality		Emali- Mulala	Land banking	purchase of land for extension of existing site for recreational use in Emali Township	5,000,000	
30	Emali-Sultan Hamud Municipality			Land banking	Purchase of a livestock yard for Emali Township	6,000,000	
31	Emali-Sultan Hamud Municipality		Nzaui - Kilili - Kalamba	Land banking	purchase of dumping site for Matiliku Town	4,000,000	
32	Emali-Sultan Hamud Municipality		Kasikeu	Cadastral Survey for issuance of ownership documents for Kasikeu Market	beaconing of plots, preparation of a survey plan, compilation of a beneficiary list, processing issuance of lease documents	3,500,000	
33	Emali-Sultan Hamud Municipality		Kasikeu	Finalization of cadastral survey of Sultan Hamud; constitution of a multi-agency team to finalize survey of sultan hamud	constitution of a multi-agency team to solve the issues derailing finalization of sultan hamud cadastral survey	3,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
34	Emali-Sultan Hamud Municipality		Emali- Mulala	preparation of Local Physical and Land Use Development Plan (LP & LUDP) for Mulala market	Stakeholder engagement, Primary and secondary data collection, preparation of GIS based land use plan, Validation workshop	3,000,000	
35	Emali-Sultan Hamud Municipality		Kasikeu	Earthworks between Sultan Hamud Open Air Market and Mombasa Highway	Earthworks between Sultan Hamud Open Air Market and Mombasa Highway	7,500,000	
36	Emali-Sultan Hamud Municipality		Emali- Mulala	Cadastral Survey for issuance of ownership documents for Emali Township	beaconing of plots, preparation of a survey plan, compilation of a beneficiary list, processing issuance of lease documents	25,000,000	
37	Emali-Sultan Hamud Municipality		Emali- Mulala	Survey for opening of roads in Emali Block 3 (Kinyoo)	marking of road reserve extents	2,500,000	
38	Emali-Sultan Hamud Municipality	Wote/Nziu		Material recovery facility (MRF)	Establishment of Material recovery facility (MRF)	15,000,000	
39	Emali-Sultan Hamud Municipality	Wote/Nziu		Purchase of one waste truck	Purchase of one waste truck	35,000,000	-
40	Emali-Sultan Hamud Municipality	All		World Bank funded KUSP II	Urban infrastructure improvement	50,000,000	
41	Finance		HQ	Supplementary Projects		85,000,000	29,182,930
42	Finance		HQ	Equipping of County Treasury Offices		10,000,000	10,000,000
43	Gender	All	Youth empowerment	An all-inclusive approach to youth employability training encompassing skills mapping, upskilling, drugs and substance abuse awareness sensitization programmes, Innovation challenges and leadership trainings. The programmes target supporting youths with trainings, incubation of business ideas and offer tools of trade for entrepreneurship.		36,000,000	6,000,000
44	Gender	All	Huduma Mashinani	Provision of huduma services to the community members		8,000,000	-
45	Gender	All	Boda Boda Support Programme	Boda Boda Support Programme is an initiative aimed at empowering motorcycle taxi operators (commonly known as boda boda riders) through capacity building, financial inclusion,		8,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
				road safety training, and structured organization. The programme recognizes the boda boda sector as a major employer of youth, providing thousands of livelihoods across the county, yet also as an industry facing challenges related to safety, regulation, and economic vulnerability			
46	Gender	All	KYISA Games	Facilitation to Makueni Teams to Participate in Kenya Youth Intercountry Sports Association Games		20,000,000	-
47	Gender	All	SUPA CUP	Facilitation of teams (Sub County and County) participating in MKJ SUPA Cup tournament		10,000,000	6,000,000
48	Gender	All	TINA Challenge	Facilitation of players to participate in Indoor Games (Pool table, Chess, Darts, Draughts) Competitions across the county		5,000,000	
49	Gender	All	Boda-Bora Tournament	Facilitation for teams (Ward, Sub County & County) in the informal sector (boda-boda) to participate in a football competition		5,000,000	
50	Gender		Beauty-Bora Tournament	Facilitation for teams (Ward and Sub County) in the informal sector (Beauticians) to participate in a football competition		5,000,000	
51	Gender	All	Makueni Half Marathon	Masters( 100M, Relays (4X400, 4X100)		3,000,000	
52	Gender	All		Half Marathon		5,000,000	
53	Gender		Sports Development Programme	Facilitation for Sports Development Activities across the whole county, Capacity building of technical officials, Football Tournament(Senior Youth(24-35 Years), Legends (36 Years & Above), Grannies & Walking Football, Makueni County Staff Sports Day, Cycling, Financial Sector Sports Day, Inter-CTTIs Competition, Organized Community led Structures Tournament(Sports		45,500,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
				Committees Competition, Community Health Promoters, Development			
54	Gender		Special Olympics & Paralympics	Facilitation for PWD in Sports to participate in Football, Volleyball & Basketball games		10,000,000	3,000,000
55	Gender		Multi-Disciplinary Talent Centres	Talent Development Camps for kids for all sports disciplines inclusive of inter-MTDCs tournament		3,000,000	
56	Gender		Wote Indoor Arena	Construction of a Multi-Disciplinary Indoor Arena to cater for all indoor games		30,000,000	
57	Gender		Support to Vulnerable Elderly persons	Holding Elderly Persons social protection forums in each ward and supporting the elderly with food and non-food items.		30,000,000	
58	Gender	All	GBV Prevention, response and Management Program	Strengthen GBV structures at the sub county level , support GBV Survivors to start IGAs, Support teenage boys and girls with dignity packs. Build capacity of GBV duty bearers and champions, Enhance GBV data collection, Heighten GBV campaigns in the community		15,000,000	
59	Gender	All	Pwd empowerment support programme	Support PWD groups for IGAs, Provision of assorted assistive device. Strengthen Governance and Leadership of Organizations for persons with disability, Economic Empowerment and Livelihood support for PWDs, build capacity of PWDs stakeholders, Strengthen and establish partnerships to support PWDs initiatives, document best practices for future reference		10,000,000	3,000,000
60	Gender	All	OVC Support programme	Operationalisation of Makueni Children Rescue Centre, support with food and non-food items, Enhance child protection through community outreach, operationalize children sector working group, document children initiatives success stories for replication, establish		10,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
				and strengthen partnerships to support children activities			
61	Gender	All	Support community development initiatives	Material support to organized groups, build capacity of community organizations to respond to their needs, document best community initiatives, develop management information system for community organization		10,000,000	
62	Gender	All	Makueni County Empowerment Fund (MCEF)	MCEF Capital, Full roll out of MCEF, Fund administration, Training, Partnerships, Financial reporting and system integration		57,000,000	-
63	Gender	All	Ultra-Poor Graduation (UPG)	Targeting of the program beneficiaries, training, consumption support and asset transfer and mentorship		10,000,000	
64	Health Services	Mbooni	Mbooni	Equipping of Mbooni Family Hospital	Equipping of Mbooni Family Hospital	46,000,000	25,000,000
65	Health Services	Kibwezi West	Kikumbulyu South	Renovation of Kibwezi Amref in partnership with Thange ward/ Flagship	Renovation of Kibwezi SCH in partnership with Thange ward/ Flagship	15,000,000	-
66	Health Services	Mbooni	Kisau/Kiteta	Construction of Tawa mortuary	Construction of Tawa mortuary	3,500,000	
67	Health Services	HQ		Facility infrastructure improvement for health facilities		20,000,000	-
68	Health Services	County wide		Makueni Universal health coverage		7,500,000	
69	Health Services	County wide		Purchase of medical Equipment		35,000,000	-
70	Health Services			Purchase of 11ambulances Ambulances		55,000,000	
71	Health Services			construction & equipping of Level III in Wote		6,000,000	4,000,000
72	Health Services	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		30,000,000	
73	Health Services			Makueni County Referral Hospital - purchase of medical equipment		10,000,000	5,000,000
74	Health Services			Construction of MCRH Microwave housing		25,000,000	23,000,000
75	Health Services	Ivingoni/Nthongoni		Construction of Outpatient block at Nthongoni Health Center		10,000,000	-

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
76	Health Services			Equipping of Mukuyuni SCH		10,000,000	
77	Infrastructure		HQ	Upgrading of Wote Town Roads	upgrading to bitumen/ cabro standards of 0.5Kms road	22,500,000	
78	Infrastructure		HQ	Upgrading of Emali Town roads	Upgrading to Butumen / cabro standards of 0.2 Kms road	12,000,000	
79	Infrastructure		HQ	Upgrading of Kibwezi town	Upgrading to Butumen / cabro standards of 0.2 Kms road	12,000,000	-
80	Infrastructure		HQ	Upgrading of Mtito Town Roads	Gravelling of critical town links (4Kms)	5,000,000	
81	Infrastructure		HQ	Upgrading of Malili Town roads	Gravelling of critical town links (4Kms)	7,500,000	
82	Infrastructure		HQ	Upgrading of Kikima Town roads	Gravelling of critical town links (4Kms)	7,500,000	-
83	Infrastructure		HQ	Upgrading of Nunguni Town roads	Gravelling of critical town links (4Kms)	5,000,000	-
84	Infrastructure		HQ	Yathonza - Kwa Jephas Maingi Road: Kaiti drift	construction of 120 long non-vented drift across kaiti river	19,000,000	
85	Infrastructure		HQ	Drift construction along Kyenzeni - kilolo road	construction of 70 long non-vented drift across kaiti river	15,000,000	
86	Infrastructure		HQ	Road Maintenance and Construction Unit		5,000,000	
87	Infrastructure		HQ	Rural Electrification - Matching Grant	a) Connect 700 households with electricity b) Carry out feasibility studies to determine the energy demand for public schools and electrify 170 schools without electricity (c) Mapping out electrified cold rooms and identify capacity for plant cold rooms	30,000,000	
88	Infrastructure		HQ	Green energy promotion and adoption	a) Establish and operationalize one energy centre	20,000,000	
89	Infrastructure		HQ	Green energy promotion and adoption	a) Solarization of 2 health facilities	25,000,000	
90	Infrastructure		HQ	Green energy promotion and adoption	a) Install 45 integrated solar market lights	19,000,000	
91	Infrastructure		HQ	Green energy promotion and adoption	a) Install 7 solar floodlights	25,000,000	
92	Infrastructure		HQ	Green energy promotion and adoption	10 Percent completion on E mobility feasibility study	5,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
93	Infrastructure		HQ	Urban Electrification	a) Install 10 high mast floodlights b) Maintain 100 grid streetlights	25,000,000 20,000,000	5,000,000
94	Infrastructure		HQ	Urban Electrification	Maintenance of Electric Fence	6,000,000	2,500,000
95	Infrastructure		HQ	Maintenance of Electric Fence	Maintenance of Electric Fence	6,000,000	2,500,000
96	Infrastructure		HQ	Operationalization of affordable housing	Operationalization of affordable housing	3,000,000	
97	Infrastructure		HQ	Green energy promotion and adoption	clean cooking promotion and advocacy, distribution of 3,000 LPG gas	10,000,000	
98	Infrastructure		HQ	Development of market infrastructure including cabbro paving	Cabbro paving	10,000,000	
99	Infrastructure		HQ	Storm water drainage	Management of storm water in areas other than the municipalities	8,000,000	
100	Infrastructure		HQ	Development of parking lots	Construction of parking areas on selected markets other than the municipalities	10,000,000	
101	Lands			Mineral Mapping and Development	Map the various minerals, their location, extraction status, quality, and quantify the reserves. Identify the active artisanal mining groups and have them form a cooperative to facilitate the ease of issuance of mining permits and providing sensitisation	5,000,000	
102	Lands			Establishment and operationalization of proposed Makindu-Kibwezi Municipality	Establishment and operationalization of proposed Makindu-Kibwezi Municipality	15,000,000	4,000,000
103	Lands			Purchase of land for public utilities	Purchase of land for public utilities	10,000,000	
104	Lands			Resolution of boundary and land ownership disputes and issuance of public utilities' title	Resolution of boundary and land ownership disputes and issuance of public utilities' title	10,000,000	3,000,000
105	Lands			Issuance of Nunguni township title deeds	Issuance of Nunguni township title deeds	3,500,000	
106	Lands			Implementation of local physical and Land Use Development Plan	Survey of Kibwezi Township	5,000,000	
107	Lands			Preparation of Local Physical and Land Use Development Plan	Planning of Aimi ma Kilungu trading centre market	4,000,000	
108	Lands			Implementation of FOLAREP		10,000,000	3,000,000
109	Lands			Fast tracking of Ngai Ndethya Settlement scheme	Fast tracking of Ngai Ndethya Settlement scheme	10,000,000	2,500,000

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
110	Mbooni-Kee Municipality	Mbooni-Kee Municipality		ICT infrastructure - LAN		10,000,000	
111	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan		10,000,000	5,000,000
112	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Opening and unclogging of drainage systems		1,000,000	
113	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Opening and sport murraming of roads at Mbooni/Kee municipal markets.		2,000,000	
114	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Partitioning and equipping of Mbooni/Kee Municipality Office		5,000,000	2,500,000
115	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Municipal spatial plan		10,000,000	-
116	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Survey and planning of two markets (Mbumbuni and Kalawa)		15,000,000	
117	Mbooni-Kee Municipality	Mbooni-Kee Municipality		Planning kalawani, kitundu, Kivani		6,000,000	
118	Mbooni-Kee Municipality	Mbooni-Kee Municipality		construction of Kivani Public toilet		1,500,000	
119	Mbooni-Kee Municipality	Mbooni-Kee Municipality		construction of 3 bodaboda sheds in three markets within the municipality		1,500,000	
120	MCFPP	MCFPP	MCFPP	Purchase of mangoes for puree production		20,000,000	12,000,000
121	MCFPP	MCFPP	MCFPP	Puree production		18,000,000	10,000,000
122	MCFPP	MCFPP	MCFPP	Ready to drink juice(RTD) production		16,000,000	10,000,000
123	MCFPP	MCFPP	MCFPP	Purified drinking water production		5,000,000	3,000,000
124	MCFPP	MCFPP	MCFPP	construction of storage		2,000,000	-
125	MCFPP	MCFPP	MCFPP	Community Water Distribution		300,000	-
126	MCFPP	MCFPP	MCFPP	Effluent Treatment Plant(ETP)		600,000	600,000
127	MCFPP	MCFPP	MCFPP	Electric Fence		5,000,000	-
128	Sand Authority			Sand Conservation Programmes	Sand Conservation Programmes	2,000,000	2,000,000
129	Sand Authority			Sand management committee meetings in the 6 sub counties/meeting held quarterly	Sand management committee meetings in the 6 sub counties/meeting held quarterly	3,000,000	3,000,000
130	Sand Authority			Pilot sand value addition in CTTIs and Purchase of cabro-making machine	Pilot sand value addition in CTTIs and Purchase of cabro-making machine	18,000,000	8,000,000

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
131	Sand Authority		Kiimakiu/Kalanzioni	Ring-fence accrued revenue program for commercial sites-Marwa earth dam catchment restoration through 2 kilometre terracing, grass reseeding and tree planting	Ring-fence accrued revenue program for commercial sites-Marwa earth dam catchment restoration through 2 kilometre terracing, grass reseeding and tree planting	2,000,000	1,000,000
132	Sand Authority			Sand Site Management System (SSMS)	Sand Site Management System (SSMS)	2,000,000	-
133	Sand Authority			Kaiti sand dam-Ukia	Kaiti sand dam-Ukia	5,000,000	2,500,000
134	Sand Authority			Repair of Kiboko sand dam-Below the bridge	Repair of Kiboko sand dam-Below the bridge	1,000,000	1,000,000
135	Trade		HQ	Cottage industry development	Mapping, Incubation, Product development, Certification, Intellectual property development,	3,000,000	
136	Trade			County signage and branding	County signage and branding	4,000,000	-
137	Trade			ESP Markets -operationalization		2,000,000	-
138	Trade			market infrastructure improvement	improvement of market infrastructure for market sheds, toilets and lighting of sheds	7,000,000	5,000,000
139	Trade			Special Economic Zone(prefeasibility study-EIA, master plan ) at Kwa Kathoka	(prefeasibility study-EIA, master plan )	15,000,000	
140	Trade			Skip loader	purchase of skip loader for transporting waste to dumpsite	5,000,000	
141	Trade			Skip bins	procurement and supply of skip bins for various markets	4,000,000	2,500,000
142	Trade			Cultural Sites Infrastructure Improvement	Cultural Sites Infrastructure Improvement	4,500,000	-
143	Trade			Operationalization of Mukamba Cultural and Heritage Centre	Electricity connection and routine maintenance of the facility	4,500,000	
144	Trade			Design of the County Public Museum in collaboration with the National Museums of Kenya (NMK)	Development of a master plan, Architectural design, Structural drawings and approvals	2,750,000	
145	Trade		Kee	Completion of Makongo Viewpoint	Lighting installation at Makongo Viewpoint	1,500,000	
146	Trade		Various	Tourism Infrastructure Development	The budget will support activities such as the installation and maintenance of directional and interpretive signage in the tourism sites as well as the enhancement, development and rehabilitation of	4,500,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
					tourism sites to improve basic amenities and functionality. These interventions are critical for strengthening destination competitiveness, supporting sustainable tourism growth, increasing visitor satisfaction and stimulating local economic development through increased visitation and longer stays within Destination Makueni.		
147	Trade		HQ	Purchase of a Tourism Vehicle	The tourism vehicle will facilitate site visits to tourism attractions, inspection and mapping of tourism products, stakeholder engagement with communities and investors and logistical support during tourism promotion activities, events and familiarization tours. It will also improve operational efficiency, reduce reliance on hired transport and ensure timely implementation of tourism programmes, thereby strengthening destination management, service delivery and the overall promotion of Destination Makueni.	7,000,000	
148	Trade	HQs		Development of a County Public Museum	Construction and Infrastructure Development: Construction of museum buildings and associated infrastructure, Installation of utilities (water, electricity, sanitation, security systems), Landscaping and external works to enhance accessibility and aesthetics	35,000,000	-
149	Water		Kibwezi East	Athi Kalimakoi-	In partnership with WFP	50,000,000	
150	Water			Kilome	Katilini Earth Dam	50,000,000	15,000,000
151	Water			Kibwezi West	Mweini Earth Dam	50,000,000	12,000,000
152	Water			Kaiti	Kiia Nzou Feasibility Study and Designs	50,000,000	

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
153	Water			Kaiti	Kyangaati Sand Dam	50,000,000	
154	Water	Makueni		Kitise Water Project	Kitise Water Project	17,000,000	17,000,000
155	Wote Municipality	Wote/Nziu		Modern wote buspark	Construction of modern wote buspark	150,000,000	-
156	Wote Municipality		Wote Municipality	Grading and murraming	Grading and murraming	5,000,000	3,000,000
157	Wote Municipality		Wote Municipality	Opening and unclogging of drainage systems	Opening and unclogging of drainage systems	500,000	
158	Wote Municipality		Wote Municipality	15m solar-powered high mast light	15m solar-powered high mast light	10,000,000	
159	Wote Municipality		Wote Municipality	World bank - Repair and maintenance of 27 solar floodlights	Repair and maintenance world bank solar floodlight	12,000,000	5,000,000
160	Wote Municipality		Wote Municipality	Repair and maintenance of grid streetlights	Repair and maintenance of grid streetlights	2,200,000	
161	Wote Municipality		Wote Municipality	Repair and maintenance of grid floodlight	Repair and maintenance of grid floodlight	2,500,000	2,500,000
162	Wote Municipality		Wote Municipality	3 modern ablution blocks	Construction of 3 ablution blocks	5,000,000	-
163	Wote Municipality		Wote Municipality	Solar floodlights	Repair and maintenance solar floodlight	1,900,000	
164	Wote Municipality		Wote Municipality	Solar streetlight	Repair and maintenance of solar streetlight	2,000,000	
165	Wote Municipality		Wote Municipality	Skip bins	Purchase of skip bins	5,000,000	3,000,000
166	Wote Municipality		Wote Municipality	Naming of roads and streets (Wote town)	Acquisition of names, installation of name tags	6,000,000	
167	Wote Municipality		Wote Municipality	Surveying of public land	Undertaking and surveying public land inventory	5,000,000	
168	Wote Municipality		Wote Municipality	Bodaboda sheds	Construction of modern boda boda sheds	2,000,000	
169	Wote Municipality		Wote Municipality	Road furniture- Culverts, meter drains	Installation of road furniture- Culverts, meter drains	6,000,000	
170	Wote Municipality		Wote Municipality	Ndue Nguu dumpsite	Decommissioning of Ndue Nguu dumpsite	12,000,000	-
171	Wote Municipality		Wote Municipality	Mumbuni market boundary & beaconing	Delineation of mumbuni market boundary & beaconing	1,000,000	
172	Wote Municipality		Wote Municipality	Kaiti River riparian Reserve	Marking & beaconing of kaiti River riparian Reserve	3,000,000	
173	Wote Municipality		Wote Municipality	Noise meter	Purchase and calibration of the noise meter	1,500,000	
174	Wote Municipality		Wote Municipality	CCTV surveillance in Wote Town	Installation of CCTV surveillance at critical points in Wote Town	1,500,000	1,500,000

NO	Department	Ward	Ward	Project Name	Description of Activities	FY 2026/27 Proposed allocation	2026 CFSP Proposed Allocation
175	Wote Municipality		Wote Municipality	Development of IDEP FY 2027-2031	Development of IDEP FY 2027-2031	10,000,000	4,000,000
176	Wote Municipality		Wote Municipality	Green Park - Internet connectivity and network infrastructure	Wote Green park security and surveillance system	1,600,000	
177	Wote Municipality		Wote Municipality	Municipal offices phase 1	Construction of municipal offices	15,000,000	
178	Wote Municipality		Wote Municipality	Planning of Nthangu market land	Planning[advisory plan of Nthangu market land	2,000,000	
179	Finance	HQ		Acquiring of Revenue System		135,000,000	-

### Annex III: FY 2025/26 – FY 2028/29 MTEF Own Source Revenue Projections

No	Sources	FY 2024/25 Targets	FY 2025/26 Budget Estimates Projections	FY 2025/26 Supplementary Budget 1 Estimates Projections	FY 2026/27 Projections	FY 2027/28 Projections	FY 2028/29 Projections
1	Advertisement and Wall Branding Fees	20,922,470	23,960,000	31,411,990	30,364,200	33,400,700	36,741,000
2	Agricultural Cess Fees	18,000,000	21,600,000	28,317,987	23,438,600	25,782,400	28,360,600
3	Building Materials Cess Fees	3,000,000	3,590,000	4,706,554	3,943,500	4,337,800	4,771,600
4	Community Information Centres Fees	1,000,000	1,200,000	1,573,222	522,000	574,000	631,000
5	Conservancy Fees	6,000,000	6,180,000	8,102,091	5,470,100	6,017,000	6,618,800
6	Cooperative Audit Services Fees	300,000	380,000	498,187	204,000	224,000	246,000
7	Development Approvals Fees (All Lands Development Fees)	48,000,000	50,000,000	65,550,897	22,463,748	24,708,800	27,180,100
8	Fines and Penalties Fees	1,000,000	1,200,000	1,573,222	2,005,500	2,206,000	2,426,600
9	Fire Certificate Fees	1,400,000	1,200,000	1,573,222	3,904,000	4,294,000	4,723,000
10	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	1,200,000	1,573,222	1,723,000	1,896,000	2,085,500
11	Liquor License Fees	70,000,000	73,850,000	96,818,675	54,508,000	59,959,000	65,955,000
12	Market Entrance Fees	45,000,000	50,000,000	65,550,897	33,194,900	36,514,400	40,165,800
13	Motor Vehicle/Cycle Reg Fees	3,500,000	3,590,000	4,706,554	3,385,000	3,723,500	4,096,000
14	Parking Fees	44,000,000	51,510,000	67,530,534	43,329,800	47,662,700	52,428,900
15	Plot Rates/Rent Fees and Other Dues	196,855,153	100,450,000	131,691,752	90,000,000	99,012,160	108,913,300
16	Renewal Fees (Kiosks)	7,000,000	8,380,000	10,986,330	6,351,000	6,985,500	7,684,500
17	Single Business Permits /Application Fees	200,000,000	176,000,000	230,739,157	163,628,000	179,990,000	197,989,500
18	Stall Rent Fees	8,700,000	9,220,000	12,087,585	8,112,000	8,923,000	9,815,000
19	Stock Market Fees	11,000,000	13,180,000	17,279,216	10,030,500	11,033,440	12,136,800
20	Stock Movement Fees	7,000,000	8,380,000	10,986,330	5,056,100	5,561,800	6,117,900
21	Veterinary Health Fees	17,500,000	17,500,000	22,942,814	13,918,700	15,310,600	16,841,670

No	Sources	FY 2024/25 Targets	FY 2025/26 Budget Estimates Projections	FY 2025/26 Supplementary Budget 1 Estimates Projections	FY 2026/27 Projections	FY 2027/28 Projections	FY 2028/29 Projections
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,500,000	3,590,000	4,706,554	1,123,800	1,236,200	1,359,750
23	Weights and Measures Fees	2,500,000	2,390,000	3,133,333	1,201,400	1,321,400	1,453,580
24	Other Revenues(Tetheka)		0	18,742,114	16,939,282	18,633,210	20,496,530
25	Agriculture- Agricultural Training Conference Fees	3,000,000	3,590,000	4,706,554	4,324,270	4,756,690	5,232,370
26	Agriculture- Mechanization Fees	2,000,000	2,390,000	3,133,333	622,700	685,000	753,500
27	Public Health Services Fees	36,000,000	39,530,000	51,824,539	39,597,900	43,557,700	47,913,000
28	Makueni Fruit Processing Plant Fees	100,000,000	70,840,000	92,872,511	59,030,000	64,924,000	71,417,000
29	Sand Authority Fees	47,000,000	55,100,000	72,237,088	64,108,000	70,519,000	77,570,700
<b>Sub Total</b>		<b>905,177,623</b>	<b>800,000,000</b>	<b>1,067,556,464</b>	<b>712,500,000</b>	<b>783,750,000</b>	<b>862,125,000</b>
<b>AIA</b>							
30	Medical Health Services Fees	176,430,000	182,388,000	182,388,000	210,550,000	231,605,000	254,765,500
31	SHA/SHIF Reimbursement Fees	382,475,700	517,612,000	417,612,000	576,950,000	634,645,000	698,109,500
32	Universal Health Care Registration Fees	7,350,000					0
<b>Sub Total</b>		<b>566,255,700</b>	<b>700,00,000</b>	<b>600,000,000</b>	<b>787,500,000</b>	<b>866,250,000</b>	<b>952,875,000</b>
<b>Total Own Source Revenue</b>		<b>1,471,433,323</b>	<b>1,500,000,000</b>	<b>1,667,556,464</b>	<b>1,500,000,000</b>	<b>1,650,000,000</b>	<b>1,815,000,000</b>

## ANNEX IV: FY 2025/26 – FY 2028/29 MTEF KEY PERFORMANCE INDICATORS

### A. Water, Sanitation, Environment and Natural Resources Sector.

Program	Key Performance Indicator	Baseline 2024/25	Targets			
			2025/26	2026/27	2027/28	2028/29
Water harvesting and storage	No. of small dams of 50,000M <sup>3</sup> & < 500,000M <sup>3</sup> constructed/ desilting/ expansion/ rehabilitated	10	5	5	5	5
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	5	5	5	7	7
Ground Water development	No. of Boreholes Drilled /rehabilitated/ Equipped	21	15	19	25	30
Piped water supply infrastructure	Km. of water pipelines constructed	400	250	280.5	300	300
	No. of water tanks installed/ constructed	-	50	50	50	50
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	9	1	6	1	1
	No. of urban households with access to piped water	11,000	11,300	11,600	11,900	12,200
	No. of new urban centres/Markets connected with reliable piped water	214	90	90	90	90
	No. of new public institutions connected with piped water (schools, health centres)	103	20	20	20	20
	No. of water projects connected with solar	12	2	2	2	2
Urban and Rural Water Governance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	120	130	130	130	130
Irrigation development	No. of irrigation schemes established/rehabilitated	-	-	6	1	1
	Ha. of land under irrigation	123	72	108	110	115
Forest & Landscape Restoration and Management	No. of county forests mapped, surveyed and beaconed	1	2	4		
	Area (Ha) of County forests and catchment areas under restoration	50	200	200	200	200
	Area (Ha) of farmland under restoration	-	200	200	200	200
	Length (km) of riverine conserved and restored	-		20		
	No. of tree seedlings planted			64,000		
	No. of nature-based enterprises established for conservation and management of forests	5	8	12	12	12
	No. of community forest associations/organizations trained	-		4	4	4
Pollution Control and Management	No. of SEA, EIAs and Environmental Audits done	13	18	18	18	18
	No. of environmental pollution incidents reported, investigated and managed	-	15	15	15	15
	No. of environmental inspections carried out	-	72	84	96	100
Sustainable natural resource utilization and environment protection	No. of sand conservation structures constructed (gabions /sand dams)	3	10	15	15	15
	No. of designated sand harvesting sites	-		30		
	No. of sand management committees established	30	-	30	-	30
	No. of community capacity building forums on sand conservation and utilization	-	60	60	60	60

	No. of mineral extraction sites approved	3	3	3	3	3
	No. of minerals mapped	-	1	1	1	1
	No. of mineral processing plants established		-	1	-	-
Climate Change Mainstreaming	No. of climate risk assessment reports reviewed	12	5	5	5	5
	No. of community climate actions implemented	16	10	10	10	10
	No. of sensitization on energy efficiency/ renewable energy technologies adoption	5	4	4	4	4
	No of sensitization forums on climate smart technologies held	8	3	3	3	3
	No. of forums held for climate change mainstreaming	3	5	5	5	5
Solid and liquid waste management	No. of urban centres with sewerage and waste management plan/design	-	1	1		1
	No. of functional and maintained public sanitation facilities established (sewerage system/DTF/containerized treatment)	0	1	1	-	1
	No. of waste transport skip loaders acquired	-		1		
	No. of functional waste transfer stations established	-	10	10	10	
Policy, Legal and Institutional Frameworks Development	No. of policies, legislatives and institutional frameworks developed, enacted and operationalized.	-	4	5	-	-

#### B. Transport, Infrastructure, Public Works, Energy and ICT

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Road Infrastructure Development Programme	KM. of new road opened/widened	365.1	150	150	150	150
	KM. of roads upgraded ( <i>paving- tarmac/ Cabro</i> )	-	3.35	10	10	10
	KM. of roads rehabilitated ( <i>gravelling</i> )	56.6	200	250	300	300
	Number of drifts constructed	14	10	20	10	10
	No. of bridges constructed/ No. of box culverts constructed	-	0	1	0	0
	Meters of culverts constructed	1,336.5	2,000	2,000	2,000	2,000
	KMs of roads maintained/rehabilitated ( <i>cross cutting roads</i> )	-	300	300	300	300
	KM. of roads maintained (grading)	2,010.4	2,000	2,500	3,000	3,000
	M <sup>3</sup> of catch water drains excavated	33,500	50,000	50,000	50,000	50,000
Public Works and Urban Infrastructure Development Program	Number of Bus parks constructed	-	1	1	1	1
	Number of lorry parks constructed	-	1	1	0	0
	Number of recreation parks and public places constructed	-	1	1	1	0
	Number of offices constructed	-	1	0	0	0
	Area of paved parking spaces constructed and non- motorized facilities		10,000	10,000	20,000	20,000
	KMs of storm water drainage channels constructed	-	13	15	10	10

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Public transport management	No. of registered public transport operators	-	65	70	80	80
	Public transport policy developed	-	1	1	0	0
Road Safety promotion	% reduction in road traffic incidents	-	50	65	75	85
Energy infrastructure development	No. of HHs and public amenities connected to electricity.	618	700	700	800	900
	No. grid powered high mast floodlights installed	17	10	10	10	10
	No. grid powered streetlights installed	70	60	90	100	100
Green Energy Promotion and adoption	No. of energy centres constructed	-		1	1	1
	No. of health facilities solarized.	-	2	2	2	2
	No. of integrated solar market lights installed	-		45		
	No. of new solar street lights installed	-		7	10	15
Maintenance and improvement of energy infrastructure	No. of floodlights maintained	-	80	105	135	
	No. of grid streetlights maintained	-		100	100	100
ICT Development	No. of public Wi-Fi hotspots established	1	1	2	4	
	No. of model CICs constructed, equipped and operationalized	-	3	3	3	
	No. of CICs equipped and upgraded	1	16	4	0	
	Proportion of government services automated	50%	60%	65%	85%	
	No. of tech and innovation challenges rolled out	4	4	4	4	
	No. of youth innovation hackathons held			2		
	No. of policies formulated and approved	-	-	1		
	No. of health facilities and departments connected with internet			15		
	No. of ICT equipment maintained and serviced			250		

### C. Health Services Sector

Programme	Key Performance Indicator	Baseline 2024/25	Targets			
			Target 2025/26	Target 2026/27	Target 2027/28	2028/29
Health infrastructure	No. of health facilities with infrastructural development (maternity block/laboratory block/staff quarters/Mortuary/wards/ablution blocks/ODP Blocks/electrification/fencing)	28	30	32	35	40
	No. of model health facilities established	2	3	6	6	6
	MCRH Microwave house	-	-	1	-	-
	No. of existing health facilities renovated	13	10	7	10	10
	No. of health facilities equipped	7	10	12	15	15

Programme	Key Performance Indicator	Baseline 2024/25	Targets			
			Target 2025/26	Target 2026/27	Target 2027/28	2028/29
Health management information system	No. of new ambulances purchased	2	-	10	-	-
	No. of facilities mainstreaming PWDs issues	2	243	243	243	243
	No. of dispensary blocks constructed	2	1	2	1	-
Health management information system	No. of health facilities automated to Health Management Information System (HMIS)	6	240	242	243	243
Curative & rehabilitative health care services	% of facilities stocked with essential drugs	70	75	78	80	85
	% of facilities with lab services	40%	41	42	43	45
	No. of patients undergoing physiotherapy services	7624	9,000	10,000	12,000	13000
	No. of patients receiving orthopaedic appliances	3741	4,000	4500	5,000	7000
	No. of patients undergoing occupational therapy	8954	10,000	12,000	15,000	17000
	% of facilities with lab sample referral networks	75	80	85	90	100
	% of labs accredited in quality assurance schemes	83	85	86	88	90
Preventive and Promotive health care services	% of mothers delivering under skilled personnel	92	92%	94%	96%	98
	% of children aged 6 to 59 months supplemented with Vitamin A	88	80	85	90	100
	% of children under one year fully immunized	98	100	100	100	100
	% of women receiving family planning	67	68	69	70	72
	Proportion of mothers attaining 4 <sup>th</sup> ANC visit	69	75	77	79	85
	Proportion of pregnant women attending ANC receiving Iron and Folic Acid Supplement	98	100	100	100	100
	No. of CHPs with the minimum tool kit	3,566	3,642	3,642	3,642	3,642
	No. of CHUs equipped	240	242	242	242	245
	No. of PCNs strengthened through reverse referrals	6	6	6	6	6
	No. of community health outreaches conducted	41	45	50	60	80
Health care financing	Proportion of households enrolled in SHA	31	50	60	70	80
	No. of county health facilities accredited by SHA	241	242	242	243	243
	No. of residents (HHs) under Makueni UHC	7,300	11000	18000	20000	22000

#### D. Social Protection, Education, and Recreation

Programme	Key performance indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Social protection	No. of groups accessing funds from Makueni County Empowerment Fund	-	100	200	350	450
	No. of organized groups provided with start-up kits for income-generating activities	147	150	150	150	150
	No. of senior citizens enrolled in support programmes	200	500	600	800	1,000
	No of established safe centre for elderly deprived for housing	-	1	1	1	1
	Number of PWDs benefitting with adaptive assorted assistive devices	576	700	800	850	900
	Number child protection advocacy forums held	3	60	60	60	60
	No. of boys and girls supported with dignity packs	5,000	3,000	3,000	3,000	3,000
	No. of safe shelters established for the GBV survivors		1	1	1	1
	No. of GBV forums held	2	1	4	6	6
Sports development programme	No. of vulnerable children who received rescue and rehabilitation services at the Makueni County Child Rescue Centre during	-	80	80	80	
	No of talent centres developed	-	1	1	1	1
	Number of play fields developed	6	6	7	7	7
Youth Empowerment	Number of sports leagues and tournaments held (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
	Number of youth engaged in Makueni Youth Apprenticeship programme	11	50	100	200	300
	No of youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	-	2,000	2,000	2,000	2,000
	No of youth trained and issued tools of trade for economic empowerment	79	300	450	600	650
	No. of bodaboda operators trained on motor cycle riding and licensed	141	150	200	250	300
Early Childhood Development	No. of Bodaboda Sheds Constructed	0	4	4	4	4
	No. of ECDE centres with newly constructed classrooms	44	20	20	20	20
	No. of ECDE pupils enrolled	39,246	47,000	50,000	53,000	54,000
	No. of ECDE teachers who have benefitted from relevant training	959	2,400	2,400	2,400	2,400
	No. of ECDE children targeted in school feeding programme	0	47,000	50,000	53,000	54,000
	No. of ECDE learners under capitation	39,246	47,000	50,000	53,000	54,000
Support to Education and Community Libraries Services	No. of Day Care Centres established	-	-	1	1	1
	No. of students supported with scholarships	675	585	456	366	276
	No. of community library and resource centres established	-	1	0	0	0
	No. of information material purchased	-	-	3,000	-	-

Programme	Key performance indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of e-libraries established	-	-	1	-	-
	No. of library staff capacity built	-	-	23	-	23
Internship, Mentorship and Volunteerism	No of interns engaged	125	90	90	90	90
	No of youths attached	607	600	600	600	600
	No. of mentorship programmes for the interns and attachees	7	7	7	7	7
Technical and Vocational Training	No. of Vocational Training Centres (VTCs)rehabilitated/upgraded	3	14	14	14	14
	No. of VTCs connected to electricity	1	1	6	-	-
	No. of instructors trained on relevant programs	-	-	60	60	60
	Total Enrolment in Vocational Training Centres	4,716	6,500	8,000	8500	8,500
	No. of trainees under capitation	4,716	6,500	8,000	8500	8,500

#### E. General Economic and Commercial Affairs

Programme	Key Performance Indicators	Baseline 2024/25	Target	Target	Target	Target
			2025/26	2026/27	2027/28	2028/29
Trade Development and Promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	425	220	250	300	300
	No. of trade fairs & exhibitions held/participated	4	2	3	3	3
	No. of traders benefiting from the developed infrastructure	3,088	2,700	3,000	3,150	3,200
	No. sanitation blocks constructed in public markets	13	2	3	5	
	No. of weighs and measurers equipment inspected and verified	5,600	5,700	5,700	5,700	5,700
	No. of markets committees elections held	21	20	10	10	10
	No. of traders linked to markets			200	200	200
Industrial Development and Promotion	Establishment of a Juakali park (Wote) with a Common Manufacturing facility (feasibility, establishment)	0	1	0	0	0
	No. of Special Economic Zone		1	1	0	0
	No. of cottage industries supported	1	10	10	10	10
	No. of business innovations supported	10	3	5	5	5
	No. of investment forums held		1	1	1	1
	No. of industrial parks and SEZ established	0	1	1	1	1
Tourism Development and Promotion	No. of tourist circuits held	3	1	1	1	1
	No. of tourism sites with infrastructural development	1		1		
	No. of tourism activities held	2	2	2	2	2

Programme	Key Performance Indicators	Baseline 2024/25	Target	Target	Target	Target
			2025/26	2026/27	2027/28	2028/29
	No. of tourism stakeholders engaged	54	50	50	50	50
Art and Creative Industries and Culture Development and Promotion	No. of cultural centres and traditional medicine men mapped and documented	0	1	2	0	2
	No. of heritage cultural & centres developed and operationalized	0	1	1	1	1
	No. of cultural heritage and arts promotion events held (cultural events, Research on Kamba traditional dress, music festivals)	0	15	15	15	15
	No. of artists promoted and supported in the cultural and creative industries	10	200	240	280	300
	No. of trainings on intellectual property rights	0	9	12	15	20

#### F. Lands and Urban Development Sector

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Land survey, Mapping and Tilting	No. of land parcels surveyed		5,000	5,000	5,000	5,000
	No. of Title Deeds issued	700	4,000	9,000	9,000	9,000
	No. of letters of administration processed	-	2,000	2,000	2,000	2,000
	Proportion of Special Interest Groups issued with Land ownership Documents	-	10%	12%	15%	18%
	Proportion of public utilities with title Deeds	-	60	70	80	90
	No. of parcels of land acquired for public strategic development projects (land Banking)	1	2	1	2	
	No. of cases addressed through AJS	-	400	200	100	
	No. of land clinics and conferences held		2	2	2	
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences		10%	12%	20%	25%
	Proportion of land services and processes being digitalized/digitized	-	40%	50%	60%	
	No. of users accessing land services via digital platforms		2,000	2,500	3,000	
	Proportion of land based revenue streams automated	-	100%	100%	100%	
	Proportion of ratable properties in Valuation Roll being rated	-	40%	50%	80%	
	Proportion of revenue generated from land based services & processes against the set target	-	35%	40%	50%	
	Percentage increase on land based revenue	-	10	10	10	
Urban Planning	No of Settlements adjudicated	-	3	3	3	
	No of Beneficiaries in adjudication sections and settlements schemes	-	3,000	3,000	3,000	
	No. of LP&LUDP Prepared and approved	6	10	5	5	
	No. of LP & LUDP implemented	6	5	2	1	
	Mbooni-Kee municipality spatial plan and municipal integrated plan	-		1		

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of development control cases addressed, prosecuted by the Liaison committee.	-	15	15	10	
	No. of building developments processed and approved		500	500	500	
	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	-	2	1	-	
Urban Development	No. of established municipalities, towns and markets	1		1		
	Proportion of municipal, Town and Market functions transferred and operationalized		100%	100%	100%	
	KMs of roads under tarmac in urban areas,	-	1.5	4.5	4.5	4.5
	Square KMs of Cabro paved spaces	2.7	1.5	3	3	3
	KMs of non-motorable road network			3	3	3
	KMs of Storm water management system designed and implemented	-	1	1	1	
	No. of security masts installed across urban areas	1	7	12	12	12
	No. of garbage compactor truck	-		1		
	No. of new green public spaces established	-		1		
	Construction of wote town modern bus park	-	1	1	-	-

#### G. Agriculture and Rural Development Sector

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Agricultural Extension	No. of farmers adopting D.A technologies disaggregated by gender	85,034 Women-56,972 Men-28,062	96,800	106,400	116,100	125,800
	No. of farmers trained on integrated pest management in crop	45,102	96,800	106,400	116,100	125,800
	No. of farmers trained in climate smart agriculture technologies	35,404	48,400	53,200	58,050	62,900
	No. of farmers accessing automated agricultural extension services	33,591	96,800	106,400	116,100	125,800
	No. of specialized extension officers deployed to support key value chains in specific wards	-		10		
Horticulture Value Chain Development	MT produced disaggregated by value chains( mango, citrus, avocado)	379,247 Mangoes- 215,931, Citrus-	552,418	580,158	599,020	617,882

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		157,897, Avocado-5,419				
	Acreage under farming disaggregated by the value chain(Ha)	31,672 Mangoes-20,193, Citrus-11,056, Avocado-423	44,470	46,705	48,902	51,099
	Value of the produce disaggregated by value chains(KShs)	7,929M Mangoes-4,670 M Citrus-3,176M Avocado-83M	7,852,254	8,247,249	8,617,340	8,987,431
	Quantity of puree produced by the fruit processing plant (kgs)					
	Quantity of ready-to-drink juice produced by the fruit processing plant in ('000,000) litres			0.121		
	Value of puree produced in (*000) KShs		66,420	73,800	81,180	88,560
	MT of the vegetables produced	29,440	78,627	82,775	86,072	89,369
	Area under vegetable farming. (Ha)	2,453	674	459	1092,375	1,726
Industrial crops development	MT of industrial crops produced disaggregated into specific type	22,101 Sisal-17,745 Cotton-3,114 Castor-318 Macadamia- 924	28,812	29,778	30,789	31,800
	Acreage (Ha) under industrial crop farming disaggregated into specific type.	12,678 Sisal-8,186 Cotton-1,713 Castor-2,569 Macadamia- 210	22,515	23,274	24,068	24,862
	Values of industrial crops produced disaggregated into specific type (KShs)	246,811 Sisal-99326 Cotton-12329 Castor-55356 Macadamia- 79800	404138	419780	436,217	452,654
	MT processed coffee	318	260	270	300	330
Grain and Pulses Value Chain Development	MT of pulses produced annually	195,942	233924	245620	257916	270,212
	Annual acreage(Ha) under pulses	262,348	265816	279026	292983	306,940
	Value of pulses produced annually in KShs Millions	12,290,916	693700	9128.386	9,584,805	19,160,482
	MT of processed grains at MIGVAP		325	330	330	330
	MT of Cereals produced disaggregated by type annually	105,746 Maize- 99,838 Sorghum- 5,676 Millet-232	203,534	213,710	224,396	235,082

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Annual acreage (Ha) under cereals	152,191	157,609	165,490	173,764	182,038
	Value of cereals produced annually in KShs Millions	4,649,815	4,976,281	5,225,094	5,486,349	5,747,604
Roots and Tuber crops Production	MT of cassava produced	1,816	1520	1600	1685	1,770
	Annual acreage (Ha) under cassava	230	239	251	264	277
Agricultural Mechanization	No of farmers accessing the AMS annually	654	1,000	1,000	1,500	2,000
	Amount of OSR collected from the AMS (M)	0.5M	1.5	2	2.5	3
Irrigated Agriculture Promotion	No. of irrigation schemes established/rehabilitated	2	10	10	10	10
	Increase in total areas put under irrigation in Ha	132	72	72	72	72
Land development	Length in KM of soil conservation structures	195	600	700	800	900
	Area under soil and water conservations in Ha	2,652	3,760	5,000	6,500	7,000
	No. of farmers adopting and benefitting from the programmes	5,304	11,250	15,000	19,500	24,000
	Acreage of rangeland in hectares that has been rehabilitated or restoration		3980	4200	4900	5,600
Agriculture extension	No of farmers engaged in New resilient agriculture & livestock enterprises	Livestock 5600	12,100	13,300	14,512	15,724
Poultry development	Annual Population of Poultry disaggregated into specific type	1,808,161	2,080,000	2,200,100	2,400,000	2,599,900
	Total number of trays of eggs produced annually	1,493,000	1,629,000	1,791,000	1,995,500	2,200,000
	MT of poultry meat produced annually	6,610	7,319	8,419	10,030	11,641
	MT of poultry meat processed	208	2400	2400	2400	2,400
Dairy Development	No. of farmers practicing dairy farming	9,730	11,100	11,700	12,300	12,900
	Population of dairy cattle in the county	33,200	34900	36700	38500	40,300
	Total milk produced annually in '000 litres	27,296	32100	35,000	35,400	37,100
	MT of processed milk	5,700	2000	3,000	4,000	5,000
	No. artificial inseminations done			5,500	6,000	6,500
Integrated meat production and marketing	No. of farmers practicing Beef farming	100,115	104000	114,000	126,000	138,000
	Population of beef cattle in the county	239,233	249000	259,000	269,000	279,000
	MT of beef from feedlot	117.8	2,500	3,000	35,000	67,000
	Total beef produced in ('000 Kgs)	4,962	5,129	5,334	5,547	5,760
	No. of turned Hides & Skins ('000)	122,094	65	70	80	90
	No. of farmers practicing goat and sheep farming	146,970	139000	153000	168000	183,000
	Population of sheep and goat in the county	1,085,028	1,011,000	1,071,000	1,139,000	1,207,000
	Total chevron and mutton produced in (MT)- feedlot	3,354.184	2782	2948	3125	3,302
Beekeeping Development	No. of farmers practicing pig farming	138	160	200	250	300
	No. of farmers practicing bee keeping	6,750	13,600	13,800	14,100	14,400
Fisheries Development	MT of honey produced	660	686	700	714	770
	No. of farmers practicing Aquaculture	220	300	350	600	850
	Quantity of fish produced (Tons)	8.2	9	10	14	18
	Proportion of farmers' linked to agriculture financing organization for credit			50	60	70

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Crop, Livestock Pests and Disease Control	No. of farmers benefiting from subsidized farm inputs		10,000	130,000	150,000	170,000
	Proportion of incidences of notifiable pest and diseases reported and controlled		100%	100%	100%	100%
	No. of livestock vaccinated			300,000	305,000	310,000
	No. of farms certified as pest and disease free		20	25	30	35
	No. of cold storage facilities and warehouses operationalized		6	2	2	2
Cooperative Movement development	No. of farmers undertaking insurance services for their agricultural ventures		9.375	9.375	15,850	19,520
	No. of active cooperative			200		
	% compliance with the statutory requirements		60	65	70	75
	Annual turnover for cooperative societies (KShs Millions)		300	300	470	520
	Total Share Capital in the cooperative (KShs Millions)		193	193	196	200
	No. of cooperatives accessing the operationalized Cooperative Development funds		40	50	60	70
	No. of audited cooperatives			100	100	100
	No. of market data base established		1	1	1	1
	MT./Volumes of commodities marketed		5000	1000	1000	1,000
Policy and Legal Framework Strengthening	No. of market linkages established		6	6	6	6
	No. of multipurpose laboratory constructed		1			
	Proportion of Agriculture Sector Transformation Growth Strategy (ASTGS) Implemented		30	50	60	70
	No. of policies, ACTs regulations reviewed/developed		5	5	3	

#### H. Devolution Sector

Programme	Key Performance Indicators	Actual Achievement 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Public Service Performance Management and Delivery Services	% of automation of human resource functions	50	60	70	80	90
	No. of Human Resource plans developed	1	1	1	1	1
	No. of policies developed under human resource			6		
	No. of office blocks constructed (public service board)	0	1	1	0	
	No. of reviewed staff establishments			1		
	No. of career progression guideline developed/reviewed			1		
	% level of satisfaction with public board service delivery/ customer satisfaction	60%	70%	75%	80%	85%

	Average turnaround time for key processes and requests (Minutes)	-	30	15	5	
	Public service productivity index %		80			
	% of the population satisfied with their last experience of public services		80			
	No. of ISO audit reports done	0	1	1	1	1
	% of county public servants meeting 70% of performance appraisal targets	100	100	100	100	100
	No. of sensitization forums on Human resource reforms held		4			
	No. of sensitization forums and reports on National values and principles held		4			
	Percentage of performance evaluations completed on time	100	100	100	100	
	Budget absorption rate		90%	95%	95%	
	No. of employee satisfaction surveys done		1	1	1	1
	Customer satisfaction index		100%	100%	100%	100%
	Staff satisfaction index		80%			
County Leadership, Governance and Coordination	No. of sub county and ward offices constructed	3	7	7	7	7
	No. of county branding manuals developed			1		
	Number of cabinet memos implemented	-	52	52	52	
	Proportion of county services decentralized	-	80	90	95	
	No. of decentralized offices constructed	3	5	7	20	
	% compliance with national values and principles of public service	-	70	75	80	
	No of policy, legal and institutional frameworks drafted and approved	-	2	2	2	2
Strategic partnerships	No. of MoUs signed and implemented		4	5	6	10
	No. of non-state actors engaged in county development	-	15	20	30	35
	No. of development partners caucus forums			1		
Resource Mobilization	% of OSR funding budget	13	15	17	20	
	% increase in Own source revenue collected	23	23	25	26	
	No. of OSR streams mapped and assessed	8	37	39	41	
Public Finance Management	No. of statutory documents prepared and published	-	20	20	20	
	No. of enterprise risks assessed	-	1	1	1	
	% of development budget in the total county budget	-	35	35	35	
	% of procurement undertaken through e-procurement	-	100	100	100	
	No. of public expenditure review (PER) reports prepared and published	-	1	1	1	
Results Based Monitoring and Evaluation	No. of CSAs published	1	1	1	1	
	No. of Annual Progress Reports	1	1	1	1	1
	No. of ward profiles prepared and disseminated	30	30	30	30	
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
Disaster Risk Mitigation and Preparedness	No. of Disaster Risk Units established and equipped	2	3	2	2	
	No. of Disaster Risk Management frameworks developed	1	1			
	No. of drought contingency plans prepared	1	1	1	1	

	Proportion of county developments with Risk Identification and Management Plans.	70	80	90	90	
	No. of early warning information reports disseminated	4	4	4	4	
	No. of fire engine (prototype) purchased for Makindu and Konza Technopolies	-		2		
Legislation and Oversight	No. of approved Bills, Policies and Regulations	12	5	5	5	
	No. of budgets and plans processed and approved	6	8	10	12	
	No. of public participation and civic education activities undertaken	6	8	10	12	
	No. of Open Days held	2	2	2	2	
	No. of County Assembly offices constructed and equipped	1	1	1		
	No. of legal advisory clinics on land succession held	7	16	30	30	30
	No. of beneficiaries of legal advisory clinics on land succession	2,917		3,000	3,000	3,000
	No of cases concluded		3			
	No. of Legal advisories done		8			
	No. of Court cases in which the county was sued, and cases where the county itself sued.		4			
Participatory Development and Civic Education	% of population involved in participatory and representative decision making	30	30	35	40	60
	No. of Ward HODs capacity built			600		
	No. of grievance redress mechanisms committees re-established			1		
	No. of development committees established and operationalized	4,381	4,381	4,381	4,381	4,381
	No. of community action plans developed and implemented	246	246	246	246	246
	Social safeguard reports done and implemented	1	1	1	1	1
	Innovation and sustainability report	1	1	1	1	1
	No. of civic education and feedback forums held	246	246	246	246	246
	No. of resource materials developed and shared with the citizens	6	5	5	5	5
	No. of civic education curricula developed and disseminated	1	1	1	1	
Alcoholic Drinks Control, Licensing & Coordination	Number of Liquor premises inspected and licensed	2,639		2,700		

**ANNEX V: 2026 COUNTY FISCAL STRATEGY PAPER(CFSP) PARTICIPATION REPORT**

*To be finalized after public participation is conducted*

DRAFT