REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

DRAFT 2027 MAKUENI COUNTY FISCAL STRATEGY PAPER

Theme

"Consolidating Development Gains Through Resilient, Inclusive and Accountable Service Delivery"

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Makueni County Fiscal Strategy Paper (CFSP) 2027
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FOREWORD

The 2027 County Fiscal Strategy Paper (CFSP) has been prepared in accordance with Section 117 of the Public Finance Management (PFM) Act, 2012 (as amended by the Public Finance Management (Amendment) Act, 2026). This policy document sets out the County Government's priority programs, fiscal framework, and sector ceilings that will guide the preparation of the FY 2027/28 Budget. FY 2027/28 marks the final implementation phase of the Third Generation County Integrated Development Plan (CIDP 2023–2027). As we enter this concluding year of the current planning cycle, our focus is firmly anchored on completing ongoing flagship projects, clearing pending obligations, and ensuring that the transformative commitments made to the people of Makueni are fully realized.

To achieve this, the FY 2027/28 Budget will be anchored on the County Annual Development Plan (CADP) 2027/28 under the theme: "Consolidating Development Gains Through Resilient, Inclusive and Accountable Service Delivery." This theme reflects our shift towards protecting the socio-economic progress achieved over the last four years while strengthening our institutional capacity to withstand climatic and economic shocks.

In formulating this CFSP, the County Treasury has maintained a prudent fiscal stance. Resource allocation prioritizes high-impact interventions in water security, climate-smart agriculture, accessible healthcare, youth empowerment, and critical infrastructure. At the same time, we remain committed to enhancing own-source revenue mobilization, enforcing strict expenditure controls, and promoting transparency and value for money across all county departments.

The preparation of this paper benefited from extensive consultations with Makueni residents, the County Assembly, civil society, the private sector, and development partners. Their insights have ensured that our fiscal priorities remain responsive to the real needs of our communities across all wards. I urge all County Executive Committee Members, Accounting Officers, and stakeholders to adhere to the policy guidelines and expenditure ceilings set out in this paper as we work together to deliver a legacy of sustainable development.

DAMARIS MUMO KAVOI,
COUNTY EXECUTIVE COMMITTEE MEMBER: FINANCE, SOCIO-ECONOMIC PLANNING AND HEAD OF COUNTY TREASURY

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ACKNOWLEDGEMENT

The preparation of the Makueni County Fiscal Strategy Paper (CFSP), 2027 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), Evelyn Muema (Director Human Resource Management), Stanlus Matheka (Ag Director Socio-Economic Planning), Mark Muthoka (Ag Director Revenue Services), Benson Kiniva (Deputy Director Revenue Services), Ramadhan Masila (Ag. Director M&E) Augustus Ngonzi (Ass. Director M&E), Jacklyne kiting'o (Senior Economist), Evans Kisilu (Senior Economist), Mathias mbweli (Senior Statistician), Jeremiah Mutunga (budget officer) , Richard Mwendwa (budget officer), Jacob Kyungu (Economist), Nathan Wahome (Economist), Ruth Mwongeli (Economist), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Benjamin Mengo (Senior M&E), Dorcas Mwende (M&E Officer), Evelynn Mutanu (Communication Officer), Budget Interns: Francis Mwova and Margaret Muteti. 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. Makueni 2027 County Fiscal Strategy Paper reaffirms the County Government's commitment to fiscal discipline, transparency, and people-centred development in pursuit of sustainable economic growth and improved service delivery.

CYRUS MUTISYA

CHIEF OFFICER – SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE, MONITORING AND EVALUATION

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ABBREVIATIONS AND ACRONYMS

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

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

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

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EXECUTIVE SUMMARY

Makueni County Fiscal Strategy Paper (CFSP) 2027 establishes the fiscal policy framework for the preparation of the FY 2027/28 County Budget and 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 2027/28 Annual Development Plan (ADP), and national development priorities.

The CFSP focuses on "***consolidating development gains through resilient, inclusive and accountable service delivery***", 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.

Chapter One outlines the legal, policy, and strategic framework for preparing Makueni County Fiscal Strategy Paper (CFSP) 2027, in accordance with Section 117 of the PFMA, 2012, and Article 220 (2) of the Constitution of Kenya. This chapter aligns county fiscal priorities with the 2023–2027 County Integrated Development Plan (CIDP) and the FY 2027/28 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 2025/26 and the first Quarter of FY 2026/27. It highlights strong revenue performance, driven by equitable share transfers and improved own source revenue (OSR) collection, despite a decline in conditional grants. 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 and service delivery. 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,

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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 2027/28, 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 achievement of medium-term development objectives.

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CHAPTER ONE: INTRODUCTION

The 2027 County Fiscal Strategy Paper (CFSP) is prepared in accordance with Article 220(2) of the Constitution of Kenya and Section 117 of the PFMA, 2012 (as amended by the Public Finance Management (Amendment) Act, 2026). Pursuant to Section 117(1) and (6) of the amended Act, the County Treasury is mandated to submit the approved CFSP to the County Assembly by 7th March, and the County Assembly is required to consider and adopt the paper, with or without amendments, within twenty-one (21) days of submission. Within seven days of submission to the County Assembly, the County Treasury is further required to publish and publicize the document.

This paper serves as the foundational policy and fiscal framework guiding the preparation of the FY 2027/28 and Medium-Term Expenditure Framework (MTEF) budget estimates. It sets out the county's broad strategic priorities, recent fiscal performance, macroeconomic outlook, revenue projections, and sector expenditure ceilings.

1.1 Objectives of the 2027 County Fiscal Strategy Paper (CFSP)

The objectives of this CFSP are to:

i) Provide a strategic and evidence-based fiscal framework to guide the preparation of the County Budget Estimates for FY 2027/28 and the Medium-Term Expenditure Framework, ensuring alignment with the Annual Development Plan (ADP) 2027/28 and the County Integrated Development Plan (CIDP) 2023–2027.

ii) **Align with National Policy:** Harmonize County spending priorities with the national Budget Policy Statement (BPS), Kenya Vision 2030, and BETA.

iii) Align county fiscal policy and resource allocation with the key development objectives articulated in the FY2027/28 Annual Development Plan:

   a. **Universal Water Access & Climate Resilience.** Expanding last-mile potable water connectivity, rainwater harvesting, sand dams, and natural resource management to mitigate drought impacts.

   b. **Sustainable Agriculture & Value Addition.** Boosting food security and local farm incomes through extension services, mechanization, and value chain promotion in key Value chains.

   c. **Accessible, Quality Healthcare.** Strengthening preventive and promotive healthcare alongside universal health coverage initiatives such as Makueni UHC/SHA integration.

   d. **Infrastructure & Enterprise Development.** Upgrading rural road networks, developing urban infrastructure, and supporting non-farm enterprises, cooperatives, and youth empowerment.

   e. **Public Sector Transformation & Innovation.** Automating county government services, enhancing own-source revenue collection, and mobilizing funds through strategic development partnerships.

iv) **Establish indicative Sector Ceilings:** Set realistic expenditure limits for county departments to guide balanced annual budget preparation in accordance with Section 117 of the PFM Act, 2012.

v) **Enforce Fiscal Responsibility:** Contain personnel emoluments, allocate at least 30% of the budget to development expenditure, and systematically clear pending bills.

vi) **Enhance Own-Source Revenue (OSR):** Expand local revenue collection through full automation, GIS mapping, and implementation of the *ArdhiMakueni* portal.

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vii) Enhance participatory and transparent budgeting processes, ensuring broad stakeholder engagement and integration of Environmental, Social, Health, ICT, Energy, Climate and Disaster Mainstreaming in the participatory processes.

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CHAPTER TWO: COUNTY GOVERNMENT FISCAL PERFROMANCE

The County Government's FY 2026/27 Supplementary Budget I amounted to Kshs. 13,969,195,279, comprising 58 percent (Kshs. 8,149,937,710) allocated to recurrent expenditure and 42 percent (Kshs. 5,819,257,569) to development expenditure, reflecting the County's commitment to balancing operational requirements with development priorities. The budget was financed primarily through the Equitable Share of Kshs. 9,245,743,223 (66 percent), complemented by Own Source Revenue of Kshs. 2,091,174,156 (15 percent), Conditional Allocations, Loans and Grants amounting to Kshs. 1,663,107,897 (12 percent), and balances carried forward from FY 2025/26 amounting to Kshs. 969,170,003 (7 percent).

2.1 Revenue Performance

The County recorded an overall revenue performance of 95 percent in FY 2025/26, with actual receipts amounting to Kshs. 12,214,724,676 against a revised budget of Kshs. 12,862,921,264, resulting in a shortfall of Kshs. 648,196,588. Equitable Share was fully realized at 100 percent, while Conditional Allocations achieved 61 percent. Own Source Revenue (OSR) exceeded its target, achieving 103 percent performance, largely driven by Appropriations in Aid (AIA), which recorded 199 percent of its target. However, collections from other own-source revenue streams achieved 49 percent, highlighting the need to strengthen revenue mobilization across these streams. Tables 1 and 2 provide a detailed analysis of the FY 2025/26 revenue outturn and a comparative assessment of revenue performance over the four-year period from FY 2022/23 to FY 2025/26.

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

Revenue Source	FY 2025/26Revised Budget (2) Estimates	Performance as at Jun 30, 2026	Variance	Performance Rate (Percent)
Equitable Share	8,976,335,654	8,976,335,654	0	100
Conditional Allocations - Loans and Grants	1,335,430,128	809,795,108	525,635,020	61
Other Revenues Sub Total	**10,311,765,782**	**9,786,130,762**	**525,635,020**	**95**
County Own Generated Revenue- Other Streams	1,067,556,464	526,730,468	540,825,996	49
County Own Generated Revenue- AIA	600,000,000	1,193,972,463	-593,972,463	199
Total OSR	**1,667,556,464**	**1,720,702,931**	**-53,146,467**	**103**
Total OSR & Other Revenues FY 2025/26	11,979,322,246	11,506,833,693	472,488,553	96
FY 2024/25 Reallocation Funds	883,599,018	707,890,983	175,708,035	80
Total Revenues	**12,862,921,264**	**12,214,724,676**	**648,196,588**	**95**

Source: County Treasury, 2026

Actual revenue collections increased by 10 percent, from Kshs. 11.114 billion in FY 2024/25 to Kshs. 12.215 billion in FY 2025/26, representing an increase of Kshs. 1.101 billion. The growth was primarily driven by a 33 percent increase in OSR, which rose from Kshs. 1.291 billion to Kshs. 1.721 billion, alongside a 6 percent increase in Equitable Share and a significant increase in Conditional Allocations, Loans and Grants. The strong OSR growth reflects improved revenue mobilization, particularly through AIA collections. However, Reallocation Funds declined by 29 percent compared to the previous financial year. Overall, the increase in revenue receipts

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demonstrates improved resource mobilization and growth in the County's revenue base over the review period.

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	FY 2025/26 Actuals	Change 24/25 Vs 25/26	Percentage Change
Equitable Share	8132	7779	8497	8976	479	6
Conditional Allocations (Loans and Grants)	441	425	322	810	488	152
Own Source Revenue	892	1045	1291	1721	430	33
Reallocation Funds	1103	641	1004	708	-296	29
Total	**10568**	**9889**	**11114**	**12215**	**1101**	**10**

Source: County Treasury,2026

2.1.1 Own Source Revenue Collection

Own Source Revenue (OSR) recorded significant growth during the period under review, increasing from Kshs. 1,290,552,746 in FY 2024/25 to Kshs. 1,720,702,931 in FY 2025/26, representing a 33 percent increase. This growth reflects the County Government's continued efforts to strengthen revenue mobilization, enhance collection efficiency, improve compliance and expand the local revenue base

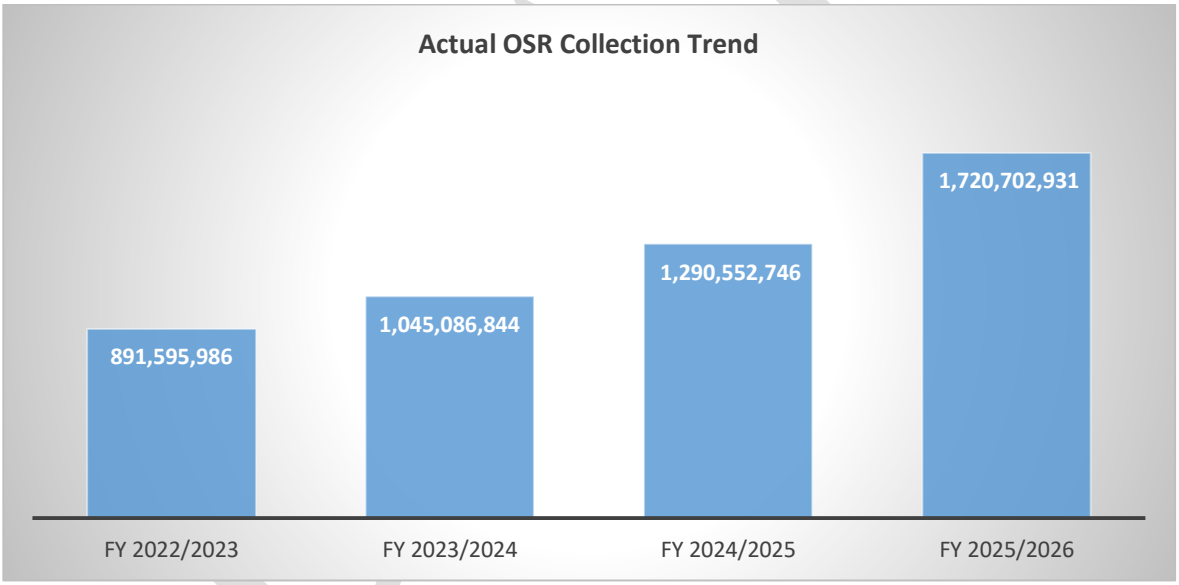

Figure 1: Own Source Revenue Performance FY 2022/23 – 2025/26
Source: County Treasury.

The improved OSR performance in FY 2025/26 was largely attributed to targeted administrative, operational and technological reforms aimed at strengthening revenue administration and improving compliance. Key interventions included the rollout of a unified invoicing framework, introduction of incentives for early payment and instalment arrangements, enhanced interdepartmental coordination and expanded use of cashless payment platforms to promote transparency and minimize revenue leakages. The County also leveraged business census data to support targeted enforcement and revenue planning, alongside implementation of rapid revenue enhancement initiatives. These measures were complemented by public sensitization through

roadshows and market clinics, which promoted awareness, encouraged voluntary compliance and supported improved revenue collection.

2.2 Expenditure Performance

2.2.1 Expenditure Performance, FY 2022/23-2025/26

During FY 2025/26, the County's cumulative expenditure amounted to KShs. 11,356,245,434 translating to an overall absorption rate of 88 percent an increase of one percent from 87 percent recorded in FY 2024/25. The County Executive spent KShs 10,361,592,469 against its allocated budget of KShs. 11, 837,810,651 achieving an absorption rate of 88 percent. Similarly, the County Assembly utilized KShs. 994,652,965 out of its budget allocation of KShs 1,025,110,613, reflecting an absorption rate of 97 percent. The total recurrent expenditure for FY 2025/26 was KShs. 8,203,138,423 reflecting 99 percent absorption rate, up from 94 percent reported in FY 2024/25. The development expenditure for the period was KShs. 3,153,107,011 with a 69 percent absorption rate.

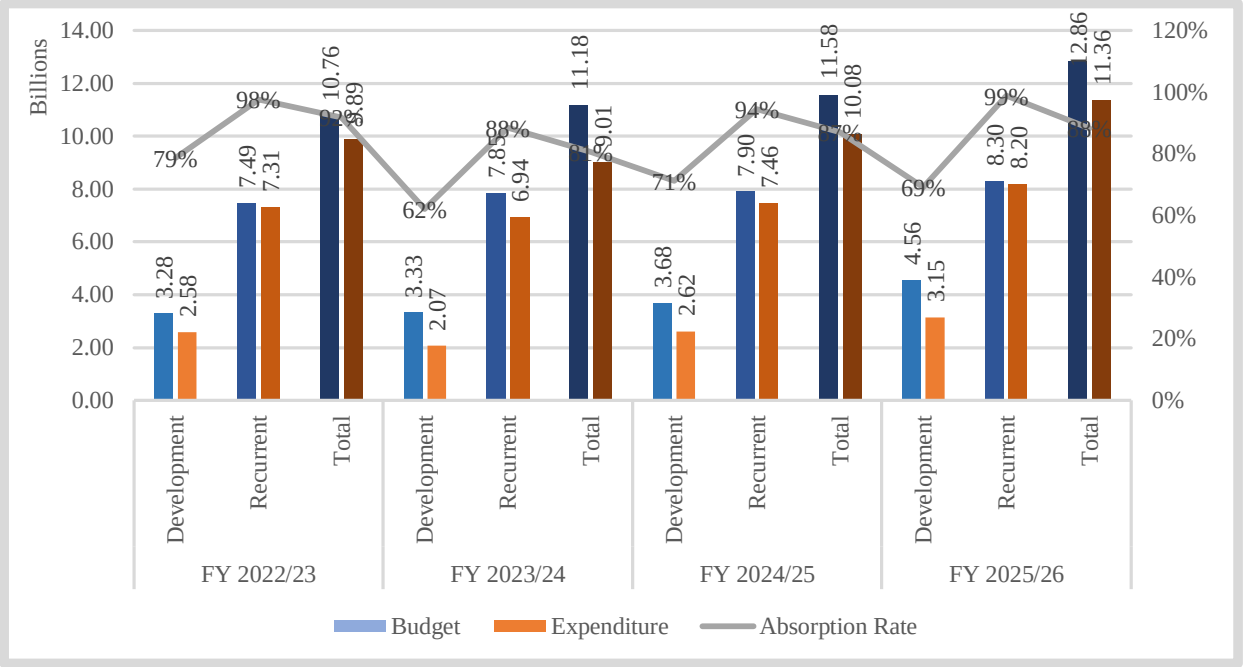

Figure 2: FY 2022/23 - FY 2024/25 Expenditure and absorption performance

Source: The County Treasury,2026

2.2.2 Expenditure by Economic Classification

In FY 2025/26, the expenditure on salaries was 48 percent, development 28 percent, and operations and maintenance 24 percent of the total county expenditure, as shown in the figure below:

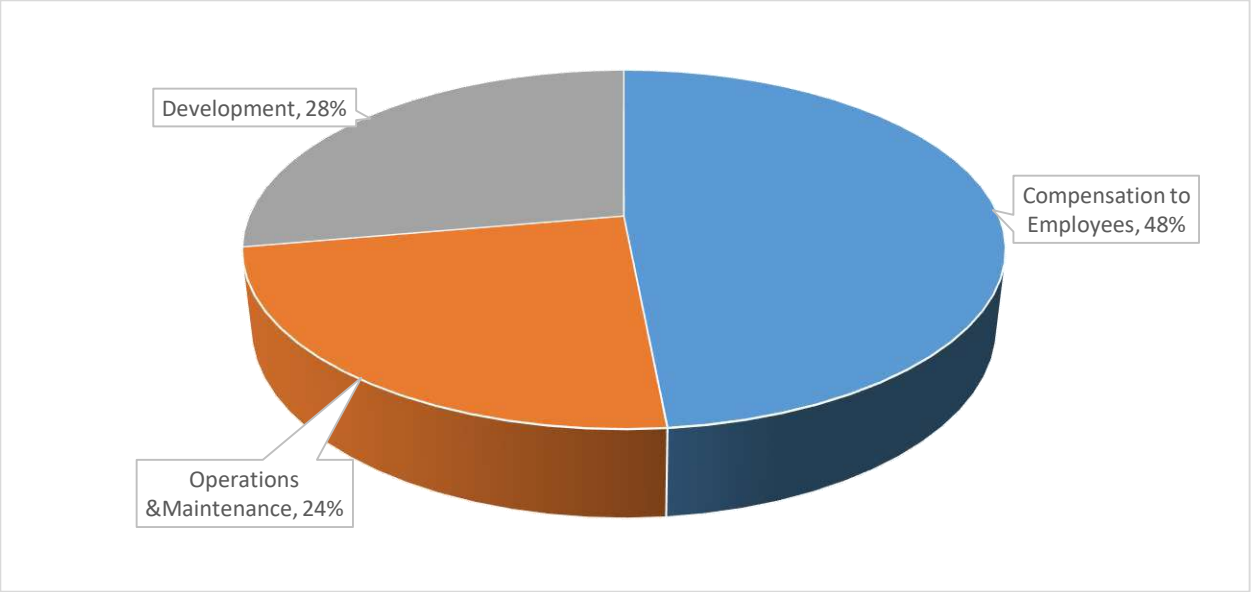

Figure 3: FY 2022/23 - FY 2024/25 Expenditure by Economic Classification

Table below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2025/26;

Table 3: FY 2022/23 - FY 2024/25 Expenditures Per Economic Classification

Economic Classification	Absorption 2022/23	Absorption 2023/24	Absorption 2024/25	FY 2025/26 Revised Budget 2	Expenditure as at 30th June 2026	Absorption 2025/26
County Executive						
Salaries	100%	91%	94%	5,033,563,322	5,011,255,844	100%
O&M	94%	83%	93%	2,300,666,963	2,257,572,761	98%
Recurrent	**97%**	**88%**	**94%**	**7,334,230,284**	**7,268,828,605**	**99%**
Development	79%	63%	71%	4,503,580,366	3,092,763,864	69%
Sub Total	91%	**80%**	**86%**	**11,837,810,651**	**10,361,592,469**	88%
County Assembly						
Salaries	100%	93%	100%	495,224,277	495,224,277	100%
O&M	100%	94%	100%	469,407,039	439,085,541	94%
Recurrent	**100%**	**94%**	**100%**	**964,631,315**	**934,309,818**	**97%**
Development	48%	29%	88%	60,479,298	60,343,147	100%
Sub Total	**98%**	**89%**	**100%**	**1,025,110,613**	**994,652,965**	97%
Total Budget						
Salaries	100%	91%	95%	5,528,787,598	5,506,480,121	100%
O&M	95%	85%	94%	2,770,074,002	2,696,658,302	97%
Recurrent	**98%**	**88%**	**94%**	**8,298,861,600**	**8,203,138,423**	**99%**
Development	79%	62%	71%	4,564,059,665	3,153,107,011	69%
Total Budget	**92%**	**81%**	**87%**	**12,862,921,264**	**11,356,245,434**	88%

Source: The County Treasury,2026

2.2.3 Departmental Expenditures per Economic Classification

In FY 2025/26, the analysis of expenditure by economic classification across departments showed that health services recorded the highest expenditure of Kshs. 4,142,637,944, reflecting an absorption rate of 98 percent, followed by ICT, Education, and Internship, with a total of Kshs. 1,062,906,446 at a 98 percent absorption rate. The Office of the County Attorney had the lowest expenditure of Kshs. 70,075,406, with an 84 percent absorption rate. The table below shows departmental expenditures by economic classification and their overall absorption rates.

Table 4: FY 2025/26 Departmental Expenditures per economic classification

No	Departments	FY 2025/26 Supplementary Budget (2) Estimates	Salaries Expenditure 30th June, 2026	O&M Expenditure as at 30th June, 2026	Total Recurrent Expenditure as at 30th June, 2026	Development Expenditure 30th June, 2026	Total Expenditure as at 30th June, 2026	Overall Absorption (%)
1.	Agriculture, Livestock, Fisheries and Cooperative Development	663,348,123	235,578,558	48,875,267	284,453,825	304,904,637	589,358,462	89
2.	County Attorney	83,093,739	20,932,732	49,142,674	70,075,406	-	70,075,406	84
3.	County Public Service Board	79,751,184	45,866,176	33,747,432	79,613,608	-	79,613,608	100
4.	County Secretary	633,557,545	569,769,476	63,044,911	632,814,387	-	632,814,387	100
5.	Devolution, Public Participation, County Administration & Special Programmes	800,264,501	226,909,612	130,607,435	357,517,047	89,260,232	446,777,279	56
6.	ICT, Education and Internship	1,087,965,726	721,713,764	90,419,437	812,133,201	250,773,245	1,062,906,446	98
7.	Emali Sultan- Hamud Municipality	115,532,398	12,610,000	29,928,960	42,538,960	72,192,614	114,731,574	99
8.	Finance and Socio Economic Planning	551,553,049	232,388,115	254,213,350	486,601,465	49,708,037	536,309,502	97
9.	Makueni Fruit Development & Marketing Authority	100,050,657	17,432,207	19,355,226	36,787,433	62,889,611	99,677,044	100
10.	Gender, Children, Youth, Sports and Social Services	327,336,894	54,564,327	174,320,318	228,884,645	83,547,737	312,432,382	95
11.	Governorship	489,464,747	57,781,847	428,561,119	486,342,966	-	486,342,966	99
12.	Health Services	4,239,644,231	2,480,399,401	613,559,493	3,093,958,893	1,048,679,051	4,142,637,944	98
13.	Lands, Urban Planning and Development, Environment and Climate Change	693,335,295	60,863,832	26,355,740	87,219,572	152,560,590	239,780,162	35
14.	Makueni County Sand Conservation and Utilization Authority	91,180,634	29,926,162	46,672,561	76,598,723	13,840,289	90,439,012	99
15.	Trade, Industry & Cooperatives	260,170,405	67,763,862	86,066,836	153,830,698	47 ,515,845	201,346,543	77
16.	Infrastructure, Transport, Public Works, Housing & Energy	706,088,030	86,855,701	67,754,587	154,610,288	442,529,965	597,140,253	85
17.	Water, Sanitation & Irrigation	772,994,371	86,109,521	27,066,923	113,176,443	444,003,037	557,179,480	72
18.	Wote Municipality	142,479,124	3,790,553	67,880,492	71,671,045	30,358,974	102,030,019	72
	Sub total	**11,837,810,651**	**5,011,255,844**	**2,257,572,761**	**7,268,828,605**	**3,092,763,864**	**10,361,592,469**	**88**
19.	County Assembly	1,025,110,613	495,224,277	439,085,541	934,309,818.	60,343,147	994,652,965	97
	Total Budget	**12,862,921,264**	**5,506,480,121**	**2,696,658,302**	**8,203,138,423**	**3,153,107,011**	**11,356,245,434**	**88**

Source:County Treasury, 2026

2.2.4 Departmental Expenditure by Programme and Sub programme

The county implemented the program-based budget across county departments and agencies. The table shows the expenditure performance of the programmes and sub-programmes.

Table 5: Departmental Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	70,323,833	-	70,169,066	-	100	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	1,329,080	15,060,112	1,290,147	11,728,732	97	78
Programme 3 : Urban planning	SP3. 1 Urban planning	4,764,011	53,202,432	4,730,165	12,720,525	99	24
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	850,000	199,714	812,038	99,740	96	50
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,430,000	537,176,114	10,218,155	128,011,594	98	24
	Sub Total	**87,696,924**	**605,638,371**	**87,219,572**	**152,560,590**	**99**	**25**
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	71,873,777	70,605,348	71,671,045	30,358,974	100	43
	Sub Total	**71,873,777**	**70,605,348**	**71,671,045**	**30,358,974**	**100**	**43**
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	72,993,438	42,538,960	**72,192,614**	100	99
	Sub Total	**42,538,960**	**72,993,438**	**42,538,960**	**72,192,614**	**100**	**99**
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
	Sub Total	**77,335,074**	**13,845,560**	**76,598,723**	**13,840,289**	**99%**	**100**
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,645,311,486	990,891,556	2,621,442,195	925,948,372	99%	93
Curative health care services	SP2. 1 :Curative health care services	335,097,026	8,161,535	333,137,710	4,810,885	99%	59
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	139,378,989	117,919,794	99%	99
	Sub Total	**3,121,661,645**	**1,117,982,586**	**3,093,958,893**	**1,048,679,051**	**99%**	**94**
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	103,012,513	1,987,623	102,228,940	-	99%	0%
Road Transport	SP2.1 : Road transport	27,945,000	467,464,946	27,721,348	366,704,040	99%	78%
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	1,895,000	993,600	97%	99%
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	22,795,000	79,937,949	22,765,000	74,832,325	100%	94%
	Sub Total	**155,697,513**	**550,390,517**	**154,610,288**	**442,529,965**	**99%**	**80%**
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	734,909,886		734,903,096		100%	

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Early childhood development education	SP2.1 : Early childhood development education	19,960,503	190,690,236	19,775,113	173,714,052	99%	91%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	2,245,740	66,976,281	1,652,599	62,552,632	74%	93%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,925,735		27,873,830		100%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,091,653	17,006,562	15,090,993	14,506,562	100%	96%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	13,159,130		12,837,570		98%	
	Sub Total	**813,292,647**	**274,673,079**	**812,133,201**	**250,773,245**	**100%**	**91%**
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	135,153,981	-	132,275,080	-	98%	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	98,119,752	6,943,379	43,983,929	99%	45%
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	1,285,300	913,447		97%	0%
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,843,634	2,564,880	3,801,943	2,538,840	99%	99%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	10,234,626	1,000,000	9,896,849	993,076	97%	99%
	Sub Total	**157,200,472**	**102,969,932**	**153,830,698**	**47,515,845**	**98%**	**46%**
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	77,377,967	1,000,000	76,989,316	29,260	99%	3%
Gender and Social Development	P2: Gender and Social Development	33,906,680	53,595,905	32,879,389	47,496,018	96%	89%
Sports development	P3; Sports development	32,768,234	15,763,163	32,277,177	12,874,335	98%	82%
Youth empowerment	P4; Youth empowerment	87,119,246	25,805,699	86,738,763	23,148,124	100%	90%
	Sub Total	**231,172,127**	**96,164,767**	**228,884,645**	**83,547,737**	**99%**	**87%**
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899	1,167,840	70,075,406		86%	-
	Sub Total	**81,925,899**	**1,167,840**	**70,075,406**	-	**86%**	-
Governorship							
General Administration & Support Services	P1: General administration & planning	489,464,747		486,342,966		99%	
	Sub Total	**489,464,747**	-	**486,342,966**		**99%**	-
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	633,557,545		632,814,387		100%	
	Sub Total	**633,557,545**	-	**632,814,387**		**100%**	-
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	**79,751,184**	-	79,613,608		**100%**	
	Sub Total	**79,751,184**	-	**79,613,608**	-	**100%**	-
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	289,234,256	54,215,318	281,351,952	49,708,037	97%	92%

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Public financial management	Sub-Programme 2.1:Financial Accounting services	24,500,000	-	24,266,299	-	99%	
	Sub-Programme 2.2; Budget formulation, coordination and management	77,870,480	-	77,382,174	-	99%	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	10,589,448	-	96%	
	Sub-Programme 2.4; Resource mobilization	42,950,000	-	42,701,283	-	99%	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	5,402,500	-	95%	
	Sub-Programme 2.6; Economic planning	22,681,805	-	22,322,556	-	98%	
	Sub-Programme 2.7; Monitoring & Evaluation	11,901,190	-	11,414,694	-	96%	
	Sub-Programme 2.8; County Statistics	5,550,000	-	5,438,719	-	98%	
	Sub-Programme 2.9; Enterprise Risk Management	900,000	-	860,541	-	96%	
	Sub-Programme 2.10; Assets Management	5,000,000	-	4,871,300	-	97%	
	Sub Total	**497,337,731**	**54,215,318**	**486,601,465**	**49,708,037**	**98%**	**92%**
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,559,513	435,409,500	247,427,535	82,128,307	100%	19%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,800,000	52,312,888	1,800,000	100%	100%
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,673,999	4,500,000	33,673,999	4,497,471	100%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	18,270,725	834,764	18,202,625	834,454	100%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,700,000	-	5,700,000	-	100%	
	Sub Total	**357,720,237**	**442,544,264**	**357,517,047**	**89,260,232**	**100%**	**20%**
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	95,631,708	180,300,598	94,921,376	115,022,534	99%	64%
Water infrastructure Development	SP 2.1: Water harvesting and storage	7,673,936	87,768,358	7,519,842	63,443,563	98%	72%
	SP2: Piped water supply infrastructure	3,401,168	300,998,936	3,374,761	209,780,471	99%	70%
	SP.3: Ground water development	7,422,861	89,796,807	7,360,464	55,756,469	99%	62%
	Sub Total	**114,129,673**	**658,864,699**	**113,176,443**	**444,003,037**	**99%**	**67%**
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	266,069,458	295,817,731	265,701,877	233,874,246	100%	79%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,842,404	2,771,802	38,242,935	98%	91%

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	8,238,308	4,280,000	4,506,312	100%	55%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	21,885,471	8,610,867	17,982,742	100%	82%
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	3,089,279	10,298,401	100%	96%
	Sub Total	**284,873,698**	**378,474,425**	**284,453,825**	**304,904,637**	**100%**	**81%**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
	Sub Total	**37,000,435**	**63,050,222**	**36,787,433**	**62,889,611**	**99%**	**100%**
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
	Sub Total	**964,631,315**	**60,479,298**	**934,309,818**	**60,343,146**	**97%**	**100%**
Total County Budget		**8,298,861,601**	**4,564,059,664**	**8,203,138,423**	**3,153,107,009**	**99**	**69**

2.3 FY 2026/27 Quarter One Fiscal Performance

2.3.1 FY 2026/27 Quarter One Revenue Performance

The FY 2026/27 budget of Kshs. 13,969,195,280 is financed through four main sources: Equitable Share of Kshs. 9,245,743,223 (66 percent), County Own Source Revenue of Kshs. 2,091,174,156 (15 percent), Conditional Allocations, Loans and Grants amounting to Kshs. 1,663,107,898 (12 percent), and FY 2025/26 cash balances of Kshs. 969,170,003 (7 percent). By the end of the first quarter, total revenue receipts amounted to Kshs. 3,133,733,497, representing 22 percent of the annual budget. This was an increase of Kshs. 1,453,263,904 compared to Kshs. 1,680,469,593 recorded during a similar period in FY 2025/26. The improved performance was primarily driven by increased Own Source Revenue collections, higher Equitable Share receipts and the utilization of cash balances brought forward from the previous financial year.

2.3.1.1. Own Source Revenue

Own Source Revenue collections during the first quarter amounted to Kshs. 388,437,321, representing 19 percent of the annual target of Kshs. 2,091,174,156. This reflected an increase of Kshs. 148,345,799 (62 percent) compared to Kshs. 240,091,523 collected during the corresponding period in FY 2025/26. The collections comprised Kshs. 280,190,730 from Health AIA, representing 72 percent of total OSR, while other routine revenue streams contributed Kshs. 108,246,592, accounting for 28 percent. The strong contribution from

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Health AIA underscores the growing importance of health-sector collections in the County's revenue base. However, performance across several non-AIA streams remained below expectation, highlighting the need to intensify revenue mobilization, compliance enforcement and arrears recovery. A detailed breakdown of performance by revenue stream is presented in Table 6.

Table 6: FY 2026/27 First Quarter OSR Performance per Stream

S/ No	Sources	Targets 2026/27	Actual 2026/27	Variance	Performance (%)
	A) OWN SOURCES	**Kshs**	**Kshs**	**Kshs**	
1.	Advertisement & Wall Branding Fees	30,364,200	775,331	29,588,869	3
2.	Agricultural Cess Fees	27,438,600	6,691,600	20,747,000	24
3.	Building Materials cess Fees	6,443,500	1,152,400	5,291,100	18
4.	Community Information Centres Fees	1,022,000	33,500	988,500	3
5.	Conservancy Fees	6,470,100	425,755	6,044,345	7
6.	Coop Audit services Fees	554,000	21,350	532,650	4
7.	Development Approvals Fees(all lands development fees	47,464,130	21,191,113	26,273,017	45
8.	Fines and Penalties Fees	1,005,500	64,834	940,666	6
9.	Fire certificate Fees	4,904,000	741,750	4,162,250	15
10.	Hire of County Facilities / Equipment /Gym Fees	1,223,000	130,200	1,092,800	11
11.	Liquor License Fees	64,508,000	5,312,800	59,195,200	8
12.	Market Entrance Fees	30,194,900	6,051,265	24,143,635	20
13.	Motor Veh/Cycle Reg Fees	4,385,000	263,000	4,122,000	6
14.	Parking Fees	48,329,800	7,780,145	40,549,655	16
15.	Plot Rates/Rent Fees & other dues	105,000,000	8,588,993	96,411,007	8
16.	Renewal Fees(Kiosks)	7,351,000	492,000	6,859,000	7
17.	Single Business Permits /Application Fees	194,128,000	9,341,400	184,786,600	5
18.	Stall Rent Fees	10,112,000	1,529,700	8,582,300	15
19.	Stock Market Fees	11,030,500	2,396,985	8,633,515	22
20.	Stock Movement Fees	10,086,130	1,335,560	8,750,570	13
21.	Veterinary Health Fees	17,118,700	2,702,454	14,416,246	16
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	1,623,800	456,500	1,167,300	28
23.	Weights & Measures Fees	2,001,400	279,320	1,722,080	14
24.	Other Revenues(Salary Refund, Direct Customer Deposits)	17,500,000	4,518,351	12,981,649	26
25.	Agriculture- Agricultural Training Conference Fees	2,700,507	133,800	2,566,707	5
26.	Agriculture- Mechanization Fees	1,122,700	300,210	822,490	27
27.	Public health Services Fees	45,597,900	3,528,960	42,068,940	8
28.	Makueni Fruit Processing Plant Fees	70,030,000	5,314,112	64,715,888	8
29.	Sand Authority Fees	73,608,000	16,693,204	56,914,796	23
	Sub Total	**843,317,367**	**108,246,592**	**735,070,775**	**13**
	AIA				

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S/ No	Sources	Targets 2026/27	Actual 2026/27	Variance	Performance (%)
30.	Medical Health Services Fees	210,550,000	62,269,550	148,280,450	30
31.	SHA/SHIF Reimbursement Fees	1,037,306,789	217,921,180	819,385,609	21
	Sub Total	**1,247,856,789**	**280,190,730**	**967,666,059**	**22**
	TOTAL OWN SOURCE REVENUE	**2,091,174,156**	**388,437,322**	**1,702,736,834**	**19**

Source: County Treasury, 2026

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

During the first quarter of FY 2026/27, the County received Kshs. 2,080,292,225 from the Equitable Share, representing 22 percent of the annual allocation. The disbursement provided a significant contribution towards financing the County's operations and development priorities. However, no receipts were realized from Conditional Allocations, Loans and Grants against the annual target of Kshs. 1,663,107,898. The delayed release of conditional funding affected the availability of resources for the implementation of programmes financed through these allocations, placing additional pressure on the County's cash flow. Timely and predictable disbursement of these funds remains critical to ensuring effective budget execution and the implementation of earmarked programmes.

Table 7: FY 2026/27 First Quarter Equitable Share, Conditional Allocations, Loans and Grants

Sources	Targets 2026/27	Actual 202627 as at 30th September, 2026	Variance	Performance (%)
Equitable share from National Government	9,245,743,223	2,080,292,225	7,165,450,998	22
Conditional Allocation -Other loans and Grants	1,663,107,898		1,663,107,898	0
Total- 2026/27	**10,908,851,121**	**2,080,292,225**	**8,828,558,896**	**19**

Source:County Treasury, 2026

2.3.1.3. Revenue Trend for FY 2024/25, 2025/26 and 2026/27

A comparative analysis of revenue performance over the first quarters of FY 2024/25, FY 2025/26 and FY 2026/27 indicates an overall improvement in revenue mobilization. Total revenue receipts increased from Kshs. 961,120,236 in FY 2024/25 to Kshs. 1,680,469,593 in FY 2025/26 and further to Kshs. 3,133,733,497 in FY 2026/27. This growth reflects improved revenue inflows, particularly from the Equitable Share, Own Source Revenue and utilization of prior-year cash balances-

Table 8: Revenue Performance Per Source in comparison with quarter One for FY 2024/25, 2025/26 and 2026/27

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No	Revenue Source	FY 2024/25 Budget Estimates	Performance as at Sep 30, 2024	Performance Rate (%)	FY 2025/26 Budget Estimates	Performance as at Sep 30, 2025	Performance Rate (%)	FY 2026/27 Budget Estimates	Performance as at Sep 30, 2026	Performance Rate (%)
1.	Equitable Share	8,762,816,136	718,714,182	8	8,866,423,364	1,440,378,070	16	9,245,743,223	2,080,292,225	22
2.	Conditional Allocations - (Loans And Grants)	990,048,872	21,000,000	2	1,175,684,263	0	0	1,663,107,898	0	0
	Other Revenues Sub Total	9,752,865,008	739,714,182	8	10,042,107,627	1,440,378,070	14	10,908,851,121	2,080,292,225	19
3.	County Own Generated Revenue- Other Streams	878,322,470	89,977,163	10	800,000,000	69,952,692	9	843,317,367	108,246,592	13
	County Own Generated Revenue- AIA	566,255,700	131,428,891	23	700,000,000	170,138,831	24	1,247,856,789	280,190,730	22
	Total OSR	1,444,578,170	221,406,054	15	1,500,000,000	240,091,523	16	2,091,174,156	388,437,322	19
	FY 2023/24 to 2025/26 Reallocations							969,170,003	665,003,951	69
	Total OSR & Other Revenues	**11,197,443,178**	**961,120,236**	**9**	**11,542,107,627**	**1,680,469,593**	**15**	**13,969,195,280**	**3,133,733,497**	**22**

Source:County Treasury, 2026

The first-quarter performance rate improved from 15 percent in FY 2025/26 to 22 percent in FY 2026/27, largely supported by increased Equitable Share receipts and the utilization of brought-forward cash balances. Own Source Revenue also recorded notable growth, with collections increasing by 62 percent compared to the corresponding period in FY 2025/26. Health AIA continued to account for the largest share of OSR collections, while other routine revenue streams registered a more modest performance. Despite the overall improvement, significant revenue mobilization gaps persist, particularly in non-AIA revenue streams and Conditional Allocations. Strengthening collection efforts across underperforming streams, enhancing compliance and accelerating the recovery of outstanding arrears will therefore be essential in sustaining the positive revenue trajectory and improving budget implementation.

Table 9: :Revenue Performance Per Stream in comparison with Quarter One for FY 2024/25, 2025/26 and 2026/27

No.	Revenue Stream	2024/25			2025/26			2026/27		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	**KShs**	**KShs**		**KShs**	**KShs**		**KShs**	**KShs**	
1.	Advertisement & Wall Branding Fees	20,922,470	7,804,150	37	23,960,000	930,320	4	30,364,200	775,331	3
2.	Agricultural Cess Fees	18,000,000	5,479,087	30	21,600,000	6,046,310	28	27,438,600	6,691,600	24
3.	Building Materials cess Fees	3,000,000	679,000	23	3,590,000	531,300	15	6,443,500	1,152,400	18
4.	Community Information Centres Fees	1,000,000	46,540	5	1,200,000	34,500	3	1,022,000	33,500	3
5.	Conservancy Fees	6,000,000	456,469	8	6,180,000	361,850	6	6,470,100	425,755	7
6.	Coop Audit services Fees	300,000	25,800	9	380,000	12,700	3	554,000	21,350	4
7.	Development Approvals Fees(all lands development fees	48,000,000	3,507,019	7	50,000,000	4,732,438	9	47,464,130	21,191,113	45

No.	Revenue Stream	2024/25			2025/26			2026/27		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	**KShs**	**KShs**		**KShs**	**KShs**		**KShs**	**KShs**	
8.	Fines and Penalties Fees	1,000,000	789,721	79	1,200,000	89,196	7	1,005,500	64,834	6
9.	Fire certificate Fees	1,400,000	159,950	11	1,200,000	178,350	15	4,904,000	741,750	15
10.	Hire of County Facilities	1,000,000	998,650	100	1,200,000	94,700	8	1,223,000	130,200	11
11.	Liquor License Fees	70,000,000	3,555,182	5	73,850,000	4,154,395	6	64,508,000	5,312,800	8
12.	Market Entrance Fees	45,000,000	7,121,575	16	50,000,000	6,378,490	13	30,194,900	6,051,265	20
13.	Motor Vehicle./Cycle Reg. Fees	3,500,000	162,500	5	3,590,000	108,000	3	4,385,000	263,000	6
14.	Parking Fees	44,000,000	8,169,620	19	51,510,000	5,013,434	10	48,329,800	7,780,145	16
15.	Plot Rates/Rent Fees & other dues	170,000,000	6,182,100	4	100,450,000	3,243,333	3	105,000,000	8,588,993	8
16.	Renewal Fees(Kiosks)	7,000,000	511,700	7	8,380,000	461,240	6	7,351,000	492,000	7
17.	Single Business Permits /Application Fees	200,000,000	10,835,777	5	176,000,000	8,140,305	5	194,128,000	9,341,400	5
18.	Stall Rent Fees	8,700,000	1,861,800	21	9,220,000	1,471,500	16	10,112,000	1,529,700	15
19.	Stock Market Fees	11,000,000	2,410,152	22	13,180,000	2,620,032	20	11,030,500	2,396,985	22
20.	Stock Movement Fees	7,000,000	1,248,500	18	8,380,000	1,553,195	19	10,086,130	1,335,560	13
21.	Veterinary Health Fees	17,500,000	2,943,521	17	17,500,000	3,160,430	18	17,118,700	2,702,454	16
22.	Water & Environment Fees- Consent, NEMA mining, penalties	3,500,000	186,300	5	3,590,000	167,000	5	1,623,800	456,500	28
23.	Weights & Measures Fees	2,500,000	381,140	15	2,390,000	8,000	0	2,001,400	279,320	14
24.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		5,031,865		0	5,496,474		17500000	4,518,351	26
25.	Agriculture- Agricultural Training Conference Fees	3,000,000	4,474,865	149	3,590,000	84,000	2	2,700,507	133,800	5
26.	Agriculture- Mechanization Fees	2,000,000	10,000	1	2,390,000	15,150	1	1,122,700	300,210	27
27.	Public health Services Fees	36,000,000	3,409,871	9	39,530,000	3,042,385	8	45,597,900	3,528,960	8
28.	Makueni Fruit Processing Plant Fees	100,000,000	0	0	70,840,000	2,722,754	4	70,030,000	5,314,112	8
29.	Sand Authority Fees	47,000,000	11,534,309	25	55,100,000	9,100,911	17	73,608,000	16,693,204	23
	Normal Streams Sub Total	**878,322,470**	**89,977,163**	**10**	**800,000,000**	**69,952,692**	**9**	**843,317,367**	**108,246,592**	**13**
30.	Medical Health Services Fees	176,430,000	75,141,054	43	182,388,000	61,400,937	34	210,550,000	62,269,550	30
31.	NHIF and Linda Mama	382,475,700	55,435,837	14	517,612,000	108,723,894	21	1,037,306,789	217,921,180	21
32.	Universal Health Care Registration Fees	7,350,000	852,000	12		14,000				
	AIA Sub Total	**566,255,700**	**131,428,891**	**23**	**700,000,000**	**170,138,831**	**24**	**1,247,856,789**	**280,190,730**	**22**
	Total Own Source Revenue	**1,444,578,170**	**221,406,054**	**15**	**1,500,000,000**	**240,091,523**	**16**	**2,091,174,156**	**388,437,322**	**19**

Source:County Treasury, 2026

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2.4 Receipts into Makueni County Revenue Fund(CRF) for Q1 of FY 2026/27

The total receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to KShs. 2,187,852,988 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. 2,080,292,225 for quarter one FY 2026/27, representing 22 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. 1,635,198,832 from Makueni County Revenue Fund; Kshs. 1,442,906,786 (88 percent) to Makueni County Executive and Kshs 192,292,046 (12 percent) to Makueni County Assembly. The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Kshs. 403,024,988 (28 percent) and Kshs. 1,039,881,798 (72 percent) respectively.

2.5 FY 2026/27 First Quarter Expenditure Performance

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

2.5.2 Expenditure by Economic Classification

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

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

Table 10: FY2026/27 Quarter One Expenditure by Economic Classification

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

Source:County Treasury, 2026

2.5.3 FY 2026/27 First Quarter Departmental Expenditures by Economic Classification

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

Table 11: FY2026/27 Quarter One Departmental Expenditures per Economic Classification

No	DEPARTMENT	FY 2026/27 Supplementary Budget (1) Estimates	Salaries Expenditure as at 30th Sep 2026	O&M Expenditure as at 30th Sep 2026	Total Recurrent Expenditure as at 30th Sep 2026	Development Expenditure as at 30th Sep 2026	Total Expenditure as at 30th September 2026	Absorption (%)
1	Governorship	238,874,658	11,773,840	18,842,179	30,616,019	-	30,616,019	13
2	County Secretary	602,560,013	54,080,750	3,596,360	57,677,110	-	57,677,110	10
3	County Attorney	73,199,450	3,295,104	1,821,260	5,116,364	-	5,116,364	7
4	Devolution, Public Participation, County administration and Special Programs	1,032,804,104	16,854,091	37,520,005	54,374,096	-	54,374,096	5
5	Finance and Socio-Economic Planning	587,552,429	17,278,009	23,361,001	40,639,010	-	40,639,010	7

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No	DEPARTMENT	FY 2026/27 Supplementary Budget (1) Estimates	Salaries Expenditure as at 30th Sep 2026	O&M Expenditure as at 30th Sep 2026	Total Recurrent Expenditure as at 30th Sep 2026	Development Expenditure as at 30th Sep 2026	Total Expenditure as at 30th September 2026	Absorption (%)
6	Agriculture, Livestock, Fisheries and Cooperative Development	484,677,082	17,461,749	3,707,471	21,169,220	-	21,169,220	4
7	Makueni County Fruit Development and Marketing Authority	146,080,027	-	295,598	295,598	8,796,434	9,092,033	6
8	ICT, Education and Internship	1,247,724,666	126,138,638	17,814,277	143,952,915	14,817,500	158,770,415	13
9	Gender, Children, Youth, Sports and Social Services	327,058,200	3,879,108	4,746,050	8,625,158	-	8,625,158	3
10	Health Services	5,214,509,498	478,716,577	69,215,852	547,932,429	313,115,730	861,048,159	17
11	Trade, Marketing, Industry, Culture and Tourism	224,760,676	4,569,052	1,143,800	5,712,852	-	5,712,852	3
12	Infrastructure, Transport, Public Works, Housing and Energy	660,113,269	6,080,652	6,307,476	12,388,128	3,950,000	16,338,128	2
13	Lands, Urban Planning & Development, Environment and Climate change	821,704,337	3,515,072	500,000	4,015,072	64,581,587	68,596,659	8
14	Wote Municipality	193,033,444	-	13,824,298	13,824,298	-	13,824,298	7
15	Emali-Sultan Hamud Municipality	163,039,298	-	-	-	-	-	0
16	Mbooni-Kee Municipality	28,145,594	-	148,353	148,353	-	148,353	1
17	Water, Sanitation and Irrigation	894,942,822	7,140,363	1,693,220	8,833,583	-	8,833,583	1
18	Makueni County Sand Conservation and Utilization Authority	94,099,223	5,257,563	6,833,256	12,090,819	310,060	12,400,879	13
19	County Public Service Board	64,906,251	6,360,408	4,178,906	10,539,314	-	10,539,314	16
	Sub Totals	**13,099,785,042**	**762,400,976**	**215,549,362**	**977,950,339**	**405,571,311**	**1,383,521,650**	**11**
20	County Assembly	869,410,237	81,254,877	25,975,452	107,230,329	-	107,230,329	12
	Sub Totals	**13,969,195,279**	**843,655,853**	**241,524,814**	**1,085,180,668**	**405,571,311**	**1,490,751,979**	**11**

Source:County Treasury, 2026

2.5.4 Expenditure by Programme and Sub programme

The programmes and sub programmes performance for the first three months of FY 2026/27 are illustrated in the table below;

Table 12: FY2026/27 Quarter One Expenditure By Programme and Sub Programmes

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

Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Wote Municipality	**SP 1. 1 Wote Municipality**	80,732,961	67,249,051	13,824,298		17	0
	Sub Total	**80,732,961**	**67,249,051**	**13,824,298**	**-**	**17**	**0**
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	51,970,070	49,962,449	-	-	0	0
	Sub Total	**51,970,070**	**49,962,449**	**-**	**-**	**0**	**0**
Mbooni-Kee Municipality							
Mbooni-Kee Municipality	SP 1. 1 Mbooni-Kee Municipality	12,645,594	15,500,000	148,353	-	1	0
	Sub Total	**12,645,594**	**15,500,000**	**148,353**	**-**	**1**	**0**
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,084,700	9,400,000	12,090,819	310,060	16	3
	Sub Total	**77,084,700**	**9,400,000**	**12,090,819**	**310,060**	**16**	**3**
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,884,584,592	1,372,226,137	510,172,095	284,690,729	18	21
Curative health care services	SP2. 1 :Curative health care services	239,175,000	103,975,000	552,902		0	0
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	150,649,000	187,262,215	65,356,732	28,425,000	43	15
	Sub Total	**3,274,408,592**	**1,663,463,352**	**576,081,729**	**313,115,729**	**18**	**19**
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	General administration & planning	97,726,144	7,787,057	7,310,652		7	0
Road Transport	Road transport	28,800,000	**310,175,000.00**		3,950,000	0	1
Infrastructure development	Infrastructure development	2,150,000				0	
Energy Infrastructure & development	Energy Infrastructure & development	23,300,000.00	**43,060,000.00**	5,077,476		22	0
	Sub Total	**151,976,144**	**361,022,057**	**12,388,128**	**3,950,000**	**8**	**1**
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	846,668,391		128,956,815	-	15	
Early childhood development education	SP2.1 : Early childhood development education	16,684,687	207,000,000	-	-	0	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,137,215	39,600,000	-	14,817,500	0	37

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

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

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Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & Planning	SP1: General Administration & Planning	237,203,901	388,954,750	18,213,775		8	0
Participatory Development .& civic education	SP2: Participatory Development .& civic education	38,250,000	14,500,000	16,404,963		43	0
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	350,000	-	12,000		3	
Cordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	34,876,000	3,000,000	17,634,333		51	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	13,188,621		1,185,201		9	
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	9,700,000	-	923,823		10	
	Sub Total	**333,568,522**	**406,454,750**	**54,374,096**	**-**	**16**	**0**
				-			
Water,Sanitation and Irrigation							
General administration & planning	SP 1: General Administration & Planning	124,308,052	306,127,454	21,169,220	-	17	0
Water infrastructure Development	SP 2.1: Water harvesting and storage	6,050,000	49,350,000	-	-	0	0
	SP 2.2: Piped water supply infrastructure	3,450,000	169,963,123	-	-	0	0
	SP.2.3: Ground water development	3,750,000	78,118,421	-	-	0	0
	Sub Total	**137,558,052**	**603,558,998**	**-**	**-**	**0**	**0**
Agriculture, Livestock, Fisheries and Cooperative Development							
General administration & planning	SP1: General Administration & Planning	264,261,994	140,500,000	21,169,220	-	8	0
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	800,000	31,500,000	-	-	0	0
Agribusiness and information management	SP3; Agribusiness and information management	4,200,000	1,200,000	-	-	0	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	5,850,000	16,794,275	-	-	0	0
Cooperative Development	SP 5:Cooperative Development	2,584,472	5,300,000	-	-	0	0
	Sub Total	**277,696,466**	**195,294,275**	**21,169,220**	**-**	**8**	**0**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,851,345	95,142,000	295,598	8,796,434	1	9

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Programme	Sub-Programme	Gross Approved Estimates First Three Months of FY 2026/27 (Kshs.)		Expenditure as of September 30, 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Sub Total	**37,851,345**	**95,142,000**	**295,598**	**8,796,434**	**1**	**9**
Total County Executive		**7,069,348,773**	**4,491,996,153**	**997,266,056**	**405,571,310**	**14**	**9**

Source:County Treasury, 2026

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2.6 Sectoral Performance, FY2022/23-2025/26

2.6.1 Water, Sanitation, Environment and Natural Resources

1. FY 2025/26 Financial and Non- Financial Performances

a) FY 2025/26 Financial performance

In FY 2025/26, the sector spent KShs. 557,179,480 against a revised budget of KShs. 772,994,371, an absorption rate of 72 percent. This was a decline of two percentage points from the 74 percent recorded in FY 2024/25. Figure 5 shows the sector's budget, expenditure and absorption rates over the last four years.

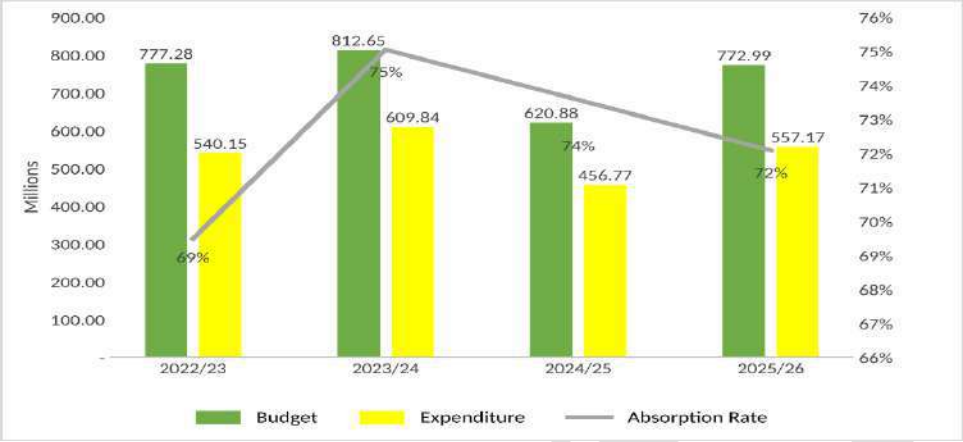

Figure 4: Water Sector, FY 2022/23- FY 2025/26 Expenditure performance

Source: County Treasury, 2026

b) FY 2025/26 Non-Financial Performance Review

During the year, the sector made notable progress in expanding access to water. The county government constructed and expanded eight earth dams (Kwa Maima, Londokwe, Kwa Muia, Kyamiatu, Mutulani, Matenge, Kauani and Watema), built six sand dams and weirs with sumps, and developed 22 boreholes, comprising four newly drilled, six equipped and twelve rehabilitated. A further 450 km of distribution pipelines were laid, connecting 58 shopping centres and 66 public institutions, including schools and health facilities, to reliable water. To improve water safety, four treatment systems, among them reverse osmosis and chlorine dosing facilities, were installed, while 40 water projects were connected to solar power, lowering recurrent energy costs and improving the sustainability of supply. These investments, implemented jointly with the Climate Change Unit and development partners, improved water availability for 18,720 households in communities that depend on seasonal rivers.

Alongside these investments, the sector expanded irrigation and strengthened the institutions that manage water. Three irrigation schemes (Kikome, Mutondo and Ngomano) were rehabilitated and expanded, adding 41.6 hectares to the area under irrigation, and five irrigation water users' associations were supported to register in collaboration with NAVCDP and the Kenya Red Cross Society. On governance, the three water service providers (KIBMAWASCO, WOWASCO and MBOONIWASCO) each achieved over 70 percent compliance with regulatory requirements, and

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126 water project sustainability management committees were trained to reinforce the operation and maintenance of completed projects.

In environment and natural resources, the sector pursued forest and landscape restoration to conserve forests and protect water catchments. A total of 1,465 hectares of farmland was placed under restoration, raising the cumulative area restored to 13,040 hectares, and 15 km of riverine areas were conserved and restored with support from development partners. Nine Community Forest Associations and organisations were trained, with support from the Kenya Forest Service and other partners, and 12 nature-based enterprises have so far been established, linking conservation to community livelihoods. Community-based wildlife conservation was also enhanced through three wildlife enterprises (Bandas, the Nzaui forest site and a guinea fowl game farm), which enable communities to benefit economically from conservation.

To maintain a clean and safe environment, 24 pollution incidents were investigated and managed, and 20 Strategic Environmental Assessments, Environmental Impact Assessments and Environmental Audits were undertaken in collaboration with the National Environment Management Authority. Seventy-two environmental inspections were conducted, and the Climate Change Unit analysed water quality in 12 projects to generate evidence on the quality of water linked to county investments. Awareness and capacity were strengthened through the training of nine conservation groups, the cumulative establishment of 15 environmental demonstration centres and the development of six natural products, supported by radio and television programmes, information, education and communication materials, and 60 sand conservation capacity-building forums.

Sustainable management of natural resources also received attention. Three feasibility studies were conducted and eight minerals mapped to improve the planning of mineral resources. Two sand conservation structures were constructed, 5 km of riparian reserve was restored, five sand stakeholder engagements were held and 55 designated sand harvesting sites were opened.

Finally, to mainstream climate change across sectors, twenty-six sensitization forums on climate-smart technologies were held, increasing the uptake of climate-resilient practices. The climate information system was maintained and enhanced, improving access to climate data for planning, and 13 Climate Risk Assessments were undertaken, building on earlier assessments and informing adaptation measures. At community level, 26 community climate actions were implemented, more than double the 12 recorded the previous year, marking a shift from awareness to practical local action.

2. FY 2026/27 First Quarter Financial and Non- Financial Performance

a) FY 2026/27 Quarter One Financial Performance

In the first quarter of FY 2026/27, the Department of Water, Sanitation and Irrigation spent KShs. 8,833,583 against a revised budget of KShs. 894,942,822, an overall absorption rate of one percent. All of the expenditure was recurrent, at an absorption rate of six percent against a recurrent budget of KShs. 148,313,636, and no development expenditure was recorded in the period. Overall

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absorption therefore fell from three percent in the first quarter of FY 2025/26 to one percent, even as the total budget grew by 59 percent. Table 13 shows the expenditure by economic classification.

Table 13: Expenditure per Economic Classification for Water Department

Economic Classification	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures As At 30th September 2026	Absorption Rate (%)
Recurrent Expenditure			
Operations and Maintenance	53,395,584	1,693,220	3
Personnel	94,918,052	7,140,363	8
Total Recurrent	**148,313,636**	**8,833,583**	**6**
Development Expenditure			
Capital Expenditure	746,629,186	-	-
Total	**894,942,822**	**8,833,583**	**1**

Of the total expenditure, 81 percent went to personnel emoluments and 19 percent to operations and maintenance, as shown in Figure 6.

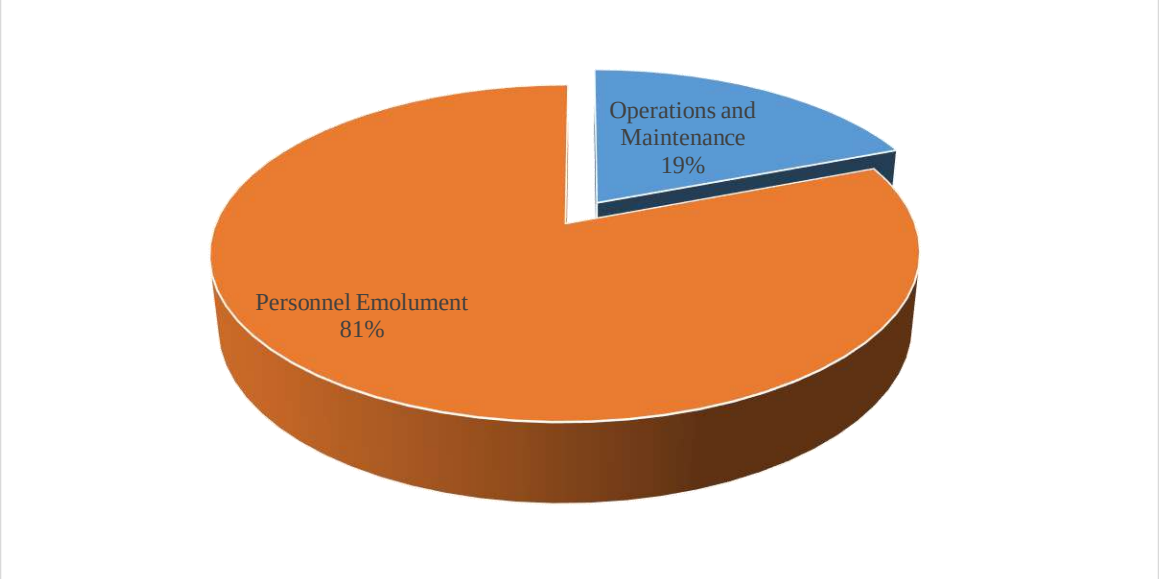

Figure 5:Quarter One, Water Department Expenditure by main economic classification

Source: County Treasury,2026

b) FY 2026/27 Quarter One Non-Financial Performance

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

Mbitini ward. A total of 20 kilometres of water pipelines were constructed, while ongoing water distribution interventions continued to expand access to water in rural and urban areas.

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

2.6.2 Agriculture and Rural Development

1. FY 2025/26 Financial and Non- Financial Performances

a) FY 2025/26 Financial performance

The sector expenditure for FY 2025/26 was Kshs. 689,173,506 against an annual allocation of Kshs. 763,398,782 resulting to an absorption rate of 90 percent which was an increase of 12 percent compared to FY 2024/25. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last four years.

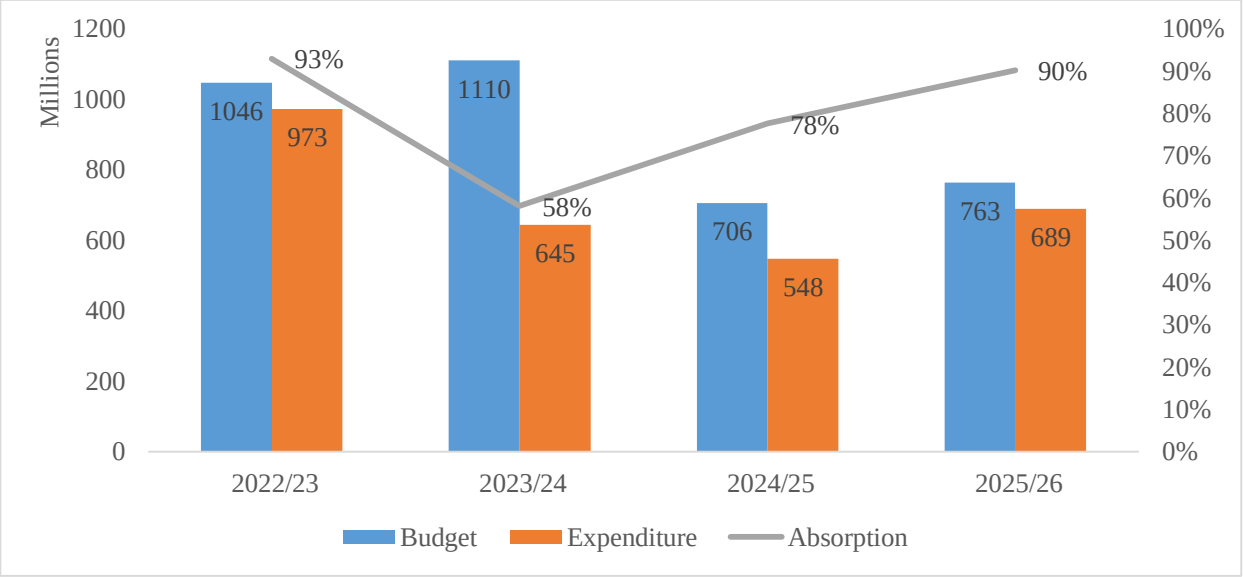

Figure 6: Agriculture and Rural Development Sector FY 2022/23- 2025/26 Expenditure performance

b) FY 2025/26 Non- Financial performance

The Agriculture and Rural Development Sector is composed of Agriculture, Livestock, Fisheries and Cooperative Development, as well as the Makueni County Fruit Development and Marketing Authority. Agriculture remains a predominant economic activity in the County and plays a critical role in food security, household incomes, employment, and rural livelihoods. The mandate of the

sector is to promote and facilitate production of food, agricultural raw materials for food security and incomes, advance agro-based industries and agricultural exports, and enhance sustainable use of land resources as a basis for agricultural enterprises. During FY 2025/26, the following was achieved:

Land, Crop Development and Productivity: The County scaled up agricultural support initiatives to improve productivity, food security and farmer resilience. A total of 32 metric tonnes of certified seeds comprising 26.384 MT of maize and 5.122 MT of beans, benefiting 15,753 farmers drawn from six wards (Mbooni, Tulimani, Mukaa, Kee, Mbitini, and Wote/Nziu) which yield a cumulative production of 2,009 MT. Further, 15,000 avocado seedlings were distributed to farmers in Kilungu, Ilima and Kee wards against a target of 1,000 seedlings.

In efforts to enhance water access and irrigation capacity, 57 farm ponds were excavated, benefiting 520 beneficiaries in Marwa, Kalawa and Nzaui/Kilili/Kalamba wards. On soil and water conservation, 115 kilometres of farm terraces were constructed against a target of 100 kilometres through the digging of Zai pits. Two agroforestry tree nurseries (Malooi and Mukaa) were established.

On pest and disease management, 10,221 farmers were trained on integrated pest management. 22,000 fruit fly traps were distributed to 5,000 farmers, strengthening biological control measures and enhancing effective management of fruit fly infestations. 8,145 acres were certified as low pest-prevalence areas, with **4,700 hectares maintained** and an additional **4,000 hectares under establishment.** The programme reached **10,221 farming households**, strengthening pest management and supporting compliance with market and export standards.

During the period, 7,487 farmers and 153 exhibitors participated in the ASK Show under the theme "Promoting Climate Smart Agriculture and Trade Initiatives for Sustainable Economic Growth." In addition, 6,251 kg of Kenya Fedha sunflower seed was distributed to 694 farmers, covering 2,084 acres with an expected production of 1,041,833 kg. A total of 5,000 cashew nuts seedlings were also distributed across six sub-counties: Kibwezi East (1,000), Kibwezi West (500), Kaiti (1,200), Kilome (500), Mbooni (1,000), and Makueni (800)

Agribusiness, Information Management and Market Access: The county improved post-harvest management and market access by operationalizing three cold rooms, and one pack house and three aggregation centres against a target of ten aggregation centres. The department also supported the integration of the KILIMO Management Information System with the ISOKO digital platform, enabling farmers to access buyers, market information, aggregation opportunities and improved produce traceability. Through the BEEEP Export Supply Hub, over 30 farmer groups engaged five major exporters (Keitt, Namaa, Signum, Prime, Signet, Ukay Fresh, Kwalito, Africano International, Mango and

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Avocado, Mofarm, Emuke), generating supply commitments exceeding 4,300 tonnes of mangoes for the 2025/26 season.

Livestock Resources Management and Development: In the livestock subsector, the department strengthened animal productivity through breeding and pasture development programmes. A total of **1,380 beehives** were distributed through partnerships with **WFP, GMC, FLoCCA, KWS and TWENDE** across four wards (Mtito/andei, Mavindini, Kitise/Kithuki, Masongaleni), benefiting **920 apiculture farmers** and enhancing access to productive assets for increased honey production and household incomes. **264 Galla goats** were distributed across **three wards** for use as **breeding bucks**, supporting genetic improvement and increased goat productivity. **5,800 kg of pasture seeds** were procured and distributed to **1,160 households across 11 wards**, enabling the reseeding of **1,160 acres** and improving access to livestock feed resources. In aquaculture**, 265 fish farmers** were trained on improved aquaculture technologies to enhance production and productivity.

Veterinary Services and Public Health: The department strengthened animal health through extensive vaccination and disease surveillance. A total of 181,991 cattle and goats were vaccinated against Foot and Mouth Disease (FMD –54,088), Lumpy and Skin Disease (LSD – 68,196) and Contagious Caprine Pleuropneumonia (CCPP-59,707) leading to a reduction in disease outbreak and resilience of livestock production systems. 27,519 dogs were vaccinated against rabies and 4,166 birds vaccinated against Newcastle Disease (NCD) and 5,741 against Fowl pox. Four veterinary outreach camps were held, comprising the World Rabies Day event in Muvau/Kikumini, the Makiou launch of the e-voucher, and the FMD vaccination exercise, the World Donkey Day event in Kitise on 8th May 2026, and the University of Nairobi Faculty of Veterinary Science field day at Kisayani in Kikumbulyu South. Inspection was conducted on 16,783 beef carcasses, 51,670 goat and sheep carcasses, 116 pigs and 75 slaughterhouses, ensuring compliance with meat safety and public health standards. The department administered 4,035 artificial inseminations across 30 wards.

The veterinary public health and livestock movement permits programmes generated revenue of KShs 12,247,275 against a target of KShs. 10,000,000. In terms of livestock genetic improvement, 4,128 artificial insemination services were conducted in support of nine dairy cooperatives (Kibwezi, Nguu/Masumba, Makiou, Kilungu, Kikima, Kalawa, Wote, Kathonzweni and Kaiti).

Cooperative Development and Management: The Cooperative Unit strengthened the governance, management, and financial performance of cooperative societies. The Unit audited and inspected 68 cooperatives and conducted 82 Annual General Meetings (AGMs) and Special General Meetings (SGMs). With support from NAVCDP and Digi-Farm, 42 SACCOs were digitised, improving efficiency and access to digital services.

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Members' savings increased by 8 percent, driven by new member enrolment and regular monthly and periodic contributions. The audit exercise generated KShs. 214,340 in revenue.

Makueni County Fruit Development and Marketing Authority: The Authority procured 870,180 kg of mangoes valued at KSh 20,594,140 and produced 475,795 kg of mango puree, equivalent to 2,213 drums, exceeding the target of 1,400 drums. Production increased due to improved mango harvests. The Authority generated KSh 31,057,555 in revenue from the sale of puree, Ready-to-Drink (RTD) juice, and bottled water.

National Agricultural Value Chain Development Project (NAVCDP): During FY 2025/26, the National Agricultural Value Chain Development Project (NAVCDP) supported the development and commercialization of five priority value chains: Mango, Tomato, Dairy, Chicken, and Apiculture, through interventions across key thematic areas, including capacity building of community-based institutions, Farmer-Led Irrigation Development (FLID), market access and value addition, data and digital investments, and extension support.

Through the project, over 208,000 farmers were profiled and digitized in the project database, enhancing their access to agricultural inputs and services, including subsidized fertilizers and livestock vaccination. The 30 established SACCOs continued to provide financial services to their members, with an additional 7,015 members (3,262 male and 3,753 female) registering during the period. A total of 2,790 members accessed loans amounting to KSh 20,374,620, indicating increased demand for affordable agricultural finance and investment. Continued SACCO automation also enhanced operational efficiency, transparency, and financial accountability.

Three Farmer Producer Organizations (FPOs): Makueni Dairy FPO, Kathonzweni Dairy FPO, and Nguu Masumba Dairy FPO received KSh 4.4 million, KSh 7.2 million, and KSh 8.6 million, respectively, to improve aggregation facilities. These investments enhanced operational efficiency, reduced production and aggregation costs, and increased profitability, while creating opportunities for expanded market access and value addition. In addition, 54,315 cattle were vaccinated at a cost of KSh 8.9 million, improving animal health, milk quality, and productivity.

Under Farmer-Led Irrigation Development (FLID), preliminary activities for the rehabilitation of Kyuu Irrigation Scheme, valued at KSh 38 million, and construction of the Wote Horticultural Pack house, valued at KSh 92.8 million, were completed. These activities included site assessments, preparation of Bills of Quantities and designs, and Environmental and Social Impact Assessment (ESIA). Implementation of both projects is scheduled for FY 2026/27. The rehabilitation of Kyuu Irrigation Scheme, together with other sustainable land management interventions, is expected to enhance water harvesting

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and expand land under irrigation, thereby increasing crop production and household incomes. The Wote Horticultural Pack house, with a capacity of 70 MT, is expected to strengthen produce aggregation, market access, and value addition, while increasing household incomes and employment opportunities along horticultural value chains.

Through digital investments, extension support, and capacity building targeting extension staff, Community-Based Facilitators, Agri-preneurs, veterinary specialists, and farmers, 23,154 farmers (10,376 males and 12,778 females) adopted improved Technologies, Innovations and Management Practices (TIMPs). The Agri-preneurs model also progressed, with 102 Agri-preneurs advancing to the incubation phase to strengthen their technical and business capacities for commercializing agriculture.

Overall, the project reached over 53,862 farmers with agricultural assets and services during FY 2025/26. As the project approaches closure in December 2027, the County Project Coordination Unit (CPCU) is prioritizing sustainability measures to ensure continuity of project investments and services beyond the project period.

Key sustainability measures include the establishment and maintenance of a farmer database hosted through KALRO, which supports the delivery of subsidized agricultural inputs and services, including fertilizers and livestock vaccination. The established SACCOs continue to provide affordable credit to farmers to support agricultural investments, while FPOs provide bundled services, including market access and aggregation. Improved FPO market infrastructure continues to facilitate commodity aggregation and marketing. In addition, trained extension staff, Agri-preneurs, Community-Based Facilitators, Animal Health Assistants (AHAs), and Lead Farmers are positioned to sustain the provision of agricultural extension and advisory services beyond the project implementation period.

De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE): The DRIVE project strengthened pastoral livelihoods, climate resilience and access to livestock insurance among vulnerable households. During the October, November and December 2025 rain season, 5,245 pastoralists were registered across the wards, of whom 2,195, representing 42 percent, qualified for the Mild Shock Bonus after saving the required KShs. 3,000. Five wards, namely Kalawa, Kako/Waia, Kitise/Kithuki, Makindu and Mtito Andei, triggered for mild shock bonus payments, where 700 out of 714 registered pastoralists were paid a total of KShs. 3.5 million.

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2. FY 2026/27 First Quarter Financial and Non- Financial Performance

a) FY 2026/27 First Quarter Financial Performance

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

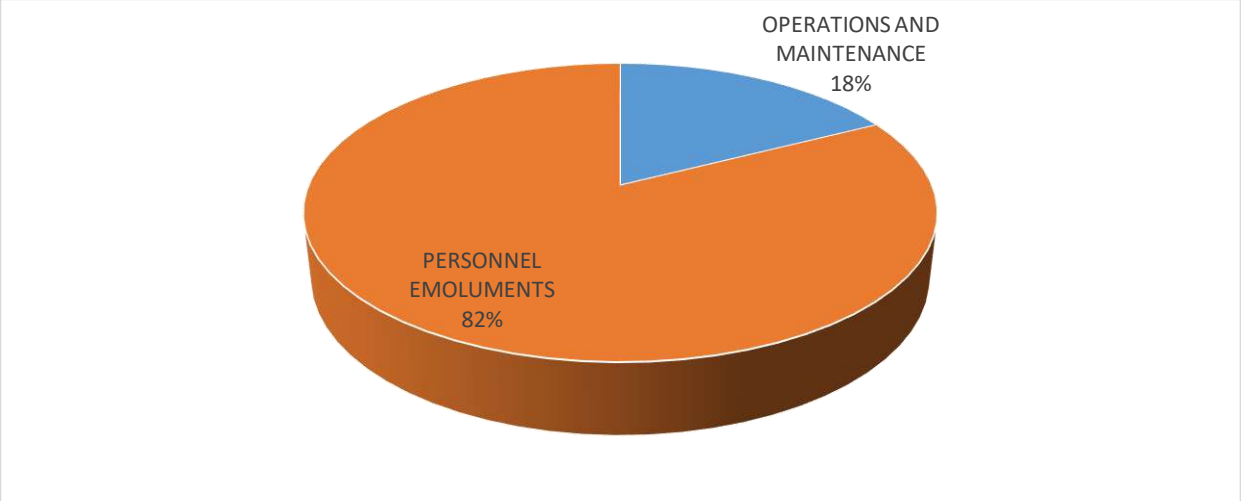

Figure 7: Department of Agriculture Expenditure per Economic Classification.

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

Table 14: Agriculture and Rural Development Expenditures by Economic Classification

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

b) FY 2026/27 First Quarter Non-Financial Performance

During the first quarter of FY 2026/2027, the sector strengthened agricultural extension services through the employment of 24 officers against a target of 16. A total of 23,513 farmers adopted disruptive agricultural technologies, 14,600 farmers were trained in integrated pest management,

15,000 farmers received training in climate-smart agriculture, and 40,420 farmers accessed automated agricultural extension services. The sector also supported mechanized agriculture through the excavation of 20 farm ponds, benefiting 20 farmers.

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

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

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

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

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2.6.3 Transport, Infrastructure, Public Works, Energy and ICT

1. FY 2025/26 Financial and Non- Financial Performances

i) FY 2025/26 Financial Performance

In FY 2025/26, the sector had a budgetary allocation of KShs. 706,088,030, comprising KShs. 550,390,517 for development and KShs. 155,697,513 for the recurrent budget. Total expenditures amounted to KShs. 597,140, translating to an 85 percent absorption rate. Recurrent and development absorption stood at 99 and 80 percent, respectively. The figure below illustrates the sector's budgetary allocation, expenditure, and absorption rate trend.

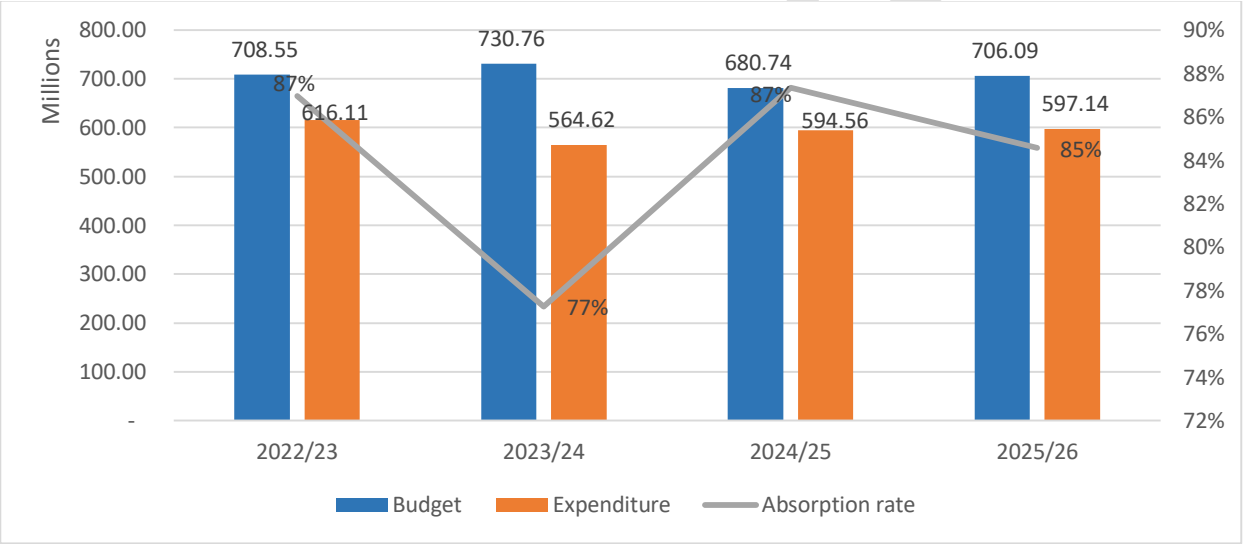

Figure 8: Infrastructure, Transport, Public Works and Energy FY 2022/23- 2025/26 Expenditure performance

ii) FY 2025/26 Non-Financial Performance

Road Development: Road network connectivity was significantly enhanced through opening of 346.7 km of new roads, gravelling of 48.9 km, and grading and maintaining 1,867.65 km of roads. This improved connectivity between towns, institutions, markets and neighboring counties. The County also installed 1,305m of culverts and excavated 15,243m³ of catch-water mitre drains, integrating sustainable land management practices to support community resilience and improved agricultural production. Nine drifts were constructed, improving road accessibility during the rainy season. Key flagship projects included Muangini box culvert (Kasikeu Ward), Kitende Drift (Nguu /Masumba Ward), Kithioni Drift (Ilima Ward) and Kyambui Drift (Wote Nziu Ward). These interventions were delivered through the collaborative effort of the Fuel Levy Fund, the Mechanical Transport Fund, the National Youth Service, County-owned machinery and contracted works. The interventions have enhanced local trade, service access and mobility.

Energy Development: To increase electricity access and promote reliable energy infrastructure, 15 projects were implemented in partnership with Rural Electrification and Renewable Energy Corporation. These projects include the installation of solar floodlights in 11 markets, supply of

transformers for three county projects and one grid extension project, targeting 80 beneficiaries at an estimated cost of Ksh 61,000,000. In addition, five grid floodlights and eight grid streetlights were installed to bolster safety, security measures and extend hours of economic activities around market and urban areas.

Green Energy Promotion: To promote green energy adoption, the Makueni County Energy Policy, 2025 was launched to provide a framework for the development, promotion, and adoption of sustainable, renewable clean energy solutions in the County. Further, 27 integrated solar market lights and 35 solar streetlights were installed to promote renewable energy while enhancing safety, security and extending hours of economic activity in markets and urban areas. Forty water projects and five health facilities were solarized, including Kee Health Centre, Kalawa Level 4 Health Centre, Kathulumbi Health Centre, Nziu Health Centre and Kiou Top Dispensary. Additionally, 536 LPG cylinders were distributed in Kikumbulyu South and Nzaui/Kilili/Kalamba wards, while a clean cooking advocacy forum held in Konza Technopolis with 400 heads of institutions attending to promote awareness and adoption of clean cooking technologies.

Public Works and Housing: The County Government supported construction and rehabilitation of public facilities and installation of Cabro paving at Kikima Market to improve accessibility and revenue generation. In support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee developed a comprehensive assessment report of the ongoing and stalled affordable housing and Economic stimulus programme markets projects. Additionally , the Committee developed a comprehensive report on thirteen projects, comprising eight Economic Stimulus Programme (ESP) projects (Kilala ESP Market, Mutulani ESP Market, Kikima ESP Market, Makindu ESP Market, Kasikeu ESP Market, Kathonzweni ESP Market, Kibwezi ESP Market, and Wote ESP Market) and five Affordable Housing Projects (Makindu Affordable Housing, Wote Affordable Housing Project, Makindu KMTC Student Village and Accommodation, David Mbiti Wambuli TVC, and Mbooni DCC's Camp AHP) together with their associated social amenities and infrastructure.

Public Transport: To promote safe road use and reduce road-related risks, 10 road safety sensitization forums were held. The County also initiated the development of the Makueni County Transport Policy in partnership with Flone Initiative to provide a framework for sustainable, safe, inclusive and gender-responsive transport services.

ICT: The ICT sub sector advanced digital transformation across Makueni County by developing and strengthening key digital systems: County Integrated Enterprise Resource Planning (ERP) System - Human Resource Management Module, Performance Management Module, Kilimo Management Information System (MIS), automation of DHRMAC Processes, KWASH Data Collection and Reporting tool, engage Participatory Development Tool, Sports and Youth MIS and WOWASCO Enterprise Resource Planning (ERP) System. Further, the sector enhanced the County Project Tracking and Monitoring System (PTMS) to strengthen project monitoring, tracking, and citizen engagement. These initiatives contributed to the automation of 65% of government services.

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The sub-sector also promoted innovation and digital inclusion by successfully hosting the Hack a Green Future Hackathon, won by Mkulima Link, and a women-led team recognized for climate-smart cooking technology in a regional innovation competition. Efforts to empower women and youth in technology were advanced through the Girls in ICT mentorship programme and a Digital Fabrication Programme introducing children and youth to County-Aided Design (CAD), 3D modelling, and 3D printing. The sub sector supported the rollout of the 'TIBERBU' digital health claims platform under Taifa Care. In addition, 497 youth were trained in ICT skills through the Community Information Centres (CICs), thereby improving access to e-government services and strengthening digital literacy at the grassroots.

2. FY 2026/27 First Quarter Performance

a) FY 2026/27 Quarter One Financial Performance

In the first three months of FY 2026/27, the department reported cumulative expenditure of Ksh 16,338,128 against a revised budget of Ksh 660,113,269, translating to an absorption rate of 2.5 percent. The absorption rates for recurrent and development expenditures stood at 8 percent and 1 percent respectively. The figure below illustrates the departmental expenditures by economic classification.

Table 15: Infrastructure Department, First Quarter Budget and Expenditures, FY 2026/27

Economic Classification	FY 2026/27 Supplementary Budget (1)Estimates	Expenditures as at 30th September , 2026	Absorption Rate (%)
Salaries	80,831,144	6,080,652	8
O&M	71,145,000	6,307,476	9
Recurrent	**151,976,144**	**12,388,128**	**8**
Development	508,137,125	3,950,000	1
Total	**660,113,269**	**16,338,128**	**3**

Infrastructure Expenditure per Economic Classification

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

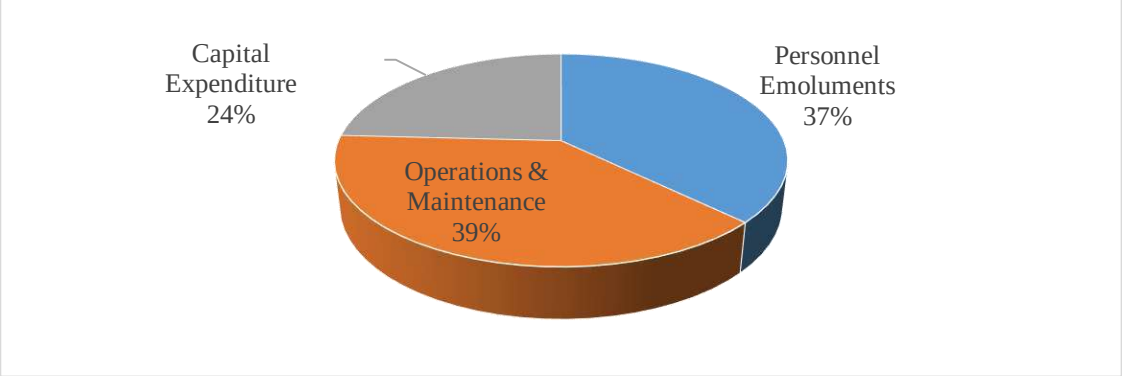

Figure 9: Department of Infrastructure, First Quarter Expenditure by Economic Classification

b) FY 2026/27 First Quarter Non-Financial Performance

The following achievements were realized: 20 kilometres of new roads were opened, 65 kilometres of existing roads maintained and 2 kilometres gravelled. The department further carried out

technical evaluations and designs for roads, infrastructure and energy projects which are set to be implemented in the current financial year.

In ICT sub sector,120 youth were trained in ICT skills through the County Information Centres.

2.6.4 Health Services

The Health Services sector plays a critical role in realizing the county's social development agenda by ensuring access to affordable, quality, and equitable universal healthcare services. The sector is structured into three primary sub-programs: curative & rehabilitative health services, preventive & promotive health services, and general health administration, planning & support services.

1.FY2025/26 Financial and Non- Financial Performances

a) FY2025/26 Financial Performance

The total health sector expenditure for FY 2025/26 was Kshs 4,162,637,944 against a budget of Kshs 4,239,644,231, translating to an absorption rate of 98 percent. This absorption rate represents a nine percent increase from the 89% recorded in FY 2024/25. Figure 1 provides details of the budget allocation, expenditures, and absorption rates for the last four years.

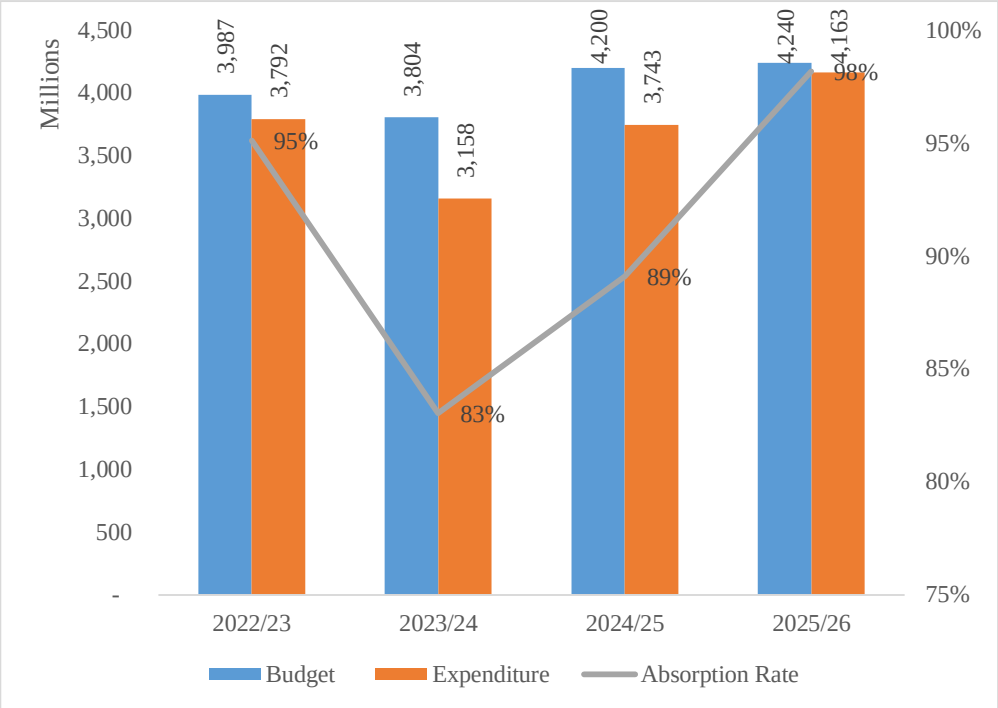

Figure 10: Health Sector, FY 2022/23- FY 2025/26 Expenditure performance

b) FY2025/26 Non – Financial Performance

Preventive and Promotive Services

1. The programme aims to increase access to essential primary healthcare services, reduce maternal, infant and child mortality, and strengthen the prevention and control of communicable and non-communicable diseases.

2. **Child Health:** The County maintained full immunization coverage (100%) for children under one year, consistent with FY2024/25 performance, while Vitamin A supplementation for children aged 6–59 months rose to 94 percent, exceeding the 90% target. A June 2026 sector review recorded a 98 percent implementation rate for the county's nutrition programme overall, alongside new micronutrient supplementation for pregnant women and national recognition for the county's maternal-nutrition supplementation work, delivered in partnership with Vitamin Angels.

3. **Reproductive Health**: Maternal health recorded a landmark achievement, with the county announcing zero maternal deaths in April 2026, attributed in part to the AMPLI-PPHI postpartum-Haemorrhage programme and weekly Maternal and Perinatal Death Surveillance and Response (MPDSR) meetings, earning national recognition as a leader in PPH response. The Maternal Mortality Rate improved to 97 per 100,000, against a target of 400 per 100,000, exceeding target. However, the proportion of mothers attaining a 4th ANC visit fell to 68% (target 72%) and the proportion delivering under skilled personnel fell to 88% (target 90%), both attributed to disruption from the NHIF-to-SHA transition. Modern contraceptive uptake reached 69%, exceeding the 68% target, and iron-folate (MMS/IFAS) supplementation for ANC mothers stood at 98%. The county also piloted Multiple Micro-Nutrient Supplementation (MMS), making Makueni the first county in Kenya to pilot the programme, rolled out in 13 health facilities attending to 80% of all deliveries.
4. **Community Health:** The Community Health Strategy continued to expand, with two new Community Health Units established, bringing the total to 242 and 3,600 Community Health Promoters (CHPs) facilitated in collaboration with the National Government to deliver primary healthcare at the grassroots level. CHPs conducted 2,300 community dialogue days and received 385 new bicycles for mobility support. The six Primary Care Network (PCN) sites established in FY2024/25, one per sub-county, were maintained through the year.
5. **Communicable and non-communicable diseases:** Specialized preventive services performed strongly: mental health counselling reached 73,897 residents, including 7,534 one-on-one structured sessions and 3,481 group therapy sessions; HIV ART coverage for expectant mothers and HIV client-care linkage were both sustained at 100 percent; and the TB cure rate held at 94 percent, with treatment success at 98 percent. Screening coverage among outpatients aged five years and older reached 98 percent for hypertension and 96 percent for diabetes. School health indicators improved, with 88 percent of institutions meeting sanitation and hygiene standards and deworming coverage reaching 70 percent of school-age children, both bolstered by partner support. The sector also commemorated 12 World Health Days, disseminating over 25,000 IEC materials. Large-scale disease-prevention efforts included plans to screen over 152,000 residents for vision problems and distribute 12,000 spectacles under the Boresha Macho project with Sight Savers; a new NCD partnership with PATH and Amgen; and a coordinated response to an Mpox alert. Rising youth HIV infections, and HPV trends were flagged through work with KEMRI.
6. **Water, Sanitation and Hygiene Program:** The county government declared 302 villages Open Defecation Free (ODF) across the six sub-counties during FY 2024/2025 and FY 2025/2026.The county supported and accelerated the installation of sanitation platforms (satopans) in ODF villages with 3,876 households meeting the eligibility criteria and now have access to improved sanitation facilities. In addition, 85 villages achieved and sustained Community Wide Sanitation status under institutional WASH, covering public primary

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schools and Level II and III health facilities. Furthermore, a total of 1,096 households were listed under community wide sanitation.

Curative and Rehabilitative Services

The objective of this sub program is to reduce morbidity and mortality and improve quality of life by promoting access and equity in healthcare provision. The sector made the following achievements in the period under review: -

The programme aims to increase access to essential primary healthcare services, reduce maternal, infant and child mortality, and strengthen the prevention and control of communicable and non-communicable diseases. During the period FY2022/23 to FY2025/26 the following key achievements were realized:

7. **Child Health:** Neonatal child mortality dropped from 12 to 10 per 1000 live births. Facilities providing kangaroo mother care services increase from 4 in 2021/22 to 10 in 2025/26. To ensure sustained child health services, 50 healthcare providers were trained in comprehensive new born care, 100 health care providers capacity build in Integrated Management of Neonatal, Child Illness (IMNCI) while 40 health care providers were capacity build in Kangaroo Mother Care (KMC). Additionally, Makueni County Referral Hospital (MCRH) and & Makindu Sub-County Hospital supplied with Continuous Positive Airway Pressure (CPAP) Machines CPAP machines which increased child / neonatal survival, reduced referral and neonatal mortality in the county. MCRH and all level 4 facilities except Mutyambua and Kyambeke received 2 pulse oximeters each. The County immunization coverage improved from 93% to 100% for children under one year, while Vitamin A supplementation for children aged 6–59 months rose from 68% to 94 percent, exceeding the 90% target. Multiple micronutrient supplementation for pregnant women and breastfeeding mothers was introduced in partnership with Vitamin Angels. Three Sub-county hospitals established breastfeeding stations
8. **Reproductive Health**: The number of maternal deaths reduced from 21 in FY2021/22 to 16 in FY2025/26. However, the proportion of mothers attaining a 4th ANC visit fell from 73% in FY2024/25 to 68% in FY2025/26 while the proportion deliveries under skilled personnel fell from 92% in FY2024/25 to 88% in FY2025/26, both attributed to disruption created by the transition from NHIF-to-SHA. Modern contraceptive uptake increased from 65% to 69%, exceeding the 68% target, and iron and folic acid supplementation (IFAS) for ANC mothers stood at 98%.
9. **Community Health:** The Community Health Strategy continued to expand, with two new Community Health Units established, bringing the total to 242 and 3,600 Community Health Promoters (CHPs) facilitated in collaboration with the National Government to deliver primary healthcare at the grassroots level
10. **Communicable and non-communicable diseases:** Specialized preventive services performed strongly: mental health counselling reached 73,897 residents, including 7,534 one-on-one structured sessions and 3,481 group therapy sessions; HIV ART coverage for expectant mothers and HIV client-care linkage were both sustained at 100 percent; and the TB cure rate held at 94 percent, with treatment success rate at 98 percent. Screening coverage among outpatients aged five years and older reached 98 percent for hypertension and 96 percent for diabetes. School health indicators improved, with 88 percent of institutions meeting sanitation and hygiene standards and deworming coverage reaching 118,000

children which translated to 70 percent of the targeted school going children, both bolstered by partner support. To enhance Malaria control and management, 12 health care providers were sensitized on malaria surveillance**,** 15 health facilities and health worker were offered support supervision/mentorship biannually while 120 health care providers sensitized on malaria case management and control. The sector also commemorated 12 World Health Days, disseminating over 25,000 IEC materials.

11. Public health

a) **Community led Sanitation:** during period the county government declared a total of 887 villages Open Defecation Free (ODF) across the six sub-counties during. The county supported and accelerated the installation of sanitation platforms (satopans) in ODF villages with 3,876 households meeting the eligibility criteria. In addition, 85 villages achieved and sustained community-wide sanitation status under institutional WASH, covering public primary schools and Level II and III health facilities
b) **Food safety:** during the period under review, 340 dry maize samples were collected and tested for aflatoxins. 67 tested positive while 263 tested negative
c) **Disease surveillance**: During the period under review the country experienced an MPOX outbreak. 153 samples were collected and tested for MPOX. 86 samples tested positive while 67 tested negative while one fatality was reported.
d) **Water quality control:** to enhance water quality, 214 water samples were collected and taken for bacteriological analysis. 33 sample were declared unfit while 181 samples were declared for use
e) **Vaccine Preventable Disease Surveillance and Active Case Search:** 32 sample were collected for and analysed for active flaccid paralysis with none testing positive while 64 samples were collected and analysed for measles with zero positivity.
f) **Building Plan approvals:** at total of **1,036** building plans were received and approved
g) **Inspection of premises for licencing compliance:** Business premises inspected increased from 9,382 to 18,447. In total 56,287 business premises were inspected during the period under review.
h) **Revenue collection:** Revenue collected from public health increased from KShs 17,171,150 in FY 2022/23 to KShs 36,338,260 in 2025/26. Overall, a total of KShs **132,678,951** was collected from public health during the review period.

Curative and Rehabilitative Services

The objective of this programme is to reduce morbidity and mortality and improve quality of life by promoting access and equity in healthcare provision. The sector made the following achievements in the period under review: -

12. Quality of care: Between 2022 and 2026, Makueni County made steady gains in inpatient efficiency. The average length of stay fell from days, ahead of the county's target of 4.5 days. This progress was driven by regular morbidity and mortality audits, enhanced ward rounds, a stronger referral system and quality-of-care programmes.

Over the period, the department institutionalized its quality improvement team and cascaded the model to all 17 hospitals. This has improved the use of data in decision-making and delivered efficiencies across all programmes.

The facility death rate rose to 5.0 against a target of 4.4, which is attributed to the country's epidemiological transition from communicable to non-communicable diseases, compounded by emerging diseases. Facility maternal mortality worsened from 98.1 to 106.45 per 100,000, and neonatal deaths rose from 9.6 to 10.49 per 1,000. These trends may reflect community-level barriers to accessing care, as well as cultural practices that discourage service uptake.

The county also built a stronger specialist base and expanded specialised services. It hired its first neurosurgeon, introducing neurosurgical services; contracted an oncologist to strengthen palliative care at Makueni County Referral Hospital (MCRH); and established a cardiology clinic at MCRH.

Infrastructure and quality assurance advanced as well. The Sultan Hamud Sub-County Hospital laboratory attained ISO accreditation. MCRH received advanced surgical and diagnostic equipment and an upgraded ICU, and the Proximie tele-surgery partnership with Jhpiego was extended to the nine spoke sub-county hospitals. The number of facilities with functional theatres rose from 10 to 13, six facilities were raised to model level, and 58 health facilities others were upgraded and equipped. Specialised camps and outreaches with partners screened about 19,000 patients and supported nearly 500 corrective surgeries, including cataract, laparoscopic and general procedures.

The facilities have seen declined work load both at OPD & inpatient clinics: Outpatient attendance in Makueni County rose slightly from 2,793,508 in 2022/23 to a peak of 2,808,923 in 2023/24. It then fell by approximately 2 percent to 2,753,460 in 2024/25 and leveled off at 2,750,929 in 2025/26.in 2022 the 46,239 admissions, 19,771 deliveries and 9,833 surgeries, with SHA/NHIF covering 86.2% of bed-days. Digital systems, including CIHMIS and the Taifa Care platform (now in 241 of 242 facilities), improved patient and commodity management.

13. **Diagnostic services:** Accurate and timely diagnosis underpins every other clinical service, and the programme made decisive progress in bringing diagnostics closer to patients. Facilities offering laboratory services increased from 85 to 98, as new laboratories were built and equipped and existing ones upgraded. The share of facilities with specimen referral networks grew from 56 facilities to 161 facilities with a target of 262 health facilities, exceeding the target of 80%, which allows samples from smaller facilities to be tested at better-equipped laboratories. Sub county hospital Laboratories enrolled in External Quality Assurance schemes rose from 65% to 94%, and ISO certification of Makueni County Referral Hospital, Makindu and Sultan Hamud Sub-County Hospitals labs added a mark of international quality. These results were made possible by increased laboratory funding, capacity building for laboratory personnel and sustained partner support. Digital X-ray processors were installed at Kisau , Kibwezi, Kilungu, Tawa, Mbooni and Matiliku sub-county hospitals, X-ray blocks at Emali

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and Kambu were completed and brought into service, and construction of a new hospital block with a radiology unit has started at Mukuyuni Sub-County Hospital.

14. **Essential Medicines and Medical Supplies (EMMS):** The sector invested KES 294.5 million in Health Products and Technologies (HPT) through a centralized procurement arrangement at headquarters. Commodities were apportioned to health facilities based on workload, with quarterly last-mile deliveries undertaken to ensure regular replenishment. Procurement through MEDS achieved an order fill rate of over 90%, contributing to improved commodity availability across the county. The Department further implemented an HPT Allocation Circular, ring-fencing 30% of hospital Facility Improvement Financing (FIF) budgets and 40% of Level 2 and 3 facility FIF budgets for HPT procurement. This provided facilities with a predictable financing mechanism for replenishment and complemented centrally procured supplies. In addition, rollout of the Tiberbu pharmacy module enabled facilities to monitor stock levels, track expiries and establish minimum and maximum re-order levels, strengthening inventory management and reducing the risk of stock-outs and wastage. The planned deployment of the Tiberbu commodity stock-status dashboard will further enhance countywide visibility of HPT stocks, enabling timely redistribution, improved forecasting and more responsive supply-chain management.
15. **Rehabilitative services:** Utilization of rehabilitative services increased significantly, with physiotherapy visits increasing from 25,676 to 30,675 over the review period. Occupational therapy visits rose from 13,076 to 15,863 while Orthopaedic visits rose from 21,765 to 36,864. This was largely attributed to intensified and targeted outreach services.
16. The sector also enhanced specialized and **technology-enabled curative care services**. Makueni County Referral Hospital was equipped with advanced surgical and diagnostic equipment, and the county's Proximie Tele-surgery partnership was expanded.

Health Planning and Administration

17. The sub-programme aimed to strengthen healthcare infrastructure through the improvement and equipping of health facilities, alongside capacity building of healthcare providers.
    a) **Infrastructure development:** The department undertook wide-ranging infrastructure improvements across all levels of the health system during the period under review, from the county referral hospital down to dispensary level. At Makueni County Referral Hospital, a new 21-body-capacity mortuary was constructed, with procurement of the accompanying mortuary fridges now underway. The department fenced and installed gates in thirty-four (34) health facilities, constructed new Out-patient blocks in in sixteen (16) level two (2) and three (3) facilities and two (2) sub-county hospital blocks of which two (2) have been completed and one is on-going. In addition, four (4) laboratories have been constructed and fifty-one (51) level two (2) and three (3) facilities, eight maternity blocks (8) and two (2) x-ray blocks. Staff houses were constructed in sixteen (16) level two (2) and three (3) facilities and solar systems installed in 5 of this level of facilities. The department also connected electricity in five (5) health facilities.
    b) **Donor supported projects:** Development partners contributed to infrastructure expansion during the year. World Vision funded construction of a new maternity block, an MCH block and four staff houses at Ngaakaa Health Centre; the Mpesa Foundation supported construction of a 21-bed maternity block at the Mutulani dispensary and the new 50-bed mother-and-child unit at Sultan Hamud Sub-County Hospital; and Vamed

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supported construction of maternity blocks at Kikumini and Kako Health Centres. Together, these donor-funded projects increased bed capacity by 250 beds.

c) **Medical Equipment:** Makueni County Referral Hospital (MCRH) was equipped with advanced surgical and diagnostic equipment, and its ICU and mortuary infrastructure were upgraded. Two digital X-ray processors were procured and installed at Matiliku and Kisau Sub-County Hospitals, while functional theatres reached 13 facilities following completion and equipping of the Matiliku SCH theatre; the Mukuyuni SCH theatre is in its completion stages. The X-ray digital processers purchased in 2023/24FY were eleven (11), while in 2024/25FY and 2025/26FY were two (2) each year respectively. Thirteen level two (2) and three (3) facilities were supported with assorted equipment.

d) **Health Automation:** Health-service automation was the flagship achievement of the year: Taifa Care platform was deployed to all 241 out of 242 operational health facilities, against a modest target of 4 facilities, vastly surpassing plan and transforming patient management and service tracking countywide. This led to real-time patient records and service data now available across essentially the entire facility network, replacing paper-based tracking. It further strengthened downstream reporting for SHA/insurance claims, commodity management and performance monitoring. The number of health facilities automated to HMIS in 2023/24FY was one (1), while in 2024/25FY and 2025/26FY were two (2) and two hundred and forty-two (242) respectively.

18. **Universal Health coverage:** The County continued rollout of the Makueni Universal Health Coverage (UHC) scheme. Mass beneficiary registration accelerated through the year, reaching all wards, with 10,458 households registered under Makueni Care/Makueni UHC by year-end against an internal target of 11,100 households, the shortfall attributed to realignment with national SHA requirements; a second phase of registration is planned for FY2026/27. The proportion of the population enrolled under SHA rose to an estimated 52-53%, exceeding the 50% target, driven by intensified mass-registration campaigns.
19. **Human Resources for health:** On workforce matters, 216 contract healthcare workers across various cadres were confirmed to permanent and pensionable terms, 78 clinical officers were aligned as per the new career guidelines, 21 consultant doctors were placed according to their specific specialties, and 91 officers undertook long-term training for career advancement in various specialties and degree/masters. On short-term training, 72 officers were trained on the Senior Management Course, 25 on SLDP and 12 on SSDC and 5 trained on proficiency course for clerical officers. In addition, 156 officers were promoted under common establishment promotions and a further 497 under non-common establishment promotions. In 2025/26FY we have recruited 26 new staff and transitioned 186 UHC staff to County P&P terms in 2026/27FY. In the same financial year, the department inherited 115 staff under CIHEB to G to G under Uzinduzi project and automated HRM module through integration with https://myapp.makueni.go.ke where staff can upload their professional academic data
20. **Access to Emergency services** was enhanced through the launch of a free county-wide ambulance services, the number of functional ambulances in 2022/23FY were nine (9) while in ,2023/24FY they were thirteen (13). In 2024/25FY sixteen ambulances (16) were operational while in 2025/26 FY and ten (10). The county also opened the Emali Trauma Center to improve road-safety response along the Nairobi-Mombasa Highway.

2. FY 2026/27 First Quarter Financial and Non-Performances

a) FY 2026/27 Quarter One Financial Performance

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In the first quarter of FY 2026/27, the Sector Health Services spent a cumulative Kshs. 861,048,159 against an approved budget of Kshs. 5,214,509,498, representing an absorption rate of 17 percent. Of this expenditure, 56 percent was spent on personnel emoluments, 36 percent on development, and 8 percent on operations and maintenance. Figure 2 shows the departmental expenditure by economic classification.

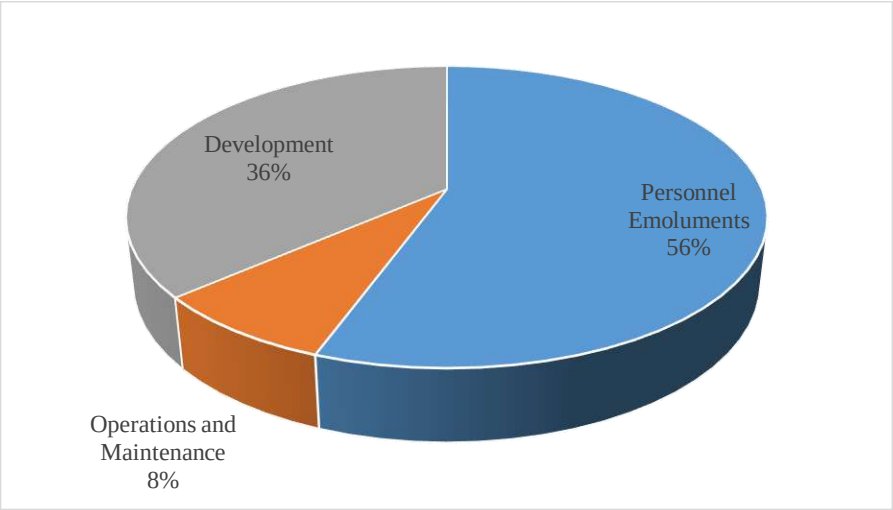

Figure 11: Department of Health Services Expenditure per Economic Classification

Expenditure by economic classification

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

Table 16: Health Services, First Quarter Budget and Expenditures, FY 2026/27

Economic Classification	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Personnel Emoluments	2,765,634,592	478,716,577	17
Operations and Maintenance	509,705,785	69,215,852	14
Recurrent	**3,275,340,377**	**547,932,429**	**17**
Development	1,939,169,121	313,115,730	16
Total	**5,214,509,498**	**861,048,159**	**17**

Development Expenditure

During the first three months of FY 2026/27, the Department of Health Services recorded a development expenditure of Kshs. 313,113,730 against a total development budget of Kshs. 1,939,169,121, resulting in an absorption rate of 16 percent. The SHIF/SHA Reimbursements vote line accounted for the highest expenditure at Kshs. 123,456,405, followed by Essential Medicines and Medical Supplies (AIA) at Kshs. 94,462,775, and Medical Health Services Fees at Kshs.

62,269,550. The Conditional Allocation for Community Health Promoters (CHPs) Project vote line ranked fourth at Kshs. 28,425,000, while Operationalization of Model Health Facilities ranked fifth at Kshs. 4,500,000. All other development vote lines did not record any expenditure during this period.

b) FY2026/27 Health Services Non-Financial Performance

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

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

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

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

2.6.5 Social Protection, Education, and Recreation

Education and Internship Sub-Sector

1. FY 2025/26 Financial and Non- Financial Performances

a) FY 2025/26 Financial performance

Budget allocation has grown steadily from Ksh 675 million in FY2022/23 to a peak of Ksh 1,188,923,636 in FY2024/25, increasing slightly to Ksh 1,087,965,726 in FY2025/26. Absorption rates decreased to 79% in FY2023/24 before increasing to 92% and then 98% in the FY2024/25 and FY2025/26 respectively.

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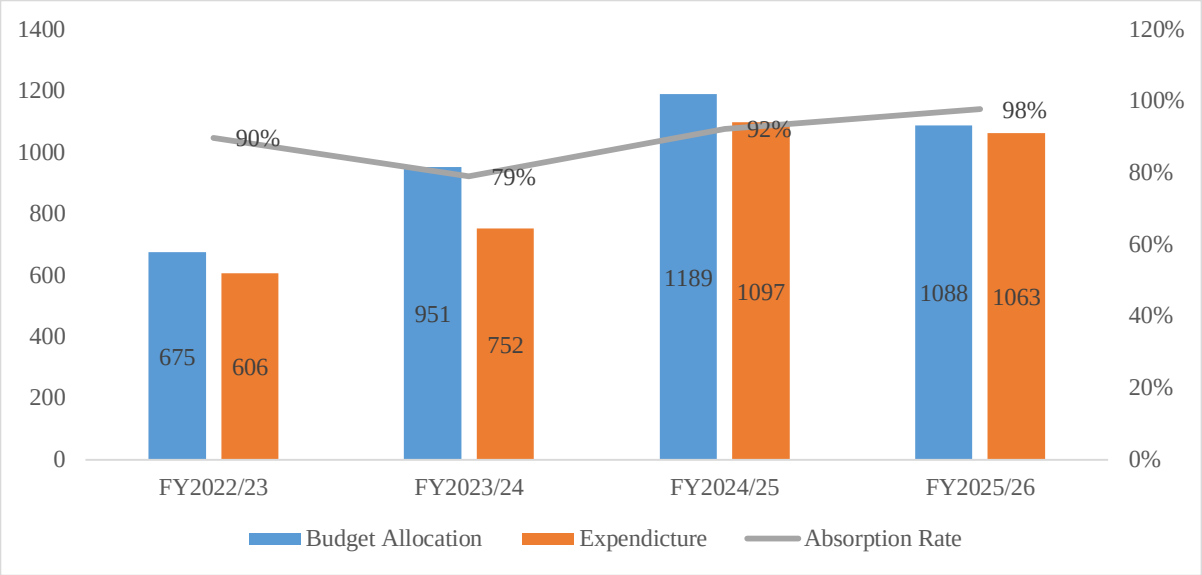

Figure 12: Education and Internship Sub Sector; FY 2022/23- FY 2025/26 Expenditure Performance

b) FY 2025/26 Non-Financial Performance Review

The sub sector made the following milestones during the period under review:

a. **Early Childhood Development and Education (ECDE):** The County Government constructed new classrooms in 54 ECDE centres, bringing the cumulative number of centres with newly constructed classrooms to 172 since FY 2022/23. This investment has improved the safe and conducive learning environments for ECDE learners. School feeding programme was initiated in Kee Ward, benefiting 863 learners across 28 ECDE centres, while learning and teaching materials were distributed to all 1,188 ECDE centres to enhance the quality of teaching and learning. Further the County supported ECDE learners to participate in music festivals, promoting talent development and co-curricular activities, with four ECDE centres (Mii, Kathonzweni, Kambu township and Kakuswi school for deaf) representing the county at the national level. To strengthen learning, 2,400 ECDE teachers were trained in mathematical practices, the 'Tayari Programme,' and language development in partnership with EIDU. Additionally, 15 county staff were trained on the Nurturing Care Framework and CBC retooling to facilitate cascading the training to ECDE teachers. These interventions contributed to improved ECDE outcomes, with enrollment in public ECDE centers increasing by 2.5 percent, from 39,246 in 2024 to 40,223 in 2025. The retention rate stood at 98%, against a target of 95%, while the transition rate improved from 97% in 2022 to 98% in 2025. The teacher-pupil ratio also improved from 1:48 in 2022 to 1:42 in 2025, reflecting enhanced staffing levels and improved learning conditions in public ECDE centers.

b. **Vocational Training:** To enhance youth employability skills, the government enrolled 900 youth in the 2Jiajiri Programme in partnership with the KCB Foundation. Of these, 831 graduated successfully, with 264 earning First Class Honours and 567 attaining ordinary passes in various technical courses. The 264 First Class Honours graduates were issued starter kits to help them start their own businesses. To strengthen practical skills training, 47

Vocational Training Centers (VTCs) were equipped with tools and equipment, and infrastructure development was undertaken in eight vocational training centers through the construction of workshops and dormitories, site levelling, and renovations. These interventions contributed to increased access to vocational training, with enrollment rising by 6.4%, from 3,820 learners in 2024 to 4,066 in 2025.

c. **Library Services:** Ten school libraries were established in partnership with the Kenya National Library Service with each library stocked with 1,000 age-appropriate books, and 60 teachers trained in library management. The county also renovated Kithasyu library to improve service delivery and purchased motorcycle to facilitate outreach services, including the delivery of books and learning materials to schools and communities. These interventions expanded access to reading resources, promoted literacy and strengthened library services across the county.
d. **Scholarships:** In support to education, the County Government provided scholarships to 608 continuing students in secondary schools and universities, contributing to improved transition and retention in learning institutions. In 2025, 89 scholarship beneficiaries successfully completed their secondary education and secured admission to universities, where they will have continued to benefit from the scholarship.
e. **Internship and Mentorship Programmes:** Under the Internship, Mentorship and Volunteerism Programme, the County engaged 104 interns, 629 attaches, and 215 volunteers during the reporting period, providing them with valuable workplace exposure and enhancing their employability and practical skills. Cumulatively, the programme has benefited 3,265 youth, comprising 429 interns, 2,549 attaches, and 287 volunteers, since FY 2022/23.

2. FY 2026/27 Quarter One Financial and Non-Financial Performance

a) FY 2026/27 Quarter One Financial Performance

In the first three months of FY 2026/27, the Department reported a cumulative expenditure of Ksh. 158,770,415 out of a budget of Ksh 1,247,724,666. The expenditure comprised of 80 percent Personnel Emoluments, 11 percent Operations and Maintenance and nine percent Development expenditure, indicating that spending was largely driven by salary and wage obligations in the quarter.

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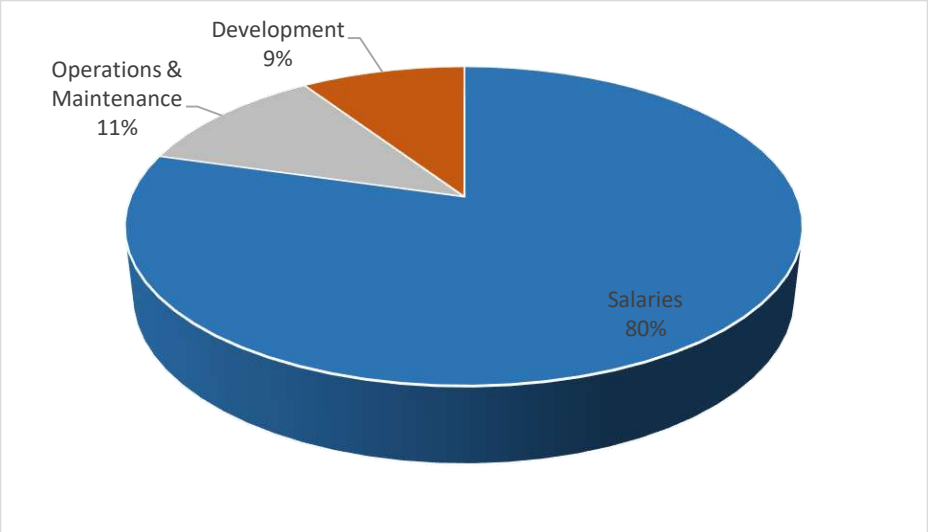

Figure 13:Quarter One; Education, ICT and Internships Expenditure per Economic Classification

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

Table 17: ICT, Education and Internshps Department, First Quarter Budget and Expenditures, FY 2026/27

Expenditure item	FY 2026/27 Supplementary (1) Budget Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Operation &Maintenance	82,824,884	17,814,277	22
Personnel Emoluments	841,191,165	126,138,638	15
Total recurrent	**924,016,049**	**143,952,915**	**16**
Capital Expenditure	323,708,617	14,817,500	5
Totals	**1,247,724,666**	**158,770,415**	**13**

b) FY 2025/26 Quarter One Non-Financial Performance

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

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

Gender and Social Services Sub-Sector

1. FY 2025/26 Financial and Non- Financial Performance

a) FY2025/26 Financial Performance

In the FY2025/26, the Gender, Children, Youth, Sports and Social Services sub sector spent a total of KShs. 312,432,381 against the total departmental allocation of KShs. 327,336,894 representing 95 percent absorption rate. The overall performance increased by 12 percent compared to FY 2024/25**.** Figure 15 presents details of the budget allocations, expenditures, and absorption rates over the last three financial years.

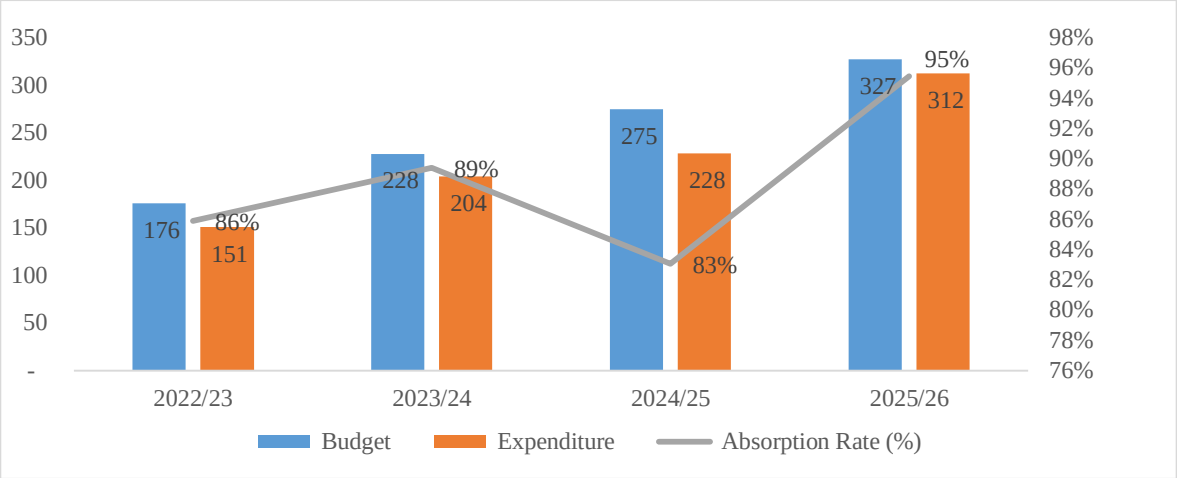

Figure 14: Gender and social services expenditure performance

b) FY2025/26 Non- Financial Performance

The sub sector made the following milestones during the period under review:

a. **Gender and Social Services:** The government supported 194 organized groups with tents, chairs, water tanks, and catering equipment to enhance their livelihoods, while 368 vulnerable households received consumption support, assets, and grants under the Ultra-Poor Graduation Programme. Further, 41 pilot groups received loans totalling Ksh. 2,050,000 from the Makueni County Empowerment Fund to support their livelihoods ahead of the programme's rollout across the county. The County Government also supported access to government services through the Huduma Mashinani Programme, reaching 83,529 residents in partnership with Huduma Kenya.

b. In support of **Persons with Disabilities (PWDs)**, 239 individuals were issued with assistive devices to improve mobility, independence, and participation in socio-economic activities. In addition, 601 elderly persons were supported with blankets and mattresses to enhance their welfare and well-being.

c. **Youth Development and Empowerment:** The County Government supported training of 139 youth in motor vehicle driving, motorcycle riding and tractor operation to promote skills development and employability. It also provided 448 youths with tools of trade to enable them establish income-generating activities. To strengthen coordination and targeted support within the Boda-boda sector, the County mapped 7,964 motorcycle

operators across all 30 wards and supported 185 Boda-boda riders in Kikumbulyu South ward with safety gears.

d. Under the **Ajira Kwa Vijana programme**, 2,272 youth were engaged in casual labour providing temporary income opportunities and improving their livelihoods. In addition, 508 youth in Ivingoni/Nzambani ward received training in soft skills, including awareness on drug and substance abuse, and 6 youth were engaged under Makueni Youth Apprenticeship programme.
e. **Sports and talent development:** Sporting activities were organized at three levels: ward level through Ligi Mashinani with 1,548 teams across various disciplines, sub-county level, and county level through the Supa Cup. Participating teams were awarded with cash prizes, sports gear, and equipment to promote talent development and participation in sports.
f. The County also supported the teams to participate in the national-level KYISA Games. Team Makueni delivered an outstanding performance, winning championships in Men's Football, Men's 5x5 Basketball, Women's 5x5 Basketball, and Women's 3x3 Basketball, while also securing podium finishes in Men's 3x3 Basketball, Men's and Women's Handball, Women's Football, and Men's Volleyball. Five athletes were scouted during the KYISA Games for opportunities to join professional sports.
g. The County Government further invested in sports infrastructure through the development of eight playing fields, expanding opportunities for sporting activities, talent identification, and youth engagement across the County.

2. FY 2026/27 Quarter One Financial and Non-Financial Performance

a) FY2026/27 Quarter One Financial Performance

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

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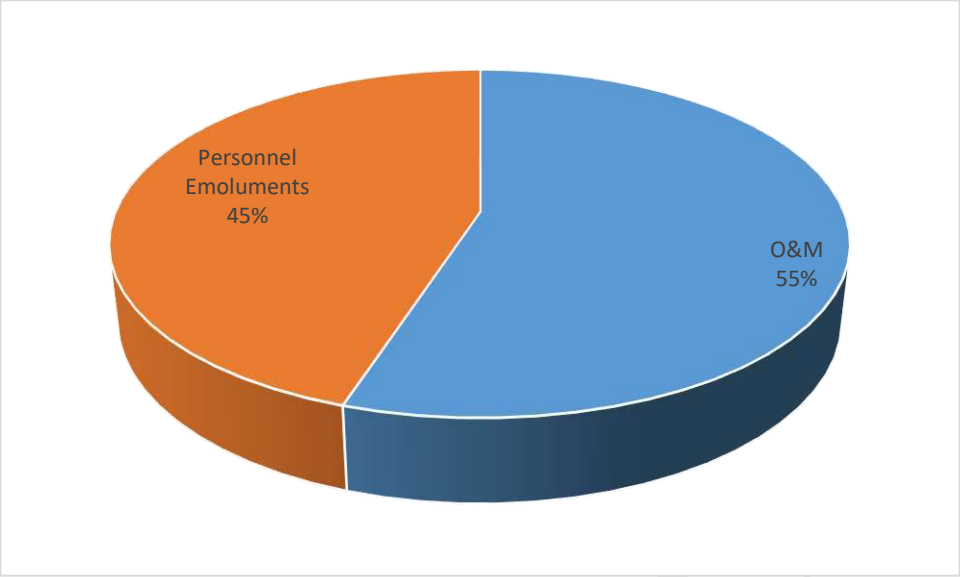


Figure 15: Gender, Expenditure by Main Economic Classification

During the first three months of FY 2026/27, the overall departmental budget absorption rate stood at 3 percent. Recurrent expenditure recorded an absorption rate of 5 percent, while the development budget registered zero expenditure**,** indicating no absorption of development funds during the period under review.

Table 18: Gender Department, First Quarter Budget and Expenditures, FY 2026/27

Economic Classification	FY 2026/27 Supplementary Budget (1) Estimates	Expenditures as at 30th September 2026	Absorption Rate (%)
Salaries	51,565,638	3,879,108	8
O&M	138,524,962	4,746,050	3
Recurrent	190,090,600	8,625,158	5
Development	136,967,600	-	0
Total	**327,058,200**	**8,625,158**	**3**

b) FY2026/27 Quarter One Non- Financial Performance

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

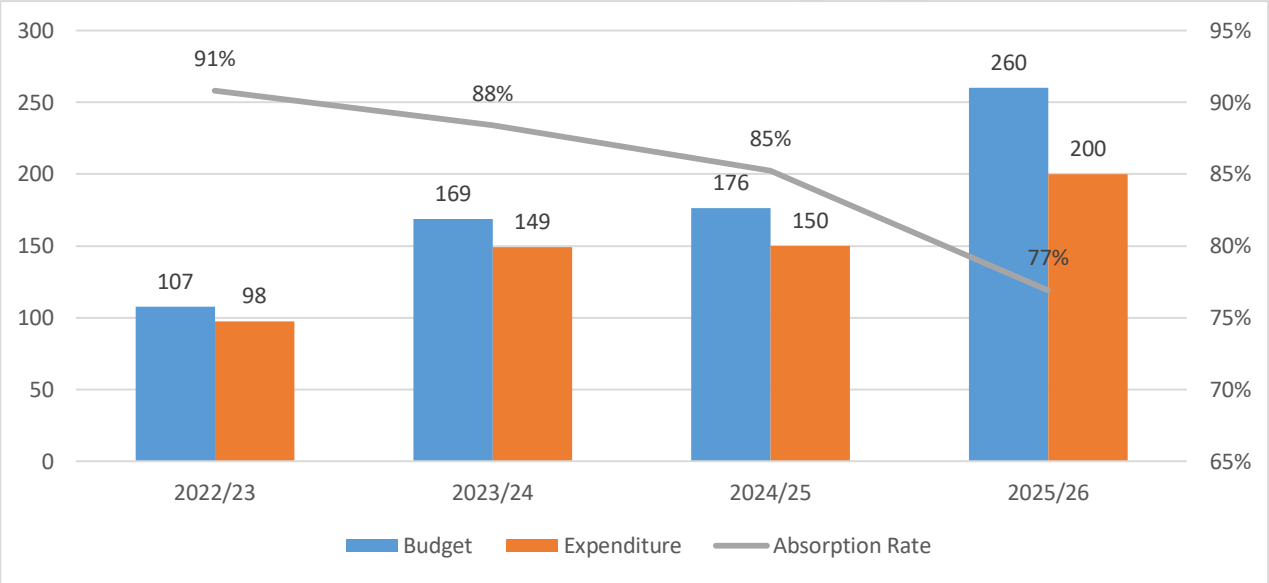
In addition, 41 pilot groups successfully repaid their loans under the Makueni County Empowerment Fund (MCEF), demonstrating the viability of the lending model and paving the way for the planned countywide rollout targeting 900 organized groups.

2.6.6 General Economic and Commercial Affairs.

1. FY 2025/26 Financial and Non- Financial Performances

a) FY 2025/26 Financial performance

In FY 2025/26, the sector recorded expenditure of KShs. **201,346,543** against an approved budget of KShs. **260,170,405,** representing an absorption rate of 77 percent. This was a decrease of 8 percent compared to FY 2024/25. The figure below presents details of the sector's budget allocations, actual expenditures, and absorption rates over the last four financial years.



Trade Budget, Expenditure and Absorption Rate

b) FY 2025/26 Non-Financial performance

Trade

The Department focused on strengthening MSMEs, improving trade infrastructure, expanding market access, and enhancing consumer protection. 10 MSMEs were capacity building on various business processes, initiated construction of market sheds at Nunguni and Maiani, and installed a floodlight at Malili Market. Waste management was enhanced across 205 market centres, including provision of four skip bins and construction of seven public toilets in market centres. Governance committees were also established in 298 markets to improve coordination, accountability, and stakeholder participation

Market access was enhanced through 10 new market linkages, participation in six trade fairs, and linking 20 producers to markets. Consumer protection was strengthened with 2,200 weights and measures equipment verified and 420 business premises inspected, generating KShs. 699,220 in revenue

Industrial Development and Promotion: To promote cottage industries, value addition and business innovation for enterprise development and employment creation, the Department engaged KIRDI on the incubation and certification of cottage industries, while KEBS committed to assessing Huduma Foods. Nine products underwent value addition, three cottage industries were promoted, and two business innovations were supported.

Tourism

Tourism promotion focused on diversifying products and enhancing destination visibility through the launch of Kivale and Ilima forests as ecotourism attractions, development of a sports and eco-tourism niche product, review and dissemination of the Destination Makueni booklet, participation in Magical Kenya Travel Expo 2025, and support to 75 tourism stakeholders.

Culture Promotion

The County strengthened cultural heritage through rehabilitation of the Mangelete-Kisooni Sacred Site and Cultural Centre, facilitation of 15 music and cultural festivals, and documentation and digitization of six Akamba traditional knowledge and cultural expressions, promoting cultural identity, social cohesion, and preservation of indigenous knowledge.

2. FY 2026/27 Quarter One Financial and Non-Financial Performance

a) FY2026/27 Quarter One Financial Performance

In the first quarter of FY 2026/27, the departmental expenditure was KShs. 5,712,852 against a budget of KShs. 224,760,676 which represented three percent absorption rate.

Table 19: Trade Department, First quarter Budget and Expenditures, FY 2026/27

Economic Classification	FY 2026/27 Supplementary Budget Estimates	Expenditures as at 30th September, 2026	Absorption Rate (%)
Salaries	60,737,185	4,569,052	8
O&M	76,254,401	1,143,800	1
Recurrent	**136,991,586**	**5,712,852**	**4**
Development	87,769,090	-	0
Total	**224,760,676**	**5,712,852**	**3**

Expenditure by economic classification.

Personnel Emoluments recorded the highest spending at 4,569,052, accounting for 89 percent of the total expenditure. This was followed by Operations and Maintenance at 1,143,800, representing 11 percent. The department did not record any expenditure on development.

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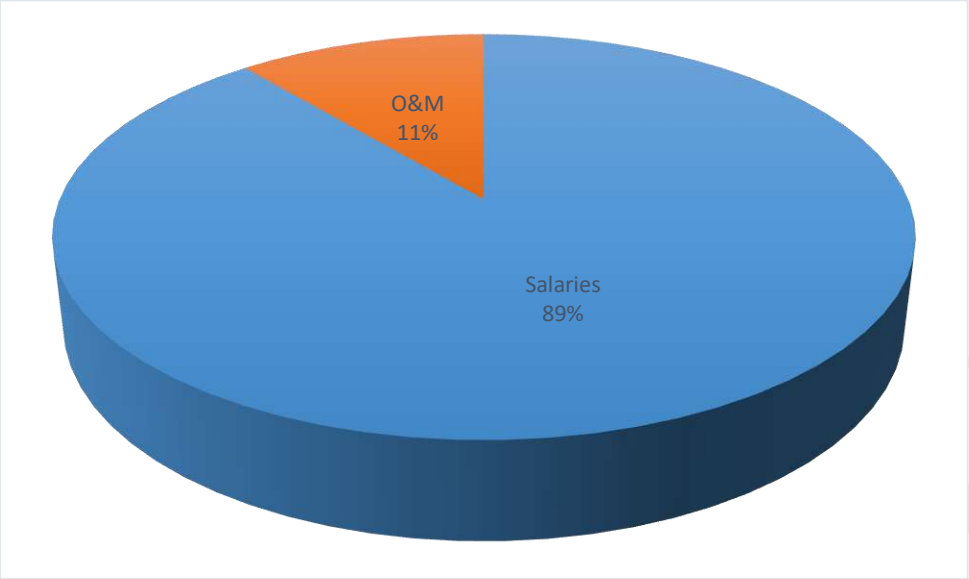

Expenditure percentage per economic classification

b) FY 2026/27 Quarter One Non-Financial Performance

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

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

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2.6.7 Lands and Urban Development

1. FY 2025/26 Financial and Non- Financial Performances

a) FY 2025/26 Financial performance

The sector's budget allocation for FY 2025/26 was KShs. 951,346,817 composing of KShs. 142,479,124 for Wote Municipality, KShs. 115,532,398 for Emali-Sultan Hamud Municipality and KShs. 693,335,295 for Lands, Urban Development, Environment and Climate Change. The sector spent Kshs. 456,541,756 translating to an absorption rate of 48 percent, a decline from 57 percent recorded in FY 2024/25.

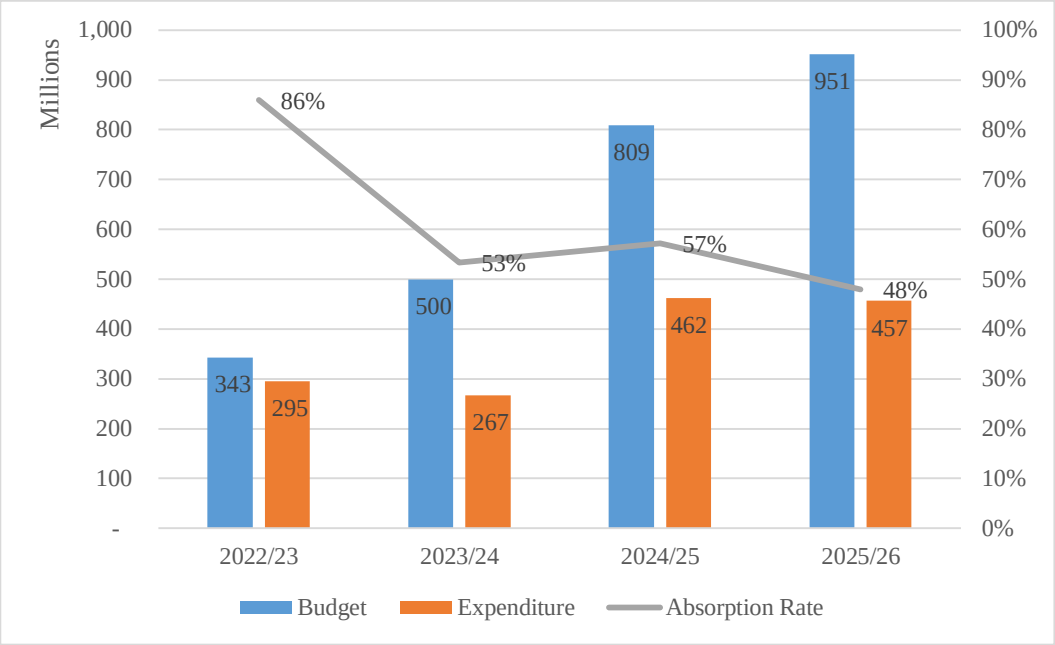

Figure: Lands and Urban Development Sector, FY 2022/23- FY 2025/26 Expenditure performance

b) FY2025/26 Non-Financial Performance

Lands

In FY 2025/26, the sector made notable progress in strengthening land governance and tenure security. Approved physical and land use plans were implemented in Kikima, Mtito Andei, and Kambu, restoring public access roads and utility corridors while addressing encroachments. The sector also completed survey of public utilities and roads in Nzaui/Kilili/Kalamba ward and drafted the Kiunduani Market Local Physical and Land Use Development Plan. Cadastral surveys and beaconing advanced in Tawa, Matiliku, and Ngomano/Miumoni trading centers in Kibwezi East, while land acquisition began for the proposed Kiunduani Livestock Yard and Kathonzweni Abattoir. Mbooni-Kee Municipality was operationalized, and two boda boda sheds were constructed at Kalawa and Kali markets to support organized public transport.

Municipalities

Wote Municipality recorded significant gains in urban service delivery and public safety. Drainage systems were opened and unclogged and solid waste management improved through the placement of six skip bins and 26 litter bins alongside the engagement of 588 casual workers in market cleaning. Public safety was enhanced by maintaining 570 grid-powered and 110 solar streetlights and installing high-mast

floodlights in eight markets. Additionally, 28 km of urban roads were upgraded through grading, gravelling, drainage works, and culvert cleaning, improving accessibility across municipal markets. Emali Sultan Hamud Municipality similarly advanced urban infrastructure and sanitation. Drainage system maintenance was done in Emali and Sultan Hamud towns, supported by 30 casual workers. Sixteen double-arm streetlights were installed at Emali Town and Kwa Mutula Market, with a high-mast floodlight underway at Sultan Hamud Market. The municipality fenced and roofed 26 water tanks, rehabilitated the Emali Recreational Park, established an ICT Resource Centre at Greengrocery market, and built two boda boda sheds plus three public toilet blocks. The Municipal Spatial Plan is now in its statutory public inspection period ahead of final approval.

Under the World Bank-funded Kenya Urban Support Programme II (KUSP II-UIG), the county procured two RTK survey machines to enhance surveying and GIS mapping accuracy, and drafted the Ngai Ndethya Management Plan pending validation. Plot-owner data in the Makueni Ardhi system was updated to strengthen revenue administration, while climate risk assessments were completed for Wote and Emali/Sultan Hamud Municipalities. Institutional capacity was reinforced through new Planning and Survey Records offices, a GIS boardroom in Wote, and training of four officers in drone mapping and data processing.

2. FY 2026/27 First Quarter Financial and Non-Financial Performance

a. FY2026/27 Quarter One Financial Performance

The total departmental expenditure for the first three months of the FY 2026/27 was Kshs. 68,596,659 against a budget of Kshs. 821,704,337 which translated to an absorption rate of 8 percent.

Table 20: Lands and Urban Development Department, Quarter One FY 2026/27 Expenditure by Economic Classification

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

Expenditure by Economic Classification

The total expenditure constituted of development expenditure 94 percent, personnel emoluments 5 percent, and operations and maintenance 1 percent, the figure below shows the departmental expenditures per economic classification;

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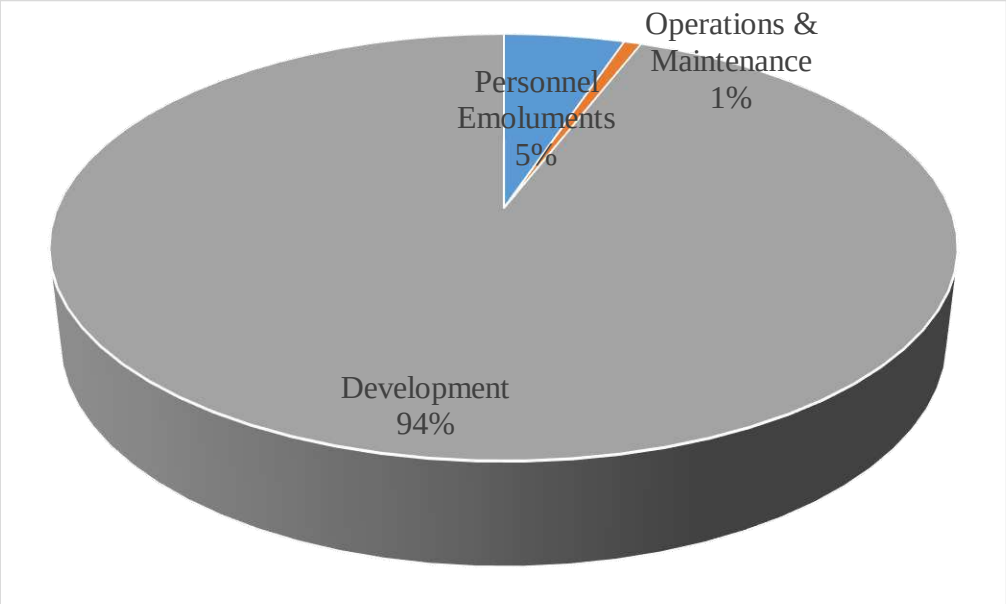

Figure: Department of Lands Expenditure by Economic Classification

b. FY 2026/27 First Quarter Non-Financial Performance

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

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

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

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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).

1. **FY 2025/26 Financial and Non- Financial Performances**

a) FY 2025/26 Financial performance

In FY 2025/26, the sector recorded an expenditure of KShs. 3,246,581,930 against a budget of KShs. 3,662,795,378 representing an absorption rate of 89 percent, a decrease from the previous financial year. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last four years.

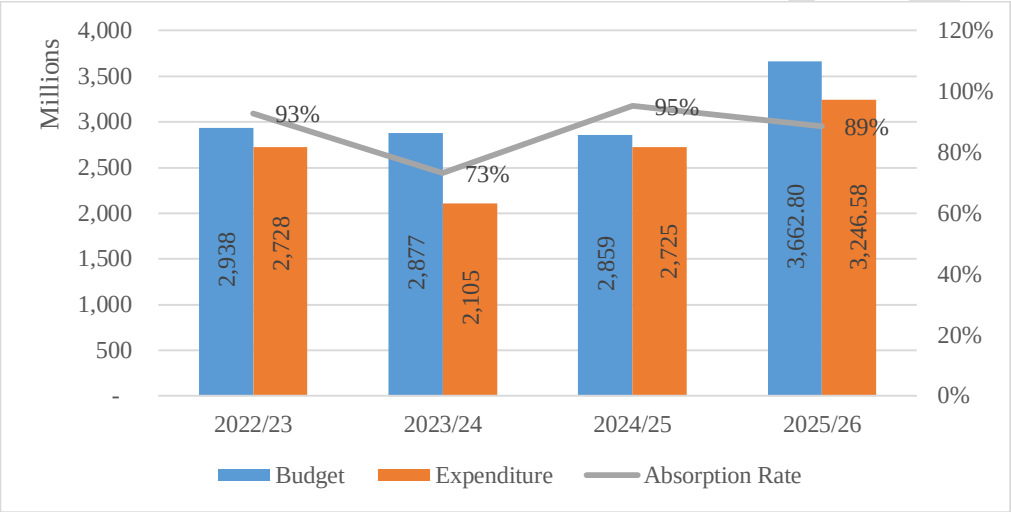

Figure1; Devolution sector, FY 2022/23- FY 2025/26 Expenditure performance

b) FY2025/26 Non – Financial Performances

During the period under review, the sector made the following milestones;

1. **Public Sector Reforms**: Undertook reforms to improve employee productivity and satisfaction and to promote decentralization and integrated service delivery. 128 new officers were recruited, 156 officers promoted, and 274 converted from contractual terms of service to permanent and pensionable across the County Departments. Performance Rewards and Sanctions Framework was developed and launched. Additionally, the Board conducted eight sensitization forums on HR reforms and national values and principles. A recruitment portal was development to improve the county's recruitment efficiency and transparency.
2. **Policies and litigation**: There has been enhanced litigation, legislation and oversight through various strategies towards strengthening access to justice and safeguarding inheritance rights. In this regard, the sector has reviewed three Acts and eight policies, drafted 11 bills and policies, served 259 litigation cases and prepared 599 succession petitions. It has also Processed 73 Memoranda of Understanding (MoUs); drafted and reviewed 250 contracts including legal instruments that ensure the County's engagements with partners and

stakeholders were legally robust, transparent, and enforceable, while reinforcing good governance.

3. **Succession:** The sector facilitated sensitization and support towards land succession by organizing 24 legal clinics. The clinics aimed at providing legal support to vulnerable citizens, assist in the processing of title deeds and offered 8,954 residents with guidance on succession cases. It further enabled resolution and harmonization of the long-standing boundary dispute between Makueni and Taita Taveta counties strengthening inter-county cooperation for peaceful coexistence and improved service delivery.
4. **Legislation:** The County Assembly vetted and approved several nominees for appointment to county public offices, approved budgets and expenditures of the county government in accordance with Article 207 of the Constitution. The County Assembly passed legislations as contemplated in Article 220 (2) of the Constitution, guided by Articles 201 and 203 of the Constitution, approved borrowing by county government in accordance with Articles 212 of the Constitution and approved County Development Plans.
5. **Governance and Coordination:** The County constructed Kilungu Ward Offices and equipped Mavindini Ward Offices, strengthening ward-level administration, coordination, and supervision of County programmes. The interventions brought government services closer to citizens, enhancing accessibility, responsiveness, and efficiency in service delivery.
6. **Participatory Development and Civic Education:** Citizen Engagement reached 40% of the population, with 20,875 participants in the FY2026/27 budget process and 10,239 in the 2027/28 Annual Development Plan process. A total of 485 development committees and 6,200 civic and feedback forums were established/conducted, alongside three civic education curricula and five knowledge products.
7. **Disaster Management:** Disaster preparedness and response were strengthened by equipping the Makindu Disaster Risk Unit, developing a DRM information database and a drought contingency plan, and producing six early warning reports. The County responded to 74 disaster incidents within the required timeframe, and risk management measures were integrated into 20 percent of development projects.
8. **Liquor Drinks Control and Licensing:** A total of 2,639 liquor premises were inspected and licensed, achieving 88 percent of the target, while KShs. 49.5 million in revenue was collected representing 67 percent of target. Additionally, 86 people received psychosocial counselling on drug and substance abuse prevention.
9. **Own Source Revenue:** The County Government raised Ksh 1.72 billion in Own Source Revenue (OSR), comprising Ksh 1.19 billion in Health Appropriation-in-Aid (A-i-A) and Ksh 526.73 million from other revenue streams. This represented a **33% increase in OSR**, largely attributed to the timely reimbursement of the SHA.
10. **Transparency and Public Finance Management:** The County Government received significant national recognition for prudent public financial management and budget transparency. Makueni County was ranked the best-performing county in the 2025 County Budget Transparency Survey (CBTS), scoring 89 out of 100 points. The County received five national awards, including recognition as the Most Transparent County Overall, best in the timely publication of its statutory documents, and for having the most comprehensive County Fiscal Strategy Paper, Finance Act and Quarterly Budget Implementation Report.

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11. **Audit Performance:** The government achieved seven clean audit reports for the Financial Year 2024/2025 audit, these include: The Executive Financial Statements, The Receiver of Revenue Accounts, The Emergency Fund, The Car and Mortgage Fund, The Climate Change Fund, Wote Water Company, and The Kalawa Sub-County Hospital Accounts.
12. **Data and Planning:** The Finance Sub-Sector prepared and disseminated the County Statistical Abstract, 30 Ward Development Profiles, and the County Development Profile, enhancing access to reliable data for planning, decision-making, documentation of county achievements, performance feedback, and accountability.

2.FY 2026/27 Quarter One Financial and Non- Financial Performances

a) FY 2026/27 First Quarter Financial Performance

The sector incurred an expenditure of Ksh 198,961,913 against an allocation of 2,599,896,905 translating to an absorption rate of 8 per cent. The table below indicates that budget performance for the seven departments.

Table 21: Devolution Sector Quarter One FY2026/27 Financial Performance

S/No	Department	FY 2026/27 Supplementary Budget (1) Estimates	Expenditure as at 30th September 2026	Overall Absorption (%)
1	Governorship	238,874,658	30,616,019	13
2	County Attorney	73,199,450	5,116,364	7
3	County Secretary	602,560,013	57,677,110	10
4	Devolution, Public Participation, County administration and Special Programs	1,032,804,104	54,374,096	5
5	Finance and Socio-Economic Planning	587,552,429	40,639,010	8
6	County Public Service Board	64,906,251	10,539,314	16
	Total Budget	**2,599,896,905**	**198,961,913**	**8**

b) FY 2026/27 First Quarter Non-Financial Performance

Under disaster risk mitigation and preparedness, the department responded to 32 disaster incidents against a target of 30, exceeding the target due to enhanced preparedness and timely response mechanisms. Early warning information on fire outbreaks and El Niño-related risks was also disseminated to strengthen disaster preparedness and response at the ward level.

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

Office of the County Attorney processed 7 Memoranda of Understanding (MoUs) to facilitate collaboration and implementation of county programmes and initiatives and drafted 5 conveyancing documents to support legal transactions involving land and property.

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CHAPTER THREE: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.0 Introduction

This chapter reviews recent economic developments at the global, national and county levels and sets out the outlook that informs the preparation of the County Fiscal Strategy Paper (CFSP) 2027 and the FY 2027/28 budget. It begins with global and regional context, reviews national performance in growth, inflation, interest rates, public finances, employment and poverty. It also highlights Makueni County's economic and fiscal performance.

The national economy has remained resilient. Real GDP grew by 4.6 percent in 2025 and accelerated to 5.3 percent in the first quarter and 5.1 percent in the second quarter of 2026. However, the operating environment has become more demanding: the conflict in the Middle East has pushed up energy prices, inflation has risen to its highest level in more than three years, the current account deficit has widened, and the national fiscal deficit remains elevated. These developments shape both the national transfers that fund the county and the cost of delivering county services.

3.1 Global and Regional Economic Context

Global economic activity has been weighed down in 2026 due to external factors, which have disrupted energy markets and international shipping routes. According to the IMF World Economic Outlook of July 2026, global growth is projected to slow to 3.0 percent in 2026 from 3.5 percent in 2025, before recovering to 3.4 percent in 2027. Growth in advanced economies is projected at 1.7 percent in 2026 and 1.8 percent in 2027, while emerging market and developing economies are projected to slow to 3.8 percent in 2026 from 4.5 percent in 2025, recovering to 4.5 percent in 2027.

Growth in Sub-Saharan Africa is projected to moderate to 4.3 percent in 2026 from 4.5 percent in 2025, reflecting higher energy and food prices and reduced official development assistance, before recovering to 4.5 percent in 2027. For Kenya, an energy-importing economy, global developments transmit mainly through fuel prices, inflation, the import bill and external financing conditions.

3.2 National Macro-Economic Performance

3.2.1 Economic Growth

The national real Gross Domestic Product (GDP) grew by 4.6 percent in 2025, compared with a revised 4.7 percent in 2024 (Economic Survey, 2026). Nominal GDP rose from Kshs. 16,232.3 billion in 2024 to Kshs. 17,577.6 billion in 2025. Over the period 2022 to 2025, the economy grew at an average of 5.0 percent, above the global average of 3.4 percent and the Sub-Saharan Africa average of 4.1 percent (National Treasury, 2026 BROP). The 2025 performance, though slightly slower than 2024, was supported by positive growth across all sectors, stable macroeconomic policies and a continued recovery in key service sectors.

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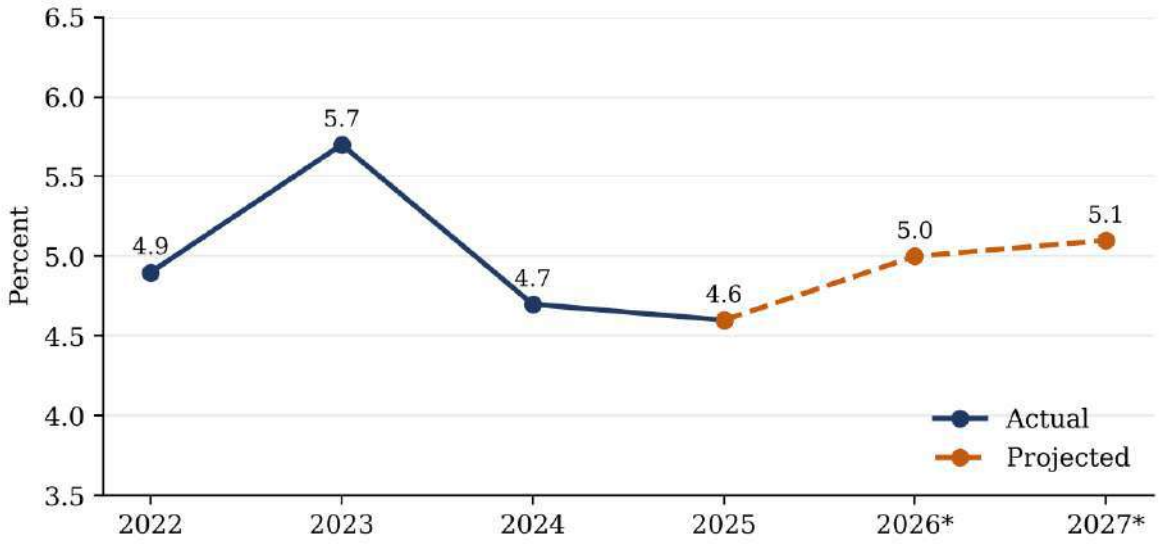
Figure 1: Real GDP Growth Rate, 2022–2027 (percent)



Source: KNBS Economic Survey 2026; National Treasury 2026 BROP (projections)*

Sectoral performance in 2025 was mixed (Table 1). Agriculture, Forestry and Fishing expanded by 3.1 percent, down from 4.4 percent in 2024, as the above-average long rains were followed by below-average short rains, resulting in mixed crop performance. Construction rebounded from a 0.7 percent contraction in 2024 to 6.8 percent growth, while Mining and Quarrying recovered from a 7.8 percent contraction to 14.9 percent growth. Public Administration grew by 8.3 percent. Growth moderated in Accommodation and Food Services, Financial and Insurance, Information and Communication, Transportation and Storage, and Manufacturing.

Table 22: Sectoral Growth in Real Value Added, 2024 and 2025 (percent)

Sector	2024	2025
Agriculture, Forestry and Fishing	4.4	3.1
Mining and Quarrying	-7.8	14.9
Manufacturing	3	2
Construction	-0.7	6.8
Transportation and Storage	4.3	3.7
Accommodation and Food Services	25.9	15.6
Information and Communication	7.1	4.8
Financial and Insurance	7.5	6.5
Public Administration	--	8.3

Source: KNBS, Economic Survey 2026.

Growth strengthened in 2026. Real GDP expanded by 5.3 percent in the first quarter, up from 4.9 percent in the first quarter of 2025, with all sectors recording positive growth. Manufacturing grew by 4.4 percent (2.8 percent a year earlier), construction by 6.6 percent (4.5 percent), accommodation and food services by 14.7 percent (8.0 percent) and financial and insurance activities by 6.3 percent (5.3 percent), supported by lower interest rates and faster growth in private-sector credit. Agriculture grew by 4.9 percent, down from 5.3 percent, partly on the

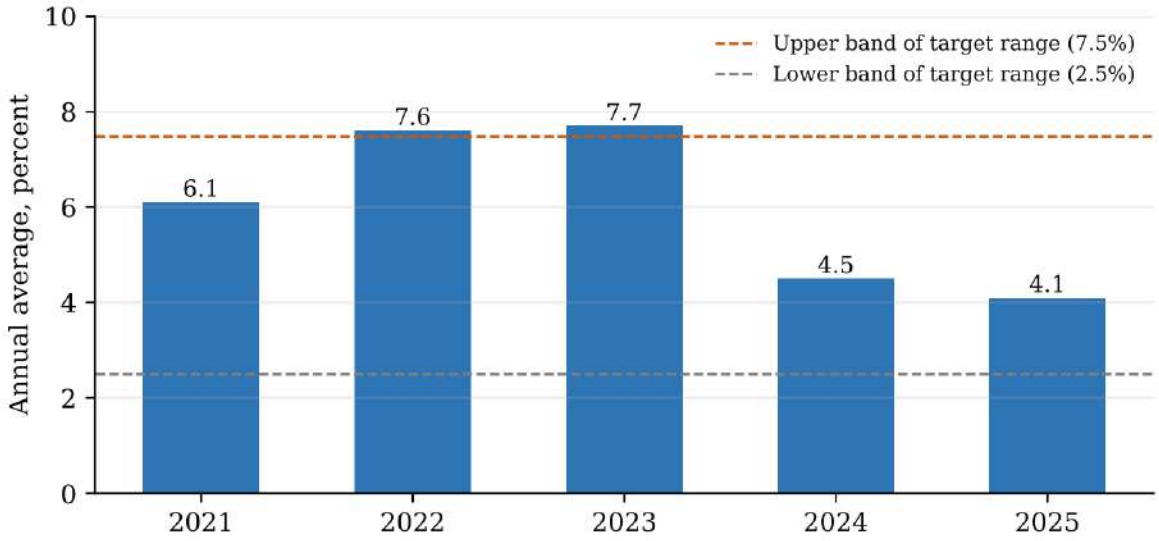
biennial coffee cycle. In the second quarter, the economy grew by 5.1 percent compared with 4.9 percent in the same quarter of 2025, supported by transport, tourism-related services, electricity and construction. KNBS noted, however, that disruptions in the global energy market and the early cessation of the March–May long rains in May 2026 lowered expected crop production (KNBS, Quarterly GDP Report, Q2 2026).

The strength of activity in 2026 has been accompanied by a sharp rise in prices, which is examined next.

3.2.2 Inflation Outcomes

Annual average inflation eased from 4.5 percent in 2024 to 4.1 percent in 2025 (Economic Survey, 2026). Food and non-alcoholic beverage inflation, however, increased from 5.6 percent to 7.2 percent over the same period and remained the main source of inflationary pressure.

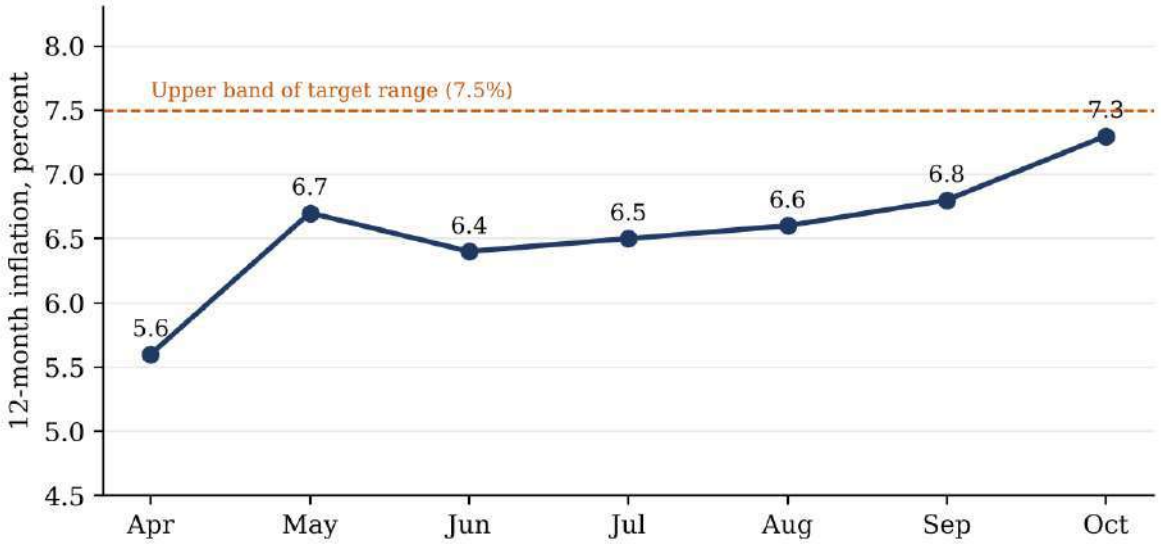
Figure 2: Annual Average Inflation Rate, 2021–2025 (percent)



Source: KNBS Economic Survey 2026; CBK

Inflation has risen markedly in 2026 as higher global oil prices passed through to domestic fuel, transport and food prices. Overall 12-month inflation increased from 5.6 percent in April to 6.8 percent in September and reached 7.3 percent in October 2026, the highest level since July 2023 and close to the upper bound of the 5 ± 2.5 percent target range (KNBS, Consumer Price Indices, October 2026). Transport prices were 17.1 percent higher than a year earlier and food prices 10.2 percent higher. Core inflation remained comparatively contained at 4.3 percent, while non-core inflation, which captures volatile items such as food and energy, stood at 15.1 percent.

Figure 3: 12-Month Inflation Rate, April–October 2026 (percent)



Source: KNBS Consumer Price Indices (April to October 2026); CBK; National Treasury 2026 BROP

To cushion consumers, the Government in April 2026 used the Petroleum Development Levy Fund to subsidise pump prices and reduced the VAT rate on selected petroleum products from 16 percent to 8 percent (Legal Notice No. 70 of 2026), extending the reduced rate for a further three months in July 2026 (Legal Notice No. 128 of 2026). Global oil prices eased after the 18 June 2026 interim ceasefire between the United States and Iran, with Murban crude falling from about US$ 100.2 per barrel in April to US$ 69.0 per barrel in June (National Treasury, 2026 BROP). The Central Bank of Kenya, however, observed in October that global energy prices remained elevated because of continued supply disruptions, while expecting food prices to decline with the forecast above-average October–December rains.

3.2.3 Monetary Policy and Interest Rates

The Central Bank of Kenya (CBK) progressively eased monetary policy, lowering the Central Bank Rate (CBR) from 12.75 percent in August 2024 to 11.25 percent in December 2024 and 9.00 percent in December 2025 (Economic Survey, 2026). A further 25 basis point cut on 10 February 2026 brought the CBR to 8.75 percent, where the Monetary Policy Committee has held it at each meeting since, most recently on 7 October 2026. The Committee cited the need to keep inflation expectations anchored and the exchange rate stable while monitoring global oil prices.

Between December 2024 and December 2025, the 91-day Treasury bill rate fell from 10.32 percent to 7.78 percent, the inter-bank rate from 11.45 percent to 9.08 percent, the average lending rate from 16.89 percent to 14.82 percent and the overdraft rate from 15.75 percent to 13.38 percent. In 2026, the 91-day Treasury bill rate edged up to 8.8 percent in July, while the average lending rate eased further to 14.4 percent in June and 14.34 percent in August, leaving a wide interest rate spread of 7.5 percent (National Treasury, 2026 BROP; CBK).

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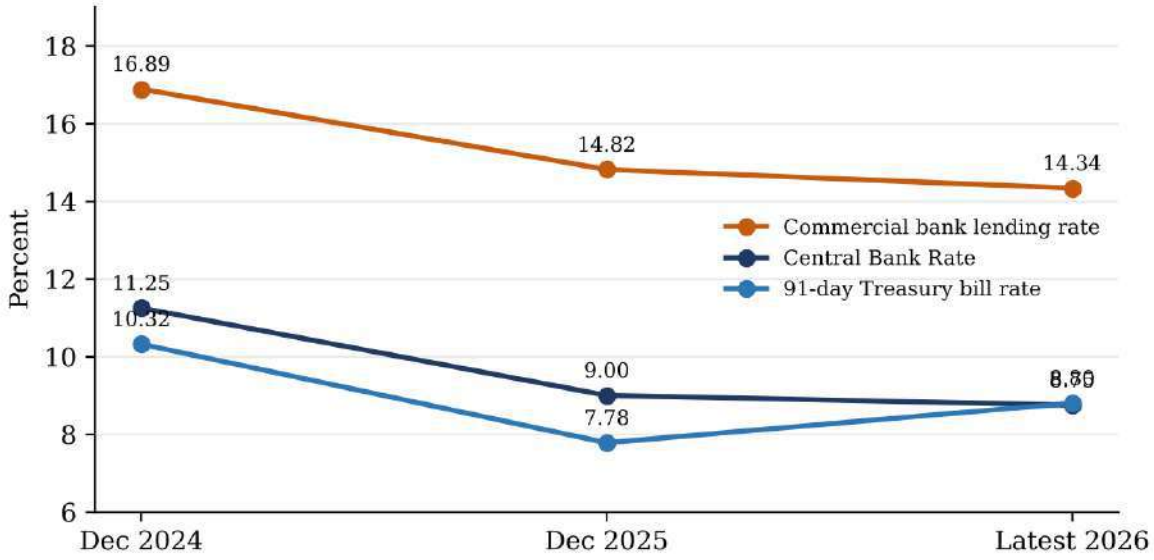
Figure 4: Selected Interest Rates, December 2024 to 2026 (percent)



Source: KNBS Economic Survey 2026; CBK (CBR: Oct 2026; T-bill: Jul 2026; lending rate: Aug 2026)

Borrowing costs have supported credit to the private sector, which grew by 10.6 percent in the year to June 2026 compared with 2.2 percent in June 2025, with strong lending to manufacturing, building and construction, transport and communication, real estate and agriculture. Broad money (M3) grew by 11.3 percent over the same period.

3.2.4 Exchange Rate and External Sector

The Kenya Shilling has remained stable against the US Dollar, averaging KSh 129.4 in July 2026 compared with Kshs. 129.2 in July 2025, and trading at about Kshs. 129.8 in mid-October 2026. This is a marked appreciation from the peak of Kshs. 160.8 in January 2024. Stability has been supported by adequate reserves and steady export and remittance inflows. The Central Bank's official foreign exchange reserves stood at US$ 14,023.5 million (5.8 months of import cover) in June 2026, up from US$ 11,407.7 million (5.0 months) in June 2025, and were US$ 14,689 million on 15 October 2026, well above the statutory minimum of four months of import cover.

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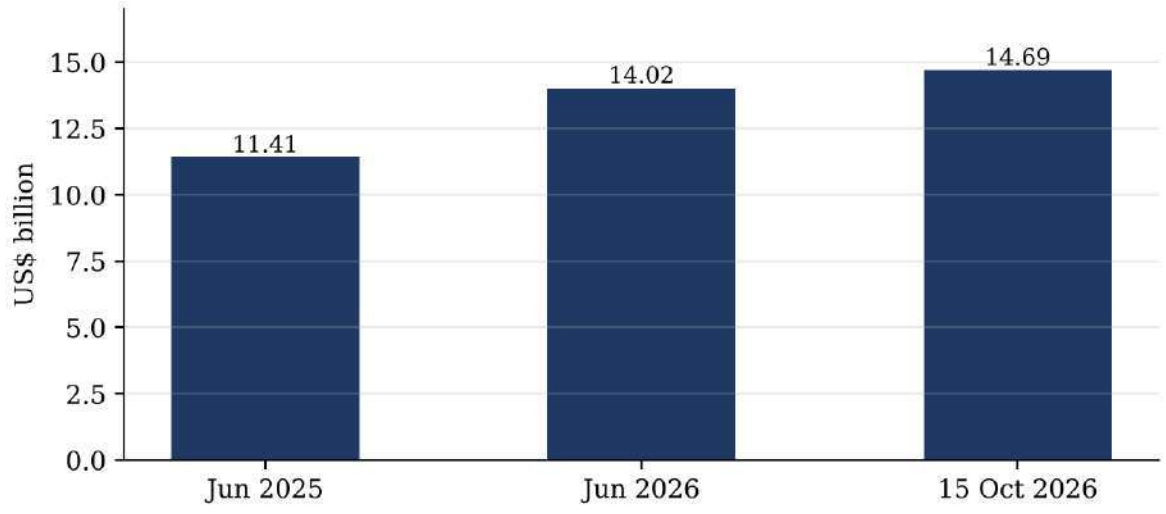
Figure 5: Official Foreign Exchange Reserves (US$ billion)



Source: Central Bank of Kenya; National Treasury 2026 BROP

The external position has, however, weakened. The current account deficit widened to US$ 4,366.3 million (2.8 percent of GDP) in the year to June 2026 from US$ 2,585.3 million (1.9 percent of GDP) a year earlier, mainly because of a larger trade deficit as the import bill rose by 13.1 percent against 8.9 percent growth in goods exports. Higher mineral fuel imports contributed to the widening. Service receipts increased by 8.3 percent on transport and travel, while diaspora remittances declined by 2.4 percent to US$ 4,960.4 million. The deficit was more than fully financed by financial account inflows (National Treasury, 2026 BROP; CBK).

3.2.5 Fiscal Performance and Public Debt

The external pressures described above coincide with a constrained fiscal position. In FY 2025/26, total national revenue including Appropriations-in-Aid amounted to Kshs. 3,198.8 billion (17.2 percent of GDP) against a target of Kshs. 3,259.0 billion, with ordinary revenue of Kshs. 2,588.4 billion falling Kshs. 52.2 billion short. Expenditure and net lending amounted to Kshs. 4,484.2 billion (24.1 percent of GDP). The fiscal deficit including grants was Kshs. 1,264.7 billion, or 6.8 percent of GDP, against a Budget Policy Statement objective of 5.3 percent, largely because of higher interest payments and statutory obligations. It was financed mainly through net domestic borrowing of Kshs. 983.7 billion (5.3 percent of GDP). Outstanding national government pending bills stood at Kshs. 475.5 billion at 30 June 2026 (National Treasury, 2026 BROP).

The FY 2026/27 budget targets a narrower deficit of 5.5 percent of GDP, with revenue projected at Kshs. 3,630.6 billion and expenditure at Kshs. 4,819.4 billion. Early outturns were below target, with July 2026 revenue of Kshs. 254.1 billion against a target of Kshs. 267.8 billion. For FY 2027/28, the 2026 BROP projects total revenue of KSh 4,003.7 billion (17.4 percent of GDP), expenditure of Kshs. 5,415.5 billion (23.6 percent of GDP) and a deficit of Kshs. 1,352.9 billion

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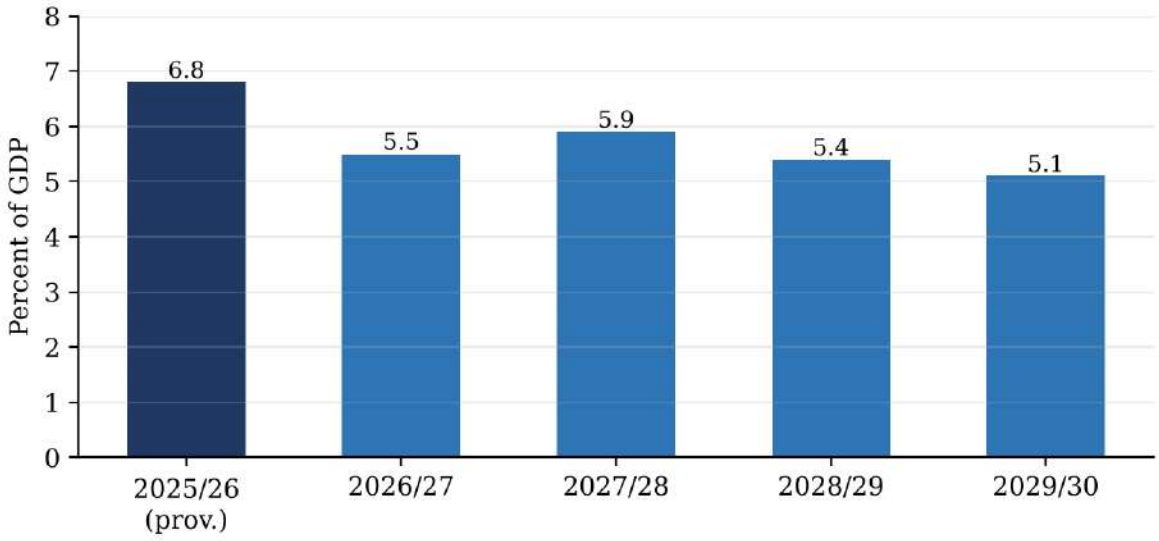
(5.9 percent of GDP), declining gradually to 5.1 percent of GDP in FY 2029/30. Transfers to county governments are projected at KSh 473.5 billion in FY 2027/28.

Figure 6: National Fiscal Deficit including Grants (percent of GDP)



Source: National Treasury, 2026 Budget Review and Outlook Paper (fiscal deficit including grants)

Public debt remains a significant constraint. The joint debt sustainability analysis indicates that debt is sustainable but at high risk of debt distress, with the present value of public debt at 65.6 percent of GDP in 2026, above the 55 ± 5 percent anchor, and projected to decline only gradually to 62.1 percent by 2030. The Government intends to rely on revenue mobilisation, expenditure controls, liability management and zero-based budgeting to improve the fiscal position, and has revised the FY 2027/28 budget calendar to complete the budget process ahead of the 2027 General Election.

3.2.6 Employment and Earnings

Employment in the informal and formal sectors, excluding pastoralists and small-scale farming, rose from 20.8 million in 2024 to 21.6 million in 2025 (Economic Survey, 2026). A total of 822.1 thousand jobs were generated in 2025, a 4.0 percent increase, of which 105.3 thousand were in the modern sector. The informal sector accounted for 87.2 percent of new jobs, rising by 716.8 thousand to 18.1 million. Average nominal earnings per employee in the wage sector increased by 5.9 percent to about KSh 988,200, and real earnings rose by 2.0 percent to KSh 678,800 as inflation eased. Private-sector real earnings grew by 3.9 percent while public-sector real earnings declined by 2.2 percent, an indication that job creation remains concentrated in lower-income informal activity.

3.2.7 Poverty Levels

Analysis of the 2022 Kenya Continuous Household Survey (KCHS) shows that the individual poverty headcount rate was 39.8 percent in 2022, compared with 38.6 percent in 2021, implying

that 20.2 million individuals could not meet the overall poverty threshold. The rate was lower in urban areas, at 33.2 percent, than in rural areas, at 42.9 percent. About three in ten households were poor, with a poverty gap of 8 percent, and household poverty was higher in rural areas (38 percent) than in urban areas (26 percent). The hard-core poverty headcount rate was 7.1 percent, meaning that 3.6 million individuals lived in abject poverty (2022 Kenya Poverty Report). These are the most recent poverty estimates available.

3.3 National Economic Outlook

The 2026 BROP has revised the growth projection for 2026 downward to 5.0 percent from the earlier 5.3 percent to reflect the effects of the Middle East conflict, and projects growth of 5.1 percent in 2027. Agriculture is expected to moderate in the second and third quarters of 2026 on mixed weather before strengthening with the forecast above-average rains in the last quarter. Industry is expected to remain robust on the Affordable Housing Programme, ongoing infrastructure projects, public–private partnerships and continued settlement of verified pending bills, while services are expected to stay resilient on digitisation and the lagged effects of monetary easing.

Domestic demand is expected to remain supported by easing credit conditions, strong remittances and a stable exchange rate, while fiscal consolidation will moderate public consumption and shift resources towards public investment. Higher fuel prices are expected to keep inflation elevated, though the Government and the CBK project that it will stay within the target range. The current account deficit is projected at 3.0 percent of GDP in 2026 before improving to 2.8 percent in 2027, with reserves expected to remain adequate (National Treasury, 2026 BROP).

3.4 County Economic Performance and Outlook

Makueni County's economy is largely agricultural with the sector contributing 26.4 percent and therefore sensitive to weather and to the cost of inputs and transport. The national developments reviewed above reach the county through three channels: its output and incomes, as measured by the Gross County Product; the transfers it receives from the national government; and the revenue it raises locally.

3.4.1 Gross County Product (GCP)

Gross County Product (GCP) measures the value of goods and services produced within a county and helps to assess regional economic performance and disparities among counties. Makueni County contributes an average of about 1.1 percent of national GDP (GCP Report, 2025). Its GCP increased from Kshs. 108.701 billion in 2019 to Kshs. 159.220 billion in 2024, with growth of 7.1 percent in 2024 over the Kshs. 148.630 billion recorded in 2023, as shown in Figure 7.

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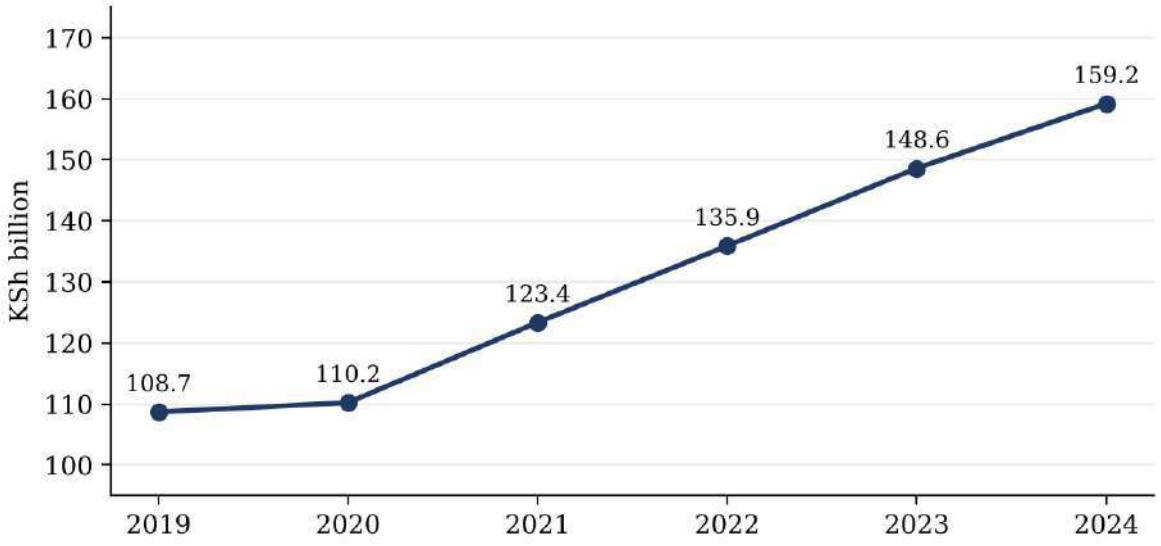
Figure 7: Makueni Gross County Product, 2019–2024 (KSh billion)

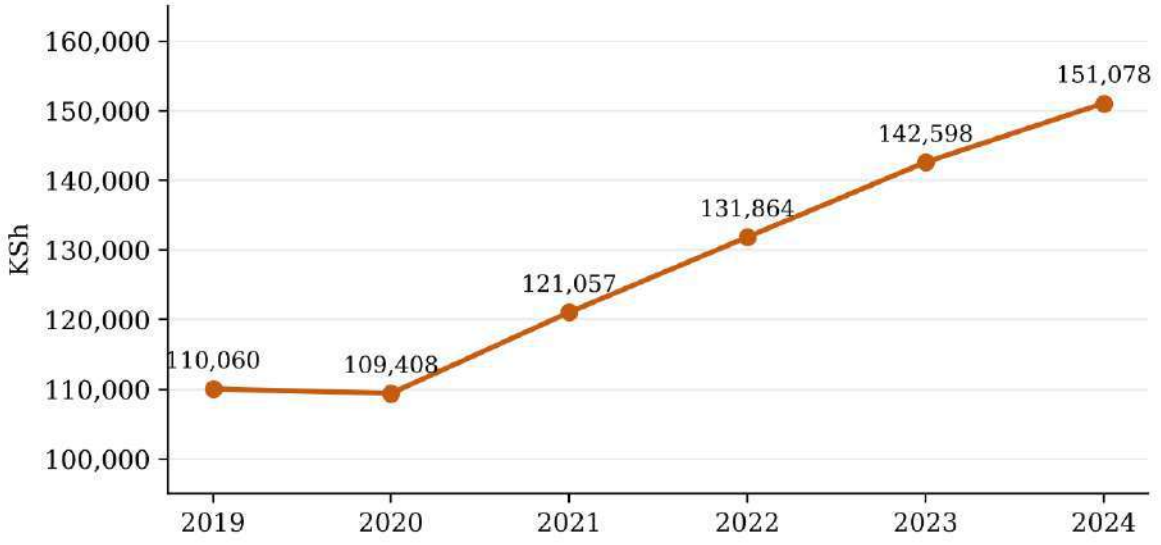


Source: KNBS Gross County Product Report 2025

Per Capita Income

The county's per capita income increased by 5.9 percent from KSh 142,598 in 2023 to KSh 151,078 in 2024, and by 37 percent since 2019 (Figure 8). This was attributed to improved performance in the county's key sectors, agriculture and services.

Figure 8: Makueni County Per Capita Income, 2019–2024 (KSh)



Source: KNBS Gross County Product Report 2025

3.4.2 County Poverty Rate

According to the 2022 Kenya Poverty Report, the monetary poverty rate in Makueni County stood at 44 percent, above the national individual poverty rate of 39.8 percent. Among children under 18

years, the poverty headcount was approximately 39 percent, and the food poverty rate, reflecting inadequate food consumption, reached 32 percent. These levels indicate significant vulnerability among households and children, with implications for nutrition, education, health and livelihoods, and underscore the need to strengthen social protection, food security, livelihood diversification and human capital development while prioritising targeted interventions for vulnerable households and children.

3.4.3 County Fiscal Performance

The county's fiscal position determines how much of this economic potential translates into services. In FY 2025/26, the county revised its budget upwards from Kshs. 11.58 billion to KSh 12.86 billion, of which 35 percent was allocated to development. At 30 June 2026, it had realised total revenue of Kshs. 12.21 billion, representing 95 percent of the annual target and a 10 percent increase from Kshs. 11.11 billion in FY 2024/25 (Makueni County Treasury, Annual Budget Implementation Report FY 2025/26). The equitable share of Kshs. 8.98 billion was disbursed in full, while conditional allocations, loans and grants reached Kshs. 806.3 million, or 60 percent of the Kshs. 1.34 billion budgeted, owing to delayed disbursement, including the Kenya Devolution Support Programme grants. Nationally, counties received Kshs. 415 billion in equitable share in full, but only 70 percent of the additional allocations (National Treasury, 2026 BROP).

Own-source revenue (OSR) rose to Kshs. 1.72 billion in FY 2025/26, a 33 percent increase from Kshs. 1.29 billion in FY 2024/25 and 103 percent of the annual target of Kshs. 1.67 billion. The growth was driven largely by the health sector: Appropriation-in-Aid from health services, mostly Social Health Authority (SHA) and Social Health Insurance Fund (SHIF) reimbursements, rose from Kshs. 0.78 billion to Kshs. 1.19 billion, while collections from the other revenue streams were Kshs. 526.7 million, 3 percent above the Kshs. 512.2 million collected in FY 2024/25 and 49 percent of their target. The county's OSR projection for FY 2026/27 is Kshs. 2.09 billion. Achieving it will require continued automation, enforcement and broadening of the non-health revenue base, alongside sustained timely processing of health claims, so that revenue growth does not depend on a single stream.

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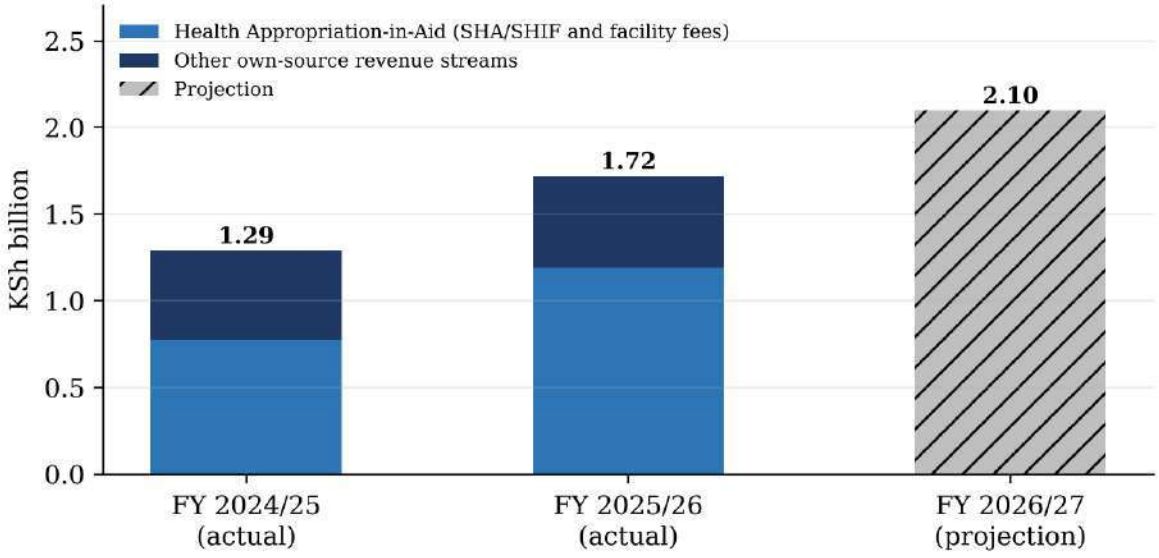
Figure 9: Makueni County Own-Source Revenue (Kshs. **billion)**



Source: Makueni County Treasury, FY 2025/26 Annual Budget Implementation Report; CBROP 2026

The county spent Kshs. 11.36 billion in FY 2025/26, an absorption rate of 88 percent compared with 87 percent in the previous year. Recurrent absorption was 99 percent, while development absorption was 69 percent, slightly lower than 71 percent in FY 2024/25. Development spending was Kshs. 3.15 billion representing 28 percent of total expenditure. This was occasioned by delays in exchequer releases and in the disbursement of conditional grants, and procurement bottlenecks. Compensation of employees accounted for 48 percent of expenditure.

3.5 County Economic Outlook

The county is expected to sustain economic momentum in 2027, broadly in line with the national projection of 5.0 percent growth in 2026 and 5.1 percent in 2027, supported by the national recovery and county interventions. Agriculture will remain the main contributor to local incomes, and the main engines of growth will be:

i) Agro-processing, irrigation, rural electrification and climate-resilient farming, which will raise agricultural productivity, promote value addition and improve household incomes.
ii) Eco- and cultural tourism, anchored on the county's landscapes and heritage sites, which will diversify income sources and stimulate hospitality and related services.
iii) Road rehabilitation and expansion, which will improve connectivity between production zones, markets and urban centres.
iv) ICT infrastructure and digital skills, which will support e-commerce, innovation hubs and ICT-enabled services.
v) Education and vocational training, which will equip the youth with skills for emerging sectors.

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vi) MSMEs and light manufacturing and cottage industries, such as fruit processing, honey, leather and construction materials, supported by access to affordable credit, business development services and market linkages, with a focus on youth- and women-led enterprises.

vii) Water harvesting and urban infrastructure, which will underpin production and service delivery.

viii) Lower interest rates and improving credit conditions should also support MSMEs and trade, which sustain employment and local revenue.

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CHAPTER FOUR: DEVELOPMENT PRIORITIES - FY 2026/27 – 2029/30 MEDIUM TERM EXPENDITURE FRAMEWORK

4.0. Introduction

The FY 2027/28-2029/30 Medium-Term Expenditure Framework (MTEF) is anchored on the County's development theme on "**consolidating development gains through resilient, inclusive and accountable service delivery"**. The priorities are designed to deliver the theme of the County Integrated Development Plan (CIDP) 2023-2027, *"A Resilient Economy for Sustainable Development." and will be the last to implement the CIDP.*

The priorities have been drawn from the CIDP 2023-2027 and the FY 2027/28 Makueni County Annual Development Plan (CADP) annual programmes, targets and resource requirements. They have been shaped by citizen views gathered through public participation forums across the County, as well as virtual forums with the youth and the diaspora. They were further refined through engagements with the County Sector Working Groups, which provided the technical analysis needed to align resources with sector priorities. This approach keeps the 2027 County Fiscal Strategy Paper (CFSP) consistent with the FY 2027/28 CADP, responsive to citizens' needs, and grounded in technical evidence

4.1. Key FY 2027/28 Medium-Term Expenditure Framework Policy Shift

The development theme for FY 2027/28 **"consolidating development gains through resilient, inclusive and accountable service delivery"** will be achieved by implementing the following strategic policy shifts:

a) **Water (The "M*aji Nyumbani*" programme) and Sanitation**:
In FY 2027/28 and the medium term, the water sector shifts from expanding water infrastructure to consolidating the gains of the Last Mile Water Connectivity Programme, so that communities have reliable, safe, affordable and lasting access to water. The Kenya Water, Sanitation and Hygiene Programme (K-WASH) will be the central vehicle for this, with performance tracked against its Disbursement-Linked Indicators (DLIs) on last-mile household connections, sanitation, governance compliance and utility operating cost coverage. The sector will strengthen governance by building the capacity of the Makueni Rural Water Board, the Water Service Providers and community schemes, and by enforcing the Water Act. It will also improve efficiency by cutting non-revenue water and expanding solar-powered pumping. Water sources will be protected through sand conservation and landscape restoration, and sanitation efforts will focus on verifying and sustaining Open Defecation Free villages and improving school and health facility sanitation

b) **Agriculture and food security:**
The FY 2027/28 policy shift marks a transition from primarily supporting agricultural production to a market-driven, climate-resilient, and commercially oriented agricultural sector aimed at achieving food security, increasing household incomes, and creating opportunities for youth and women. The sector is shifting toward a value-chain-based,

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technology driven, climate-resilient, and commercially focused agricultural model, supported by stronger extension services, improved market systems, enhanced cooperative development, and increased participation of youth and women. The ultimate goal is to transform agriculture from subsistence production into a competitive agribusiness sector that generates higher incomes and sustainable economic growth.

Key Policy Changes

i. Revitalize extension services through specialized officers, digital advisory platforms, and farmer demonstrations.
ii. Promote mechanization, improved livestock breeds, pest and disease management, and adoption of modern technologies.
iii. Adopt agro-ecological zoning to align agricultural enterprises with suitable production areas.
iv. Prioritize strategic value chains such as mangoes, tomatoes, dairy, poultry, apiculture, and industrial crops.
v. Promote contract farming, cluster-based production, and value chain financing.
vi. Support value addition and agro-processing infrastructure to increase farm profitability.
vii. Move beyond production to commercialization through agro-processing, agribusiness incubation, and entrepreneurship development.
viii. Establish aggregation centres, bulking facilities, commodity databases, and agribusiness information centres.
ix. Improve farmers' access to real-time market information and local and export markets through digital platforms.
x. Mainstream climate-smart agriculture by promoting drought-tolerant crops, conservation agriculture, agroforestry, and efficient irrigation technologies.
xi. Strengthen adaptation and resilience measures to reduce vulnerability to climate change.
xii. production, agribusiness, mentorship, and commercialization initiatives. Deliberately promote participation of youth and women in agricultural
xiii. Enhance compliance with cooperative legislation and improve cooperative governance.
xiv. Build institutional capacity of cooperatives and operationalize a Cooperative Development Fund.
xv. Position cooperatives as key vehicles for aggregation, marketing, access to finance, and value addition.

c) **Infrastructure, Energy and ICT:**

In FY 2027/28, the sector will focus on constructing, upgrading, and maintaining roads and drainage infrastructure; expanding reliable, sustainable energy, particularly renewable energy; developing and maintaining public works and facilities; and enhancing ICT infrastructure, digital connectivity, and e-government services. The sector will also

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promote adoption of electric vehicles through sensitization of different stakeholders in the transport industry. The road construction Unit will also be strengthened through the acquisition of modern road construction equipment.

d) **Universal Health Coverage (UHC) and Health Financing**

During FY 2027/28 and over the medium term, the County Government will consolidate Universal Health Coverage by expanding primary and community-based healthcare, with Community Health Promoters equipped, trained, supervised and county-funded across all 30 wards, and by operationalizing Primary Care Networks across the sub-counties. Specialized and referral services at Makueni County Referral Hospital and the Sub-County Hospitals will be strengthened, with priority on maternal and child health, cancer, renal and cardiac care, and communicable and non-communicable diseases, including enhanced HIV/AIDS services, NCD screening and mental health outreach. Emergency and critical care capacity will be expanded through a new inpatient psychiatric unit and amenity ward, an increase in functional ICU beds from 5 to 8, casualty departments in six facilities, two additional ambulances, functional theatres, and backup hematology and chemistry machines in six hospital laboratories. The county will also improve the quality of care and reliable access to essential medicines and supplies, address workforce gaps through recruitment, training and retention, and reduce avoidable referrals outside the county. Disease surveillance, emergency preparedness, supply chain systems and health research will be strengthened in partnership with national agencies, universities and development partners, while digital transformation through full integration of Tiberbu and investment in AI and ICT will support evidence-based decision-making. To widen access to affordable care, the county will expand SHA/SHIF coverage, targeting 80% of households, and will secure land for public health facilities and cemeteries.

e) **Education and Youth Training:**

Aligned with the national shift toward investing in people, skills, science and innovation the County Government will support education and youth training by:

i. Improving access to inclusive, quality education and training (ECDE and VTCs):
ii. Moving beyond basic training to targeted upskilling, certification, tooling and empowerment of youth and vulnerable groups:
iii. Strengthening the School Feeding Programme to boost enrolment, retention and learning outcomes in ECDEs:
iv. Integrating ICT into ECDE and VTC administration and pedagogy:

f) **Social Protection and Talent Development:**

The Government will shift from welfare-based interventions towards sustainable livelihoods and inclusive socio-economic empowerment. The government will:

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i. Support vulnerable households to transition from extreme poverty to sustainable livelihoods through the Ultra-Poor Graduation Programme.
ii. Promoting the inclusion, participation and economic empowerment of persons with disabilities.
iii. Investing in sports infrastructure and strengthening talent identification, nurturing and development to facilitate youth progression into professional sports.
iv. Enhancing economic empowerment of women, youth and persons with disabilities through enterprise development and sustainable livelihood opportunities.

g) **Economic growth, Trade and Tourism:**

The County Government will focus on fostering an enabling environment through strengthened regulatory frameworks, improved infrastructure, strategic partnerships and enhanced business support services. This will empower entrepreneurs, MSMEs, producers, investors, tourism operators and cultural practitioners to contribute meaningfully to economic growth, employment creation and wealth generation. The sector will prioritize sustainable enterprise development, modern and productive market infrastructure, value addition, product commercialization, business formalization, technology adoption and innovation, while promoting tourism product diversification and the preservation, promotion and commercialization of cultural heritage and creative industries. These interventions are geared towards enhancing enterprise competitiveness, expanding market access, attracting investment and promoting inclusive and sustainable economic development across the County.

h) **Land Management and Urban planning:**

The Lands Sector will shift towards strengthening land tenure security, accelerating land titling, and improving land administration through digitization of land records. The Sector will also prioritize integrated physical and spatial planning, and planned settlements, while leveraging partnerships and improved inter-agency coordination to promote secure land ownership, orderly urban development and sustainable land use in Makueni County.

i) Governance and Human Resource Management:

In Finance sub sector, the county will institutionalize ward-level socio-economic planning within its broader planning framework by establishing functional ward planning units, supported by designated economists, so that grassroots planning is strengthened and community priorities are directly linked to county plans and budgets. To ensure that these plans rest on sound evidence, the county will also establish a County Socio-Economic Data and Information Management System (the CSA Digital Dashboard) to inform planning, budgeting, and policy decisions. Finally, coordination and resource prioritization across sectors will be reinforced by strengthening the County Sector Working Groups (CSWGs)

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as effective planning platforms, with clear terms of reference, defined roles, and accountability mechanisms.

In devolution subsector the proposed policy shifts aim to strengthen decentralized governance, institutional capacity, citizen participation, accountability, community resilience, and disaster preparedness. They emphasize a move towards results-based governance, integrated service delivery, and evidence based decision making. It seeks to establish well-resourced and accessible decentralized administrative offices while strengthening coordination, management, and supervision through integrated, performance based, and accountable governance to improve service delivery.

4.2. 2025 CFSP Public Participation –

4.3.1. Public Participation Outputs and Alignment to County Sectors

4.3. Sector Priorities in the Medium Term

4.3.1 Water, Sanitation, Environment and Natural Resources

The sector's primary mandate 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 and Irrigation; and Environment and Natural Resources. It also includes six agencies: the Makueni County Sand Conservation and Utilization Authority (MCSC&UA); the Makueni County Climate Change Fund Board (CCFB); the Makueni County Rural Water Board (MARUWAB); Kibwezi-Makindu Water and Sanitation Company (KIBMAWASCO); Mbooni Water and Sanitation Company (MBONIWASCO); and Wote Water and Sewerage Company (WOWASCO).

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 endeavours 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

In FY 2027/28, the sector will advance and sustain the gains of the Last Mile Water Connectivity Programme by extending water connections to markets, households and public institutions, and ensuring that the service delivered is reliable, safe, affordable and lasting. To safeguard these gains,

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the sector will strengthen water governance by building the capacity of the Makueni Rural Water Board (MARUWAB), Water Service Providers, community water schemes and Project Management Committees, and by reviewing and implementing relevant water policies and legislation to improve accountability, compliance and sustainability. Water safety will be assured through appropriate treatment technologies and regular water quality monitoring, while reliability and affordability will be improved by reducing non-revenue water through smart metering, district metering, leakage detection and pressure management, and by expanding solar-powered pumping to lower operating costs.

In addition, the sector will protect water sources and catchments through sand conservation, forest and landscape restoration, and climate-resilient community enterprises that create livelihoods while securing water supply. Together, these interventions will consolidate progress towards increasing access to improved water sources from 46 percent to 72 percent and reducing the average distance to water from 3.5 kilometres to 2 kilometres by 2030.

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. This will be supported by strengthening the County Irrigation Development Unit (CIDU), supporting Irrigation Water Users Associations (IWUAs), and promoting efficient irrigation technologies.

Under sanitation, the county will expand access to safe sanitation services in both rural and urban areas through the integration of solid and liquid waste management initiatives, the promotion of hygiene and sanitation standards, the construction and rehabilitation of sanitation infrastructure, and the implementation of environmentally sustainable waste management systems.

The Environment and Natural Resources sub-sector will build community climate resilience through training and demonstrations; enhance forest conservation and management through forest and landscape restoration; initiate community-based wildlife conservation initiatives; mainstream climate change in projects and programmes; enhance environmental quality and standards through environmental education, advocacy, research, and pollution control and management; and promote sand use, value addition, and sustainable natural resource development.

The Kenya Water, Sanitation and Hygiene Programme (K-WASH) will remain a central vehicle for delivering the sector's water and sanitation priorities, with performance tracked against the programme's Disbursement-Linked Indicators (DLIs). Under DLI 2, the County will complete the County Water and Sanitation Strategy and Investment Plan (CWSSIP) and K-WASH schemes and prioritise last-mile household connections, building on the 473 households newly connected in FY 2025/26 with a target of at least 500 new connections per ward, in order to raise access to improved water from about 55 percent to 70 percent by June 2028 and reduce the average distance to water to 2 kilometres. Under DLI 4, the County will build on the 3,876 households that gained access to

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improved sanitation by verifying and sustaining Open Defecation Free (ODF) villages, raising the cumulative number from 1,449 to 3,000, increasing the 85 villages with Community-Wide Sanitation status, and expanding community awareness campaigns from 50,000 to 60,000. Under DLI 6, the County will support all three Water Service Providers to attain compliance with governance requirements, up from two of the three, while under DLI 7 it will sustain operating cost coverage, currently at 85 percent for KIBMAWASCO and 84 percent for WOWASCO, and meet the targets in the Performance Improvement Action Plans (PIAPs). These efforts will be supported by scaling up metering, GIS mapping and leakage control to reduce non-revenue water from about 38 percent, and by implementing the WOWASCO enterprise resource planning (ERP) system. To secure delivery, the County will ensure that all projects are permitted before works begin, raise WASH budget absorption to at least 90 percent through counterpart funding and a quarterly cash-flow plan, and submit at least one bankable proposal to attract commercial financing, including through public-private partnerships and the Makueni Water Fund. Investments in school, early childhood development education (ECDE) and health facility WASH will also raise the share of schools meeting sanitation standards from 35 percent to 50 percent.

Table 23: 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	a) Construct/desilt/expand/rehabilitate 3 small dams of 50,000M³–500,000M³. b) Construct/rehabilitate 8 sand dams/weirs with sumps.
Ground Water Development		a) Drill/rehabilitate/equip 21 boreholes.
Piped Water Supply Infrastructure		a) Construct 280.5 km of water pipelines complete with water kiosks. b) Construct 50 new water points/water kiosks. c) Install/construct 50 water tanks. d) Install 6 water treatment systems in unimproved water sources (chlorine dosing units, etc.). e) Increase the number of urban households with access to piped water to 11,600. f) Connect 20 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water. h) Install solar power in 9 water projects.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	a) Ensure that the 3 Water Service Providers achieve over 70% compliance. b) Build the capacity of 130 community water schemes/management committees. c) Reduce non-revenue water to 30% in KIBMAWASCO, 30% in WOWASCO and 28% in MBONIWASCO.
K-WASH Water Supply and Utility Performance	Completion of CWSSIP and K-WASH schemes, utility	a) Complete K-WASH and CWSSIP schemes a b) Advance the Muooni mega dam, Nunguni dam, Kiia Nzou pipeline and Athi-Kalawa distribution. c) Connect at least 500 new last-mile households per ward (DLI 2). d) Support the 3 Water Service Providers to attain compliance with governance requirements (DLI 6), including PIAP approval, licensing and tariff gazettement for MBONIWASCO.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
	strengthening and financing	e) Meet the operating cost coverage targets in the Performance Improvement Action Plans (DLI 7). f) Roll out the WOWASCO ERP system and extend metering, GIS mapping and leakage control. g) Secure WRA permits, NEMA licences and ESIAs so that 100% of projects are permitted before works start, and conduct a compliance audit of prioritised schemes. h) Provide counterpart funding and a quarterly cash-flow plan for the K-WASH account to raise WASH budget absorption to at least 90%. i) Submit at least 1 bankable proposal and pursue PPPs, bonds and the Makueni Water Fund. j) Hold quarterly K-WASH review meetings and maintain digital, grievance and safeguards reporting.
Irrigation Development	Enhancing irrigated agriculture	a) Establish/rehabilitate 2 irrigation schemes. b) Put 108 hectares under irrigation. c) Support 2 irrigation schemes with operation and maintenance interventions. d) Form and operationalise the County Irrigation Development Unit (CIDU). e) Support 2 functional Irrigation Water Users Associations (IWUAs). f) Subject 5 irrigation schemes to compliance and performance audits.
Forest & Landscape Restoration and Management	Protection and Restoration of Forests and Catchments	a) Map and survey 1 county forest. b) Restore 100 hectares of county forests and catchment areas. c) Restore 15,000 hectares of farmland. d) Conserve and restore 10 km of riparian areas. e) Conserve 1 wetland. f) Restore 5 hectares of degraded wetlands. g) Train 13 Community Forest Associations/organizations. h) Plant 50,000 tree seedlings. i) Protect 1 spring. j) Purchase 20 water tanks. k) Construct 20 km of cut-off drains. l) Restore 100 hectares of land. m) Construct 52 km of terraces.
	Promotion of Nature-Based Enterprises	a) Establish and manage 4 nature-based enterprises.
Community Based Wildlife Conservation	Enhancing Wildlife Conservation	a) Establish 1 wildlife enterprise. b) Install 20 km of electric fence. c) Manage 1,000 wildlife incidents. d) Establish 1 animal safari walk/orphanage in partnership with KWS.
Pollution Control and Management	Enhancing pollution control measures	a) Investigate and manage 6 pollution incidents. b) Undertake 23 SEAs, EIAs and environmental audits. c) Conduct 6 environmental inspections. d) Produce 17 reports on soil, water and air quality. e) Review 12 EIAs. f) Prepare 1 baseline survey report on pollution-prone areas.
Environmental Education,	Strengthen Environmental	a) Train 6 farmer groups, conservation groups and institutions. b) Develop and adopt 4 natural products. c) Conduct 2 radio/TV programs and disseminate IEC materials.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Advocacy and Research	Education, Advocacy and Research	d) Conduct 60 community capacity-building forums on sand conservation.
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	a) Approve 6 mineral extraction sites. b) Map 1 mineral resource. c) Establish 1 mineral processing plant. d) Rehabilitate 2 mining sites. e) Construct 15 sand conservation structures. f) Hold 2 sand stakeholder engagement forums. g) Establish 30 Sand Management Committees. h) Designate 30 sand harvesting sites. i) Develop 1 sand regulation framework. j) Conduct 13 sensitization forums. k) Undertake 30 surveillance visits to sand harvesting sites. l) Map, design and construct 4 sand dams. m) Conserve and restore 5 km of riparian reserve. n) Rehabilitate 1 existing sand dam. o) Restore 1 earth dam catchment area. p) Purchase 1 cabro-making machine.
	Promotion of Natural Resources Value Addition	a) Establish 4 natural resource value chains. b) Register 20 groups in natural resource management. c) Organize and attend 1 trade fair.
Integrated Solid Waste Management	Improve solid waste management	a) Establish 17 functional waste transfer stations. b) Acquire and operationalize 3 waste transport skip loaders.
Integrated Liquid Waste Management	Enhance sanitation in urban areas	a) Prepare 1 sewerage and waste management plan. b) Establish and maintain 27 functional public sanitation facilities. c) Purchase and maintain 1 exhauster vehicle.
K-WASH Sanitation and Hygiene	ODF verification and Community-Wide Sanitation	d) Verify and certify Open Defecation Free (ODF) villages, raising the cumulative number from 1,449 to 3,000 (DLI 4). e) Sustain ODF villages and progress them to Community-Wide Sanitation status, increasing the 85 villages currently certified. f) Provide satopan incentives to priority households. g) Open one-stop sanitation shops and equip the County WASH Hub. h) Train about 3,600 community health promoters, 120 artisans and 150 school WASH leads across the six sub-counties. i) Raise community awareness campaigns from 50,000 to 60,000. j) Raise the share of schools meeting sanitation standards from 35% to 50% and complete ongoing ECDE latrines and health facility sanitation works.
Climate Change Mainstreaming	Promote climate resilience	a) Hold 6 sensitization forums on climate-smart technologies. b) Reach 250,000 climate information recipients. c) Hold 5 climate mainstreaming forums. d) Implement 5 community climate actions. e) Support adoption of 2,000 renewable/energy efficiency technologies. f) Implement 5 climate-resilient projects.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Policy, Legal and Institutional Frameworks Development	Strengthen governance	a) Develop and operationalize 1 policy/legislation/institutional framework. b) Review 2 existing policies/frameworks. c) Establish 5 functional institutional structures.

4.3.2 Agriculture and Rural Development

In FY 2027/28, the sector will implement targeted interventions aimed at realizing the county's long-term vision of achieving food security and enhancing household incomes. To promote inclusivity, deliberate efforts will be made to ensure the active participation of youth and women in agricultural development initiatives. Specifically, the sector will focus on improving agricultural production, productivity, and rural farmers' incomes through the implementation of the following interventions:

a. Agricultural production and productivity

i) Enhance agricultural extension services to enable effective technology transfer.
ii) Promote zoning and value-chain development.
iii) Strengthen pest and disease control and postharvest management.
iv) Enhance soil and water conservation and range management practices.
v) Enhance access to affordable agricultural credit and farm inputs.
vi) Promote compliance with sanitary and phytosanitary standards.
vii) Diversify agriculture and livestock enterprises.
viii) Enhance coordination and collaboration with other institutions (research and learning institutions, Ministries, Departments, and Agencies (MDAs), partners, and other stakeholders).
ix) Promote and facilitate youth involvement and mentorship in agricultural production.
x) Promote adoption of climate change adaptation and resilience initiatives.
xi) Promote mechanized agriculture

b. Commercialization of agriculture

i) Promote agro-processing, value addition, and development of agro-processing-related infrastructure.
ii) Enhance market access by establishing a commodity database and an agri-business information centre.
iii) Promote Agri-preneurship skills and incubation centres for commercialization.
iv) Strengthen value-chain organization (management, access to inputs, aggregation, and marketing) and encourage contract farming.
v) Strengthen the policy, legal, and regulatory framework.

c. Strengthening the co-operative movement

i) Enhance compliance with cooperative legislation.
ii) Strengthen organizational capacity and development within the cooperative movement.

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iii) Operationalize a cooperative development fund.

Table 24:Sector Programmes, Strategic Interventions, and Priority Activities for FY 2027/28

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
Agriculture Extension and Capacity Development Programme	Revitalization of Agricultural Extension Services	a) Strategic deployment of 15 specialized extension officers aligned to key value chains in specific wards b) Increase number of farmers adopting D.A technology to 116,100 c) On board 3,500 farmers trained on range and grassland management d) Utilization of digital platforms for advisory services and farmer profiling e) Conducting on-farm demonstrations and field days to showcase innovations f) Timely dissemination of climate-smart technologies, best practices and enrol 9,375 farmers to insurance services g) Enhance production by increasing acreage ploughing to 200 Ha targeting 1,300 farmers and collect a revenue of KShs. 2,400,000 through Agricultural Mechanization program 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
Value Chain Development Programme	Zoning and Strategic Value Chain Development	a) Implementing agro-ecological zoning to guide investment and enterprise targeting b) Enhance fruit production and value addition 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 d) Increase industrial crop production e) Promoting contract farming and cluster-based production models for economies of scale f) Improve livestock genes g) Improve poultry production

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Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
		h) Enhance livestock production through pasture development, vaccination, AI services, provision of bee hives and fingerlings
Agricultural Credit & Input Programme	Expansion of Access to Affordable Credit and Inputs	a) Improve input subsidies b) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives
Climate Change Resilience Building Programme	Promotion of Climate-Smart and Resilient Agriculture	a) Training farmers on drought-resilient crops, conservation agriculture, sustainable land management and water efficient irrigation technologies b) Encouraging agroforestry and integrated soil fertility management practices
Market Access Programme	Enhancement of Market Access and Value Addition	a) Establishing and operationalizing aggregation centres and bulking facilities b) Supporting value addition initiatives and processing at the ward and county level c) Providing farmers with access to real-time market information and digital trading platforms d) Facilitating linkages with local and export markets e) Enhance cooperatives management

4.3.3 Transport, Infrastructure, Public Works, Energy and ICT

The sector comprises the Transport, Infrastructure, Public Works, Energy, and ICT subsectors. It's a key enabler of socio-economic development, improving road connectivity, public infrastructure, energy access, and digital services across the County.

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Table: Infrastructure, Transport, Public Works, Energy and ICT Sector Strategic Interventions For FY 2027/28

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Rural Roads Improvement	Increase rural road connectivity in the county	a) Open 160 KMs of new roads b) Gravelling of 180 KMs of road c) Grading and spot murraming of 1,600 Kms of roads d) Mapping of 15,000 KMs of road e) Construct 20 drifts f) Excavation of 20,000 M^3 of catch water drains
Urban Roads Improvement	Enhance urban roads network	a) Upgrade 16 KMs of urban roads to bitumen status b) Gravelling of 0.8 KMs of urban roads c) Construct 2 parking zones/lots d) Construct 1 bus park e) Construction of 15KMs of storm water drainage structures done
Public Transport	Promote establishment of a safe, efficient, inclusive and environmentally sustainable transport system for people and goods	a) Sensitize 20,000 public service operators on road safety b) Purchase of 100 electric vehicles
Housing	Support access to adequate, affordable, safe and climate-resilient housing while creating an enabling environment for housing investment.	c) Develop a housing investment plan d) Identify 3 areas for county housing programme
Engineering innovation	No. of electric vehicles	Develop and roll out 2 roads technologies
Rural Electrification	Improve electricity access across the county	a) Connect 3 health facilities with electricity b) Connect 500 households with electricity
Green energy promotion	Enhance adoption of green energy	a) Solarization of 5 health facilities b) Install 25 integrated solar market lights c) Conduct 3 sensitization meetings on clean cooking d) Install 10 electric vehicles charging infrastructure in the county
Urban Electrification	Maintenance and improvement of energy infrastructure	a) Install 6 high mast floodlights b) Install and maintain 150 grid powered streetlights
ICT and Internet Development	Enhance internet connectivity	a) Connect 2 sub county offices to internet b) Establish a disaster recovery site c) Establish a public Wi-Fi hotspot
	Improve technical support	a) Purchase 300 end user licenses b) Maintenance and servicing of 250 ICT equipment c) Purchase 29 laptops

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
	Improve on ICT literacy and innovation	a) Construct a model CICs, equip and operationalize. b) Equip and upgrade 14 CICs c) Train 1,500 community members on digital skills and emerging technologies d) Hold 2 youth innovation hackathon e) Roll out 2 tech and innovation challenges
	Enhance automation of government services	Deploy a county ERP system

4.3.4 Health Services

The overarching goal of the health sector is to achieve Universal Health Coverage (UHC). 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.

Sector Priorities

During the FY 2027/28 and over the medium term, the County Government will consolidate Universal Health Coverage by focusing on the following interventions:

i. Expanding primary and community-based healthcare to improve access to preventive, promotive, maternal and child health services.
ii. Strengthening the deployment, equipping, training, supervision and referral coordination of Community Health Promoters (CHPs) across all 30 wards, and institutionalizing community health as a sustainable, county-funded component of the health system through the Makueni UHC program and the Community Health Strategy;
iii. Expanding and operationalizing Primary Care Networks (PCNs) across the county's sub-counties, and investing in specialized and referral services at Makueni County Referral Hospital and the Sub-County Hospitals, with priority on maternal and child health, cancer, renal and cardiac care, and communicable and non-communicable diseases;
iv. Strengthening disease surveillance, emergency preparedness and response, the supply chain for medicines and health technologies, and county-level health research and innovation, in partnership with national agencies, universities and development partners;
v. Improving the quality of care, reducing avoidable referrals outside the county and strengthening the health workforce through recruitment of critical services staff, training, retention and upgrading of facilities, including staffing, equipment and infrastructure
vi. Reduce the burden of communicable and non-communicable diseases through enhanced HIV/AIDS services, NCD screening and management, and mental health outreach.
vii. Improve the quality and availability of curative and rehabilitative services, including reliable access to essential medicines and medical supplies.
viii. Expand specialized, emergency and referral healthcare capacity through model facilities, functional theatres, ambulance services and appropriate medical equipment.

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ix. Address critical health workforce gaps and improve staff performance through recruitment, deployment, skills development, and better workforce planning.
x. Increase access to affordable healthcare through universal health coverage and sustainable health financing, including expanded SHA/SHIF targeting 80% of the households in the county
xi. Establish a new inpatient psychiatric unit and amenity ward and increase functional ICU beds from 5 to 8.
xii. Establish casualty departments in six (6) health facilities and procurement of two more ambulances in order to improve emergency response
xiii. Roll out backup haematology and chemistry machines in six (6) hospital laboratories
xiv. Accelerate digital transformation and evidence-based health management through full integration of Tiberbu and improved use of health data for planning, monitoring, and decision-making.
xv. Invest in AI, ICT in health sector service provision
xvi. Secure land in the public health facilities and Cemeteries

Table 25; Health Sector, Strategic Interventions

Programme/ Focus Area	Strategic Interventions	Priorities
Preventive and Promotive Health Care	Enhance access to essential primary health care services	a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings b) Improve WASH and Community-Led Total Sanitation (CLTS) activities to ensure that 2500 villages are declared ODF and 50% of public schools in the county have required sanitation & hygiene standards c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Carry out Community awareness campaigns on WASH targeting 60,000 citizens e) Recruitment, equipping, training, and facilitation of all Community Health Providers. f) Strengthen health promotion services and integrated outreach programs
Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	a) Capacity building of 1000 Health Workers on baby friendly community initiative and baby friendly Hospital initiatives b) Carry out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance c) Carry out immunization advocacy at the community and facility level and improve the vaccine supply chain at all levels d) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers e) Capacity build youth to increase adolescent health & nutrition awareness among other life skill f) Support nutrition interventions targeting the first 1000 days g) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer
Curative Healthcare Services	Strengthen curative healthcare services	a) Timely acquisition of essential health products and technologies to increase drug fill rate from 75% to 80%. b) Training and capacity building for health staff on the new SHA system c) Implementation of Makueni UHC targeting 18,000 vulnerable and poor households

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Programme/ Focus Area	Strategic Interventions	Priorities
		d) Support implementation of SHA/SHIF programme targeting 70% of the households in the county e) Procurement of two additional ambulance vehicles f) Remodel six health facilities to provide 24-hour health care services. g) Establish diagnostic capacity through the purchase of mobile x-ray digital processers for Kalawa and Mutyambua sub county hospitals h) Construction of radiology (X-ray, scan & Office) in Kyambeke sub county hospital i) Construction and equipping of High Dependency Unit (HDU) at Makueni county referral hospital j) Construction and equipping of an Oxygen Plant in Makindu Sub-County Hospital k) Establishment of an emergency and trauma centre in Sultan Hamud hospital
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	a) Timely supply of health commodities and introduce mobile clinics b) Distribute rehabilitative equipment and appliances equitably c) Strengthen Orthopaedic, physiotherapy and occupational therapy services d) Conduct community-based rehabilitation services e) Establish workshop for Orthopaedic appliances f) Establish a Rehabilitation centre
Mental health	Improve mental health among community	a) Reduce mental health burden among the community through psycho-counselling outreaches targeting 60,000 patients b) Carry out 400 community mental outreaches and 40 psychosocial support and mentorship to drug addicts c) Provision of 17 counselling spaces
Health Automation	Enhance access to health services through automation	d) Equip health research and innovation unit e) Increase the Percentage of health modules incorporated in Tiberbu from 80% to 92%
Health Infrastructure	Improve Existing Health Facility Infrastructure	a) Renovation of nine health facilities b) Construction and equipping of four new functional theatres c) Establish six model health facilities d) Equipping of nine health facilities e) Construction of six maternity blocks and equipping of three existing maternity blocks f) Construction of new OPD blocks in three health facilities g) Construction of laboratory blocks in two health facilities and equipping of laboratories in six health facilities h) Fencing of fifteen (15) health facilities i) Construction of wards in four health facilities j) Construction of staff quarters in nine health facilities k) Construction of WASH facilities (toilets/latrines, placenta pits, ash pits and incinerators) in 15 health facilities l) Construction and equipping of Makueni County Referral Hospital (MCRH) Specialized Centre

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4.3.5 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

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development agenda seeks to promote access to quality education, socio-economic empowerment of the vulnerable population and talent development. The government in medium term plans to;

a) Enhance access to quality education for ECDE and VTCs,
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, safety and security of the children.
c) Implement the pre-school feeding programme in collaboration with the strategic partners.
d) Enhance support to education through scholarships

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	a) Construct classrooms in 66 ECDE Centres.
		b) Support 40,000 ECDE learners with capitation
		c) Capacity build 970 ECDE teachers and officers
		d) Enhance ECDE staffing through recruitment of 6 teachers
		e) Construction and equipping of 1 Model ECDE centre at Unoa Comprehensive School.
		f) Implement a school feeding programme in ECDE centres to improve access, retention and learning outcomes.
County Vocational Training	Enhance VTCs development	a) Upgrade 14 VTCs through infrastructural development and equipping
		b) Connect 6 VTCs to the power grind and solar
		c) Support 5,000 trainees with VTCs capitation
		d) Provide specialized training for 60 instructors
		e) Construction and equipping of 1 Model VTC centre at Makueni Vocational Training Centre.
Support to education	Support retention and transition through Scholarships	Support 608 continuing students with scholarships
	Enhance uptake of Library and resource Centres services	a) Establish 1 library at the county headquarters
		b) Purchase 3,000 information materials
		c) Capacity build 23 library staff
		d) Support full development of e-library
Internship, mentorship and Volunteerism	Promote employment capacity of youths	a) Enroll 90 interns in the internship programme
		b) Place 600 trainees in the attachment programme
		c) Organize 4 mentorship forums
		d) Engage 500 Volunteers
Social Protection	Gender Equality & Empowerment	a) Heighten GBV prevention, response, and management.
		b) Establish GBV Recovery Centres.
		c) Hold Anti-GBV engagement forums.
	Makueni County Empowerment Fund (MCEF)	a) Offer financial inclusion and affordable credit to organized groups.
		b) Provide financial literacy and business development skills for sustainable development.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
	Child Welfare & Protection	a) Establish safe spaces for vulnerable children, including orphans and street children
		b) Provide legal representation of child abuse cases
		c) Conduct campaigns to educate communities on child rights and protection against abuse.
		d) Operationalize Makueni County Child Rescue Centre (MCCRC).
		e) Support vulnerable children with food and non-food items.
		f) Support teenage boys and girls with dignity pack
	Social Services & Community Support	a) Support organized groups to start income generating activities
		b) Hold elderly Persons Social Protection forums in each ward.
		c) Establish a safe centre for the elderly
		d) Support the elderly with food and non-food items.
		e) Facilitate access for assistive devices for PWDs.
		f) Offer counselling and social reintegration programs for individuals recovering from addiction, violence or trauma.
		g) Conduct mapping, assessment and registration of PWDs.
Youth Services	Youth Empowerment and Employment	a) Provide funding and mentorship for youth-led businesses and start-ups.
		b) Enroll youths in the Makueni Youth Apprenticeship Programmes
		c) Collaborate with businesses and education department to offer on-the-job training for young people.
		d) Support the youth through Ujuzi teketeke Programme.
		e) Motor vehicle and motorcycle empowerment through registration, training and licensing.
		f) Sensitize the youth on mental health, drug and substance abuse.
Sport and Talent Development	Sports Development	Organize leagues and tournament (Ligi Mashinani, Supa Cup and KYISA) 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	a) Upgrade sports facilities, playing fields, and community centres
		b) Establish multi-disciplinary talent centre for kids
	Elite Athlete Development	Support outstanding athletes to join professional sports
	Inclusion in Sports	Promote participation of PWDs in Special Olympics & Paralympics.

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4.3.6 General Economic and Commercial Affairs

The sector will focus on the following in FY 2027/28 and the MTEF:

i. Enhancing entrepreneurship through training and providing credit,
ii. Improving the market infrastructure,
iii. Strengthening consumer protection,
iv. Supporting value addition and innovation in county products,
v. Marketing the county's products to provide market linkages,
vi. Creating an enabling environment for industrial development,
vii. Promoting tourism product diversification,
viii. Supporting cultural preservation and creative talent development
ix. Improving tourism and cultural infrastructure

During the FY 202728, the government will implement the following programme priorities and strategic interventions:

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Trade Development and Promotion	Enhancing entrepreneurship through training and providing credit,	a) Capacity build 100 entrepreneurs b) Connect 200 businesses to affordable business financing
	Improving the market infrastructure,	a) Develop/renovate 10 market sheds b) Improve market hygiene constructing 20 public toilets, provision of 6 skip bins and 35 bins c) Procure 1 skip loader d) Digitalize business registration procedures across the county e) Create 30 market centres governance committees f) Construct 2 livestock markets g) Completion and equipping of Nunguni modern business centre h) Construction of a new modern business centre
	Marketing the county's products to provide market linkages,	a) Hold/participate in 3 trade fairs and exhibitions b) Link 55 producers to market c) Support Value addition of 5 local products d) Support 30 products access international markets e) Declare and operationalize 5 new market days
	Strengthen consumer protection	a) Verify 8,000 Weight and measure equipment b) Collect KShs. 1,500,000 revenue
Industrial Development and Promotion	Supporting value addition and innovation in county products,	a) promote 2 cottage industries b) support 6 business innovations c) Approve establishment of SEZA in Makueni County d) Establishment of Wote Jua Kali Park with a Common Manufacturing Facility

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Tourism Development and Promotion	Promoting tourism product diversification while improving tourism and cultural infrastructure.	a) support 20 Tourism sector stakeholders b) Establish 1 tourism supporting infrastructure c) Promote 3 activities/ programmes d) innovative 1 tourist attractions/high-value niche products (sports and eco-tourism activities)
Arts and Creative Industries and Culture Development and Promotion	Promote culture and heritage activities	a) Support 4 music and cultural festivals b) Sensitize 100 cultural and creative industries practitioners on intellectual property rights c) Document and digitize 10 Akamba Traditional/indigenous knowledge and cultural expressions d) Conduct 1Akamba Food Festival e) protect and preserve 3 sacred and historical sites f) Establish 1 County Public Museum g) Develop 1 Akamba traditional cultural dress h) Assist 50 artists to record at the Makueni Recording Studios

4.3.7 Lands and Urban Development

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) Strengthen land tenure security and equitable access to land,
b) Improve land administration and management,
c) Accelerate digital transformation of land services,
d) Strengthen GIS and spatial planning systems,
e) Promote sustainable, inclusive and resilient urban development,
f) Strengthen municipal governance and institutional capacity,
g) Expand and improve urban infrastructure and basic services, and
h) Strengthen protection and management of public land and urban assets.

Programme/Focus Area	Strategic Intervention	Priority Activities – FY 2027/28
Land Survey, Mapping and Titling	Enhance land tenure security and facilitate land acquisition for strategic investments.	a) Issue 4,000 title deeds to enhance land tenure security. b) Survey 5,000 land parcels across the County. c) Facilitate issuance of title deeds for 80 public utilities to strengthen security of public land. d) Acquire 2 parcels of land for public strategic development projects and land banking.

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Programme/Focus Area	Strategic Intervention	Priority Activities – FY 2027/28
Land Digitization and Management	Strengthen land administration and management through digital land information systems.	a) Increase users accessing land services through digital platforms to 12,000 users. b) Maintain automation of 100% of land-based revenue streams. c) Increase land-based revenue by 36%. d) Ensure 100% of ratable properties in the Valuation Roll are rated.
Physical Planning and Development	Promote sustainable land use planning, development control and orderly spatial development.	a) Prepare and approve 4 Physical and Land Use Development Plans (LP&LUDPs). b) Implement 1 LP&LUDP. c) Process and approve 500 building permits and other development applications. d) Facilitate determination of 10 physical and land use planning appeal cases through the Liaison Committee. e) Adopt 1 additional GIS technology in the GIS laboratory. f) Develop, enact and operationalize 4 planning policies, regulations and bills, including zoning, development control, land use and development and GIS-related instruments. g) Complete and approve 3 market plans.
Municipalities and Townships	Strengthen urban development control and institutionalize functional municipalities, towns and markets.	a) Establish 1 new municipality. b) Prepare 1 Municipal Spatial Plan for Mbooni-Kee Municipality. c) Construct 2 bus parks. d) Open 10 km of new roads in Emali-Sultan Hamud Municipality. e) Murram 5 km of roads and construct 3 culverts in Wote Municipality. f) Cabro-pave 3,000 square metres in Wote Municipality and 1 km in Emali-Sultan Hamud Municipality. g) Develop 1.5 km of NMT. h) Install 8 floodlights. i) Install 40 streetlights. j) Construct 1.5 km of storm-water management systems. k) Construct 1 office block. l) Establish 2 new market plans in the municipalities. m) Purchase 1 garbage compactor truck and 14 skip bins n) Purchase 1 skip-bin loader. o) Construct 7 public toilets. p) Construct 3 boda Boda sheds, 3 trade infrastructure facilities and 1 sports facility in Emali-Sultan Hamud Municipality. q) Construct or rehabilitate 2 DTF facilities and establish/maintain 1 solid waste dumpsite.

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4.3.8 Devolution Sector

The sector aims to achieve 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 actively participate in meaningful development activities
v. Strengthen data utilization in government processes
vi. Disaster risk reduction
vii. Promote research, knowledge management and capacity building
viii. Enhance policy, legal, and regulatory framework.

Table 2: Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2027/28

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Public Service Management Reforms /Human Resource Productivity	Human Resource Productivity	a) Review staff establishment b) Train staff on productivity improvement and measurement c) Development of HR Plans d) Structured capacity development, and enhanced psychosocial support e) Timely confirmation, promotions and regular staff engagement f) Decentralization of Human resource functions to sub-county g) Development of HR policies h) Finalization of Human Resource processes automation i) Development of the Makueni Public Service Reform Strategy j) Construction of MPSB Offices
Strategic Partnerships developed	Strengthen the capacity of government to coordinate development partnerships	a) Strengthening strategic partnerships, resource mobilization and intergovernmental relations b) Promote regional integration opportunities (SEKEB) c) Promote donor engagement fairs d) Position Makueni County as a favorable donor destination
County communication	Enhance the Makueni County Brand and Visibility	a) Regular TV and Radio talk shows by the Executive b) Regular round table meetings with media houses c) Installation of signage and billboards d) Prepare and disseminate documentaries
Legislation and Litigation	Enhance Policy, Legal, and Regulatory Framework	a) Enhancing legal governance, compliance, and litigation management b) Case management c) Legal advisories d) Draft and review Policy, legal, and institutional frameworks e) Construct Office block for the office of County Attorney

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Resource Mobilization	Resource mobilization, partnerships and fiscal sustainability	a) Enhance Own Source Revenue (OSR) mobilization through improved revenue administration, stakeholder engagement and partnerships. b) Strengthen external resource mobilization through engagement with development partners, national government, private sector and non-state actors. c) Strengthen strategic partnerships and intergovernmental relations to expand financing opportunities. d) Enhance coordination and collaboration with stakeholders to improve resource mobilization and fiscal sustainability.
Planning, Policy and Public Finance	Economic policy, planning, budgeting and public expenditure management	a) Strengthen county economic policy formulation, analysis and development planning. b) Improve budget formulation, execution and management c) Strengthen financial accounting, reporting and preparation of statutory financial statements. d) Enhance county asset management, verification, recording and accountability. e) Enhance efficient cash management, payment processing and financial systems, including CIFMIS. f) Enhance Procurement planning, tendering, contract management, procurement efficiency and value for money.
Audit	Internal controls, enterprise risk management and fiscal accountability	a) Strengthen internal audit, assurance and implementation of audit recommendations. b) Enhance internal controls and accountability mechanisms across county departments. c) Enhance institutional risk identification, assessment, mitigation d) Promote transparency, fiscal discipline and prudent management of public resources.
Result Based Monitoring	Monitoring, evaluation, accountability, learning and statistical systems	a) Strengthen monitoring and evaluation of county programmes, projects, policies and development plans. b) Improve the generation, management, analysis and dissemination of reliable county statistical data. c) Strengthen institutional capacity for evidence-based planning, budgeting d) Promote the utilization of monitoring, evaluation and statistical information to inform policy formulation, resource allocation, service delivery and decision-making.
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	a) Construction of a modern county government office block b) Construction of a Sub County office c) Construction of 5 Ward offices
	Coordination, management and supervision of Government functions	a) Coordination of Sub County Meetings b) Coordination of public service delivery at the sub county level

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
		c) Coordination and dissemination of public information on the status of implementation of the Government development agenda d) Coordination and supervision of the implementation of developmental activities to empower the community e) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services f) Capacity building of the Administration g) Strengthening County Knowledge Management
Participatory Development and Civic Education	Enhancing citizen participation, civic engagement and accountability	a) Community inclusion in participation and decision-making b) Integrate environmental, social, climate, gender, and disaster risk considerations into 80% of participatory processes c) Strengthening County Grievance Redress d) Develop and disseminate civic education materials e) Engage Civil Society Organizations (CSOs). f) Community feedback forums
Research and Knowledge Management	Increase county government effectiveness, retain knowledge and continuous improvement	a) Develop, publish and share Knowledge products b) Conduct devolution survey. c) Initiate Community-Led Development (CLD) programmes. d) Operationalize ward Units as centres of development. e) Develop Bill to establish the school. f) Engagements with the School Board. g) Develop County Knowledge Compendiums.
Disaster Management and Coordination	Strengthening disaster risk reduction, preparedness and response capacity	a) Coordination of disaster response, relief, rehabilitation and reconstruction exercises b) Prepare flood contingency and response plan. c) Develop drought contingency plan. d) Develop Disaster Risk Management (DRM) information database. e) Establish two fire and rescue stations at Mombasa Road and Kikima. f) Conduct Disaster Risk Reduction stakeholder meetings. g) Continuously updating the county disaster Risk Profile including fires, floods, drowning, mudslides etc.
Alcoholic Drinks and Substance Control	Strengthen alcohol and substance control.	a) compliance inspections b) Conduct stakeholder's consultative forums c) Support persons affected by substance use disorders.

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CHAPTER FIVE: RESOURCE ENVELOPE FOR THE FY 2025/26 – 2029/30 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 2027 Budget Policy Statement (BPS), counties are expected to be allocated an equitable revenue share of Kshs. 449.47 Billion which is an increase of Kshs. 21.47 billion from Kshs. 428 billion allocated in FY 2026/27. The proposed equitable share for FY 2027/28 of Kshs. 449.47 billion is equivalent to 21.92 percent of the last audited and approved actual revenues raised nationally of Kshs. 2,050.1 billion for FY 2024/25 pursuant to Article 203(3) of the Constitution.

Table 27: Revenue Allocation to County Governments in Millions

Budget Item	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
A. Baseline (i.e. Allocation in the Previous FY)	**370,000**	**370,000**	**385,425**	**387,425**	**428,000**	**428,000**
. Adjustment for RMLF	-	-	10,933	-	-	-
Add						
B. Adjustment for Revenue Growth	-	15,000	16,625	17,644		12,861
Adjusted equitable revenue share for FY26/27(A+B)	**370,000**	**385,000**	**412,983**	**405069**	**428,000**	**440,861**
C. Add Remuneration of Transferred Universal Health Care (UHC) workers	-	-	-	-	-	8,606
Equalization Fund	-	-	-	-	-	-
Transfer of Library Services	-	425	-	-	-	-
Total Equitable Revenue Share Allocation	**370,000**	**385,425**	**391,1**	**405,069**	**428,000**	**449,467**

Source; National BPS, 2027.

Table 28: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	2026/27
A	County Equitable Share	316,500	370,000	370,000	385,425	387,425	405,069	428,000
B	Additional Conditional Allocations, of which:	30,204	39,880	22,359	46,362	42,002	69,802	71,092
	a) GoK Funded	-	7,537	5,200	13,161	4,584	12,894	1,981
	b) Allocations from proceeds of loans and grants	30,204	32,334	17,159	33,202	35,659	56,908	69,111
C	**Total County Allocations (A+B)**	**346,704**	**409,880**	**392,359**	**431,787**	**429,427**	**474,871**	**499,092**

Source: National BPS, 2027

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5.3 FY 2027/28 County Government Resource Envelope

The FY 2027/28 revenues are projected to increase by seven percent, rising from Kshs. 12,415,976,243 in the FY 2026/27 printed budget estimates to Kshs. 13,224,613,598. This growth is primarily attributable to an increase in the equitable share as well as Own Source Revenue projections as detailed in Table 32. The budget will be financed from three principal sources: equitable share, accounting for 73 percent; conditional allocations, comprising 10 percent; and own source revenue, contributing 17 percent.

Table 29: Fiscal Revenues for FY 2026/27-2029/30 MTEF Period in KShs

No	Revenues Source	FY 2024/25 Actuals Receipts	FY 2025/26 Printed Estimates	FY 2026/27 Printed Estimates	FY 2027/28 Projection	Ratio	Absolute change(FY 2026/27 to FY 2027/28)	% Change in revenue(FY 2026/27 to FY 2027/28)	JUSTIFICATION
1	Equitable Share from National Government	8,497,308,448	8,866,423,364	9,079,953,950	9,690,614,181	73%	610,660,231	7%	Based on the 2027 County Allocation Revenue Bill
2	Conditional Allocations Loans and Grants -	321,729,343	1,175,684,263	1,367,789,269	1,333,032,410	10%	-34,756,859	-3%	Based on the 2027 County Governments Additional Allocation Bill
3	County Own Generated Revenue	1,290,552,746	1,500,000,000	1,968,233,024	2,200,967,007	17%	232,733,983	12%	Based on the 2026 County Treasury Revenue projections
	Total	**10,109,590,537**	**11,542,107,627**	**12,415,976,243**	**13,224,613,598**	**100%**	**808,637,355**	**7%**	

Source: Makueni County Treasury Projections, 2026

5.4 Own Source Revenue Mobilization

The County recorded notable growth in Own Source Revenue (OSR) collections in FY 2025/26, achieving a 33 percent increase from the previous financial year. Collections amounted to Kshs. 1,720,702,931, reflecting improved revenue mobilization efforts and administration. OSR is projected to continue growing over the medium term, strengthening the County's capacity to finance its development and service delivery priorities.

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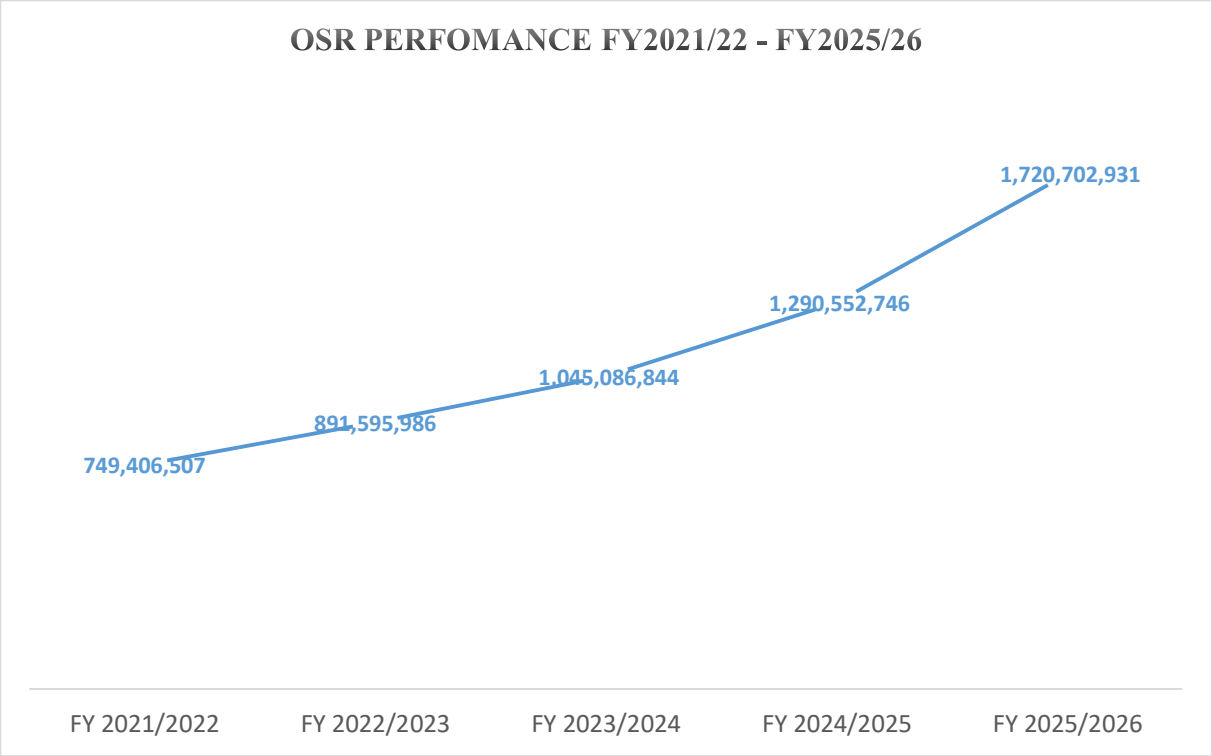

Figure 16:County Own Source Revenue for FY 2020/21 -2025/26
Source: County Treasury, 2026.

5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations

Own Source Revenue performance has demonstrated a sustained upward trajectory, rising from Kshs. 527,527,341 in FY 2020/21 to Kshs. 1,290,552,746 in FY 2024/25, as illustrated in Figure 23. This growth reflects ongoing improvements in revenue administration, compliance, automation and enforcement. Consequently, OSR contribution to the County budget has increased, reaching 12 percent in FY 2025/26, compared to below 10 percent in earlier years. The County aims to progressively increase this contribution to 20 percent by 2028, thereby enhancing fiscal autonomy and reducing reliance on transfers from the National Government.

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: -

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Strategic Area	Interventions
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 instalment 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

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	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

5.6 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 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 2027/28, projected funding from these sources is expected to decrease substantially, from Kshs. 1,374,951,117 million to Kshs. 1,333,032,410 over the medium term. The main grant which has being converted to equitable is Kshs. 234,431,783 for Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pension. In addition, matching funds amounting to Kshs. 213 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.

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5.7 Table 30:Conditional allocation, loans and grants and matching funds per department

No	Department	Name of Conditional Allocation/Grant	FY 2026/27 Budget Funding	CGAAB 2027/28 Grant Budget Funding	Matching Fund	Total Grants And Matching Funds
1	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	105,000,000	43,961,776	5,000,000	48,961,776
	Agriculture Total		**105,000,000**	**43,961,776**	**5,000,000**	**48,961,776**
2	County Attorney	Allocations for Court Fines Received from Contravention of County Legislation	6,000	60,000	-	60,000
	County Attorney	Allocations for Court Fines Received from Contravention of County Legislation	**6,000**	**60,000**	**-**	**60,000**
4	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	352,500,000	-	352,500,000
	Devolution Total		**388,954,750**	**388,954,750**	**10,000,000**	**398,954,750**
5	Infrastructure	Allocation from 0.5% Housing Levy Fund to County Rural and Urban Affordable Housing Committee	7,787,057	8,412,382	-	8,412,382
	Infrastructure Total		**7,787,057**	**8,412,382**	**-**	**7,787,057**
6	Health Services	Community Health Promoters (CHPs) Project	113,700,000	113,700,000	108,000,000	221,700,000
7	Health Services	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS	32,080,226	70,843,829	-	70,843,829
8	Health Services	Kenya Health Self Reliance G2G program-HRH	-	73,315,992	-	73,315,992
9	Health Services	Kenya Health Self Reliance G2G program-USG service delivery	-	65,438,433	-	65,438,433
	Health Services Total		**145,780,226**	**323,298,254**	**108,000,000**	**431,298,254**
10	Lands	Urban Institutional Grant (UIG) - World Bank	35,000,000	35,000,000	-	35,000,000
11	Lands	Allocation for 20% Share of Mineral Royalties	33,463	437,830	-	437,830
12	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	149,908,283	149,908,283	90,000,000	239,908,283
13	Lands	Kenya Watershed Services Improvement Project (KEWASIP)	150,000,000	200,000,000	-	200,000,000
14	**Lands Total**		**334,941,746**	**385,346,113**	**90,000,000**	**475,346,113**
14	Wote Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)-Urban Development Grant (UDG)	20,083,771	20,083,771		20,083,771
	Wote Municipality Total		**20,083,771**	**20,083,771**	**-**	**20,083,771**
15	Emali-Sultan Hamud Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)-Urban Development Grant (UDG)	20,083,772	20,083,772	-	20,083,772
	Emali-Sultan Hamud Municipality Total		**20,083,772**	**20,083,772**	**-**	**20,083,772**
16	Water	Conditional Additional Allocations-Kenya Water, Sanitation, And Hygiene (K-WASH)	130,795,862	142,831,592	-	142,831,592
	Water Total		**130,795,862**	**142,831,592**	**-**	**130,795,862**
	Grand Total		**1,153,433,184**	**1,333,032,410**	**213,000,000**	**1,366,433,184**

5.8 Expenditure Projections by Main Economic Classification

The recurrent expenditure for FY 2027/28 is projected to be KShs 9,124,983,382 an increase of four percent from KShs 7,908,980,090 in the FY 2026/27 printed estimates. The development

expenditure is estimated to be KShs 4,099,630,215 representing 31 percent of the total county budget. The expenditure projections in the MTEF are as provided in the table 34 below;

Table 31:Expenditure Projections

Expenditure Economic Classification	FY 2025/26 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2026	FY 2026/27 Budget Estimates	Ration	FY 2026/27 Supplementary Budget 1	FY 2027/28 Expenditure Ceilings	Ration	FY 2028/29 Projected Budget Estimates	FY 2029/30 Projected Budget Estimates
Operation and Maintenance	2,771,074,002	2,696,658,302	2,370,988,472	19%	2,532,223,162	2,809,981,675	21%	2,894,281,126	2,981,109,559
Personnel Emolument	5,528,787,598	5,506,480,121	5,537,991,618	45%	5,617,714,548	6,315,001,707	48%	6,504,451,758	6,699,585,311
Recurrent Sub Total	**8,299,861,600**	**8,203,138,423**	**7,908,980,090**	**64%**	**8,149,937,710**	**9,124,983,382**	**69%**	**9,398,732,884**	**9,680,694,870**
Capital Expenditure	4,564,059,664	3,153,107,011	4,506,996,153	36%	5,819,257,569	4,099,630,215	31%	4,222,619,122	4,349,297,695
Total Budget	**12,863,921,263**	**11,356,245,434**	**12,415,976,243**	**100 %**	**13,969,195,279**	**13,224,613,597**	**100 %**	**13,621,352,005**	**14,029,992,565**

Source: County Treasury,2027

5.9 Overall Deficit, Borrowing and Financing

The County Government is committed to ensuring prudent fiscal management and sustainable public finance principles. This commitment is demonstrated through the adoption of a balanced budget for FY 2027/28 and throughout the medium term. Makueni County Government anticipates a zero fiscal deficit for FY 2027/28 and across the FY 2027/28-2029/30 MTEF period. All planned expenditures will be fully funded by the equitable share, own-source revenue, and conditional allocation, grants

The County is dedicated to fiscal discipline, ensuring that expenditures align with realistic revenue projections to prevent deficits and achieve long-term financial stability. To this end, the County will:

a) enhance the efficiency of revenue collection;
b) eliminate non-essential expenditures; and
c) direct resources towards high-impact development initiatives that empower communities and strengthen the County's economic resilience.

Based on the audited revenue for FY 2024/25 of Kshs. 11,057,792,021, the County is eligible to borrow up to Kshs. 2,211,558,404, which represents 20 percent of that revenue, as stipulated by the Public Finance Management framework. To address infrastructure financing gaps, the County will consider issuing an infrastructure bond of up to Kshs. 1.5 billion. This bond aims to secure affordable, long-term financing for strategic projects, particularly in roads, water, and urban infrastructure.

Any borrowing undertaken will be responsible and will:

a) comply with legal borrowing thresholds and debt sustainability principles;

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b) receive approval from the County Assembly and meet the national government guarantee requirements under Article 212 of the Constitution; and
c) be supported by a robust debt management strategy.

This strategy will ensure timely repayment and optimal use of borrowed funds, thereby safeguarding the County's fiscal health while promoting economic growth and service delivery.

5.10 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

The County Government of Makueni had accumulated pending bills (trade payables) totalling Kshs 685,206,426, comprising Kshs 520,427,700 for the County Executive and Kshs 164,778,726 for the County Assembly. The cumulative recurrent pending bills totalled Kshs 595,987,262, while the development ones totalled Kshs 89,219,164. As of June 30, 2026, the County Executive had settled Kshs. 513,925,597 (99%) of its FY 2024/25 payables. The cleared recurrent trade payables totalled Kshs. 428,934,488 (99%), comprising Kshs. 374,948,836 for Salary Arrears, Statutory, and Third-Party Deductions; 11,827,105 for staff claims; and Kshs. 42,158,547 for goods and services. The cleared development trade payables totalled Kshs. 84,991,109 (95%). The County Assembly settled bills totalling Kshs. 126,830,634 (77%) of the pending bills, amounting to Kshs. 164,778,726. At the end of the year, the county government had cleared Kshs. 640,756,231 of the total pending bills as at 1st July 2025, representing 94% of outstanding bills.

Table 32: Status of Payment of Pending bills by economic classification

S. No	Classification	Amount Payable as of 1st July 2025 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as of 30th June 2026 (Kshs.)	Percentage of Payment
County Executive					
1.	Recurrent Expenditure - Goods And Services	44,258,495	42,158,547	2,099,948	95%
2.	Recurrent Expenditure - Staff Claims	12,001,205	11,827,105	174,100	99%
3.	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	374,948,836	374,948,836	**0**	100%
	Recurrent	**431,208,536**	**428,934,488**	**2,274,048**	99%
4.	Development Expenditure	89,219,164	84,991,109	**4,228,055**	95%
	Total	**520,427,700**	**513,925,597**	**6,502,103**	99%
County Assembly					
	Recurrent Expenditure - Goods And Services	41,918,391	4,578,795	37,339,596	11%
	Recurrent Expenditure - Staff Claims	28,388,058	27,779,562	608,496	98%
	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	94,472,277	94,472,277	0	100%
	Recurrent	**164,778,726**	**126,830,634**	**37,948,092**	77%
	Development Expenditure	0	0	0	
	Total	**164,778,726**	**126,830,634**	**37,948,092**	77%
Grand Total					
1.	Recurrent Expenditure - Goods And Services	86,176,886	46,737,342	39,439,544	54%
2.	Recurrent Expenditure - Staff Claims	40,389,263	39,606,667	782,596	98%

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S. No	Classification	Amount Payable as of 1st July 2025 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as of 30th June 2026 (Kshs.)	Percentage of Payment
3.	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	469,421,113	469,421,113	0	100%
	Recurrent	**595,987,262**	**555,765,122**	**40,222,140**	93%
4.	Development Expenditure	89,219,164	84,991,109	4,228,055	95%
	Total	**685,206,426**	**640,756,231**	**44,450,195**	**94%**

Source: County Treasury

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

a) Transition to Accrual Accounting: The county government has transitioned 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 adopt 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.

5.11 Medium Term Debt Management Strategy

To maintain public debt sustainability and affordability, Makueni County will implement the following strategies:

i. Enforce strict statutory borrowing thresholds by capping total public debt at 20 percent and annual debt servicing at 15 percent of its most recent audited revenue, in full compliance with the PFM Act, 2012 and its 2015 County Regulations.
ii. Strictly restrict borrowing to high-impact, capital-intensive development projects rather than recurrent expenditure, with priority given to long-term, low-interest concessional loans and development partner grants to minimize financing costs.
iii. The County will contain pending bills and contingent liabilities through strict commitment controls and zero-based budgeting, while strengthening Own-Source Revenue (OSR) mobilization to expand its revenue base and debt-carrying capacity.
iv. Makueni County will uphold fiscal transparency by maintaining an up to date public debt and pending bills register alongside regular debt sustainability reporting to the County Assembly and the National Treasury.

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v. Leverage conditional allocations, development partner grants, and strategic Public-Private Partnerships (PPPs) before considering debt to bridge financing gaps.

5.12 Fiscal Sensitivity Analysis

The FY 2027/28 resource envelope is exposed to fiscal risks arising mainly from delays in the release of the equitable share and from shortfalls in own-source revenue (OSR) and conditional allocations. Table 35 shows the effect of these variations on the revenue available to finance the proposed budget of Kshs. 13,224,613,598. The scenarios reflect revenue performance over the last three financial years. The assumptions are as follows:

i) Equitable share: the projected transfer of Kshs. 9,690,614,181 is released in twelve equal monthly instalments, with delays of one, two and three months in the downside scenarios.
ii) Own-source revenue: the projection of Kshs. 2,200,967,007 is realized at 82, 84, 86 and 88 percent in the downside scenarios and at 100 percent in the best case. These rates reflect recent performance, including 86 percent in the previous financial year and 88 percent following the recent Rapid Results Initiatives (RRIs).
iii) Conditional allocations: the projection of Kshs. 1,333,032,410 performs in line with OSR.
iv) Budget deficit: the deficit is the difference between the budget of Kshs. 13,224,613,598 and the revenue mobilized under each scenario.
v) Macroeconomic environment: Gross County Product (GCP), interest rates and inflation remain stable over the medium term.

Table 33: Revenue Sensitivity Analysis, FY 2027/28 (Kshs.)

Revenue source	FY 2027/28 projection	Worst case 3-month delay 82% performance	Scenario 22-month delay 84% performance	Scenario 31-month delay 86% performance	Most likely No delay 88% performance	Best case No delay 100% performance
Equitable share	9,690,614,181	7,267,960,636	8,075,511,818	8,883,062,999	9,690,614,181	9,690,614,181
Conditional allocations	1,333,032,410	1,093,086,576	1,119,747,224	1,146,407,873	1,173,068,521	1,333,032,410
Own-source revenue	2,200,967,007	1,804,792,946	1,848,812,286	1,892,831,626	1,936,850,966	2,200,967,007
Budget mobilized	**13,224,613,598**	**10,165,840,158**	**11,044,071,328**	**11,922,302,498**	**12,800,533,668**	**13,224,613,598**
Possible budget deficit	**-**	**-3,058,773,440**	**-2,180,542,270**	**-1,302,311,100**	**-424,079,930**	**0**
Deficit as % of budget	-	23.10%	16.50%	9.80%	3.20%	0.00%

Source: County Treasury, 2027

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The County would face a budget deficit under all the downside scenarios. If OSR performance falls to 82 percent and the equitable share is delayed by three months, the County would mobilize KShs 10,165,840,158, leaving a deficit of KShs 3,058,773,440, equivalent to 23.1 percent of the budget. The deficit reduces to KShs 2,180,542,270 where performance improves to 84 percent with a two-month delay, and to KShs 1,302,311,100 where the 86 percent performance achieved in the previous financial year is sustained with a one-month delay. The most likely scenario assumes that the equitable share is released on time and OSR performance remains at 88 percent. It still results in a deficit of KShs 424,079,930, or 3.2 percent of the budget. The budget is fully financed only where all revenue sources are received in full and on time.

Table 36 shows the sources of the revenue shortfall under the worst-case scenario.

Table 34:Sources of the Revenue Shortfall under the Worst-Case Scenario (Kshs)

Source of shortfall	Revenue shortfall (KShs)	Share of deficit
Three-month delay in equitable share	2,422,653,545	79.2%
OSR performance at 82% of projection	396,174,061	13.0%
Conditional allocations at 82% of projection	239,945,834	7.8%
Total deficit (worst-case scenario)	**3,058,773,440**	**100.0%**

Source: County Treasury, 2026

Delays in the release of the equitable share are the greatest source of fiscal risk, accounting for 79.2 percent of the worst-case deficit. Each month of delay reduces the resources available to the County by about KShs 807.6 million, compared with about KShs 70.7 million for every two-percentage-point shortfall in OSR and conditional allocations. Timely release of exchequer transfers is therefore critical to budget stability.

A revenue shortfall would affect mainly development expenditure. The worst-case deficit is equivalent to about 75 percent of the projected development expenditure of KShs 4,099,630,215 for FY 2027/28 (Table 34), while the deficit under the most likely scenario equals about 10 percent. The OSR projection of KShs 2,200,967,007 is more than 70 percent above the FY 2024/25 actual receipts of KShs 1,290,552,746, and persistent shortfalls in OSR have contributed to the revenue deficit in recent budgets. OSR therefore remains a significant risk to the realization of the budget.

To mitigate these risks, the County Government will strengthen resource mobilization, ensure timely requisition of the equitable share from the National Government, and sustain the RRIs to close the gap between OSR projections and actual collection. It will also enhance collaboration with development partners and the National Government to secure conditional allocations, loans and grants. Where shortfalls occur, available resources will be prioritized towards completing ongoing projects and clearing verified pending bills, in line with the resource allocation principles set out in this chapter.

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5.13 Transfer to Entities

The County Government has established agencies and authorities that include; the Makueni Sand Conservation and Utilization 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 which account for 2.5 percent of the county overall budget for the entities and shall continue to promote their independence via timely transfer of funds and enhancement of revenue mobilization strategies to minimize over-reliance on the county exchequer.

5.14 Fiscal Responsibility Principles

In adherence to the Constitution, the Public Finance Management (PFM) Act, 2012 and the PFM (County Governments) Regulations, 2015, the County remains committed to managing public resources prudently and transparently. Section 107 of the Act requires the County Treasury to manage public finances in accordance with the principles set out below, and the County will ensure adherence to each of them as follows:

a. **Recurrent expenditure shall not exceed total revenue.** The County will enforce commitment controls through IFMIS, prepare and adhere to quarterly cash-flow plans, and prioritize the clearance of pending bills, so that recurrent spending remains within total revenue.

b. **A minimum of 30 percent of the budget shall be allocated to development expenditure over the medium term.** In FY 2027/28, the County will have a development index of 31 percent, surpassing the legal minimum of 30 percent. To sustain this, the County will set sector ceilings in the County Fiscal Strategy Paper and budget estimates that safeguard the development allocation, and will monitor development budget absorption quarterly.

c. **Expenditure on wages and benefits shall not exceed the percentage of total revenue prescribed in the Regulations (35 percent).** The County's personnel ratio currently stands at 44 percent, above the threshold, owing to salary and benefit adjustments. In response, the County has instituted a hiring freeze, except for the replacement of critical staff in vacated positions. It will also verify the payroll, align staffing to approved establishments, redeploy existing staff before recruiting, and restrain new allowances and benefits. At the same time, it will intensify resource mobilisation by automating revenue collection, widening the revenue base and strengthening compliance, so that revenue growth outpaces growth in personnel costs and the ratio returns to 35 percent.

d. **Over the medium term, borrowing shall be used only to finance development expenditure and not recurrent expenditure.** The County will limit any

borrowing to development projects and will not use borrowed funds for recurrent spending.

e. **Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly.** Any borrowing will be subject to County Assembly approval and kept within sustainable limits, with pending bills managed and reported to avoid the accumulation of unsustainable obligations.

f. **Fiscal risks shall be managed prudently.** The County will assess risks such as revenue shortfalls, delayed exchequer releases, pending bills and contingent liabilities, and will report them in the County Fiscal Strategy Paper together with mitigation measures.

g. **A reasonable degree of predictability shall be maintained in the level of tax rates and tax bases.** The County will keep rates, fees and charges stable and will consult stakeholders before introducing any revenue reform. The rates will be aligned with County Tariffs and Pricing Policy.

The County Treasury will monitor compliance with these principles through quarterly budget implementation reports to the County Assembly and the Controller of Budget. Any deviation from the fiscal responsibility principles or financial objectives will be explained, together with corrective proposals, in the County Budget Review and Outlook Paper in line with section 108 of the Act.

5.15 Risk Mitigation Framework for FY 2027/28– FY 2029/30 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 3: Risks and mitigation measures

Risk Category	Risk	Risk Implication	Mitigation Measure
Financial	Shortfall in own source revenue	Some programs and projects may not be implemented	Prioritize initiatives based on need and strategic relevance
	Late disbursement of funds (exchequer releases)	Delayed implementation of planned activities	Fast-track implementation through rapid results initiatives; enhance liaison with National Treasury
	Inadequate resources	Underfunding of programs and projects	Mobilize alternative funding through Development Partners and PPPs
	Surging wage bill	Limited Fiscal space for recurrent and development budget allocation	Freeze recruitment except for critical staff; enhance revenue mobilization strategies to grow OSR.

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Risk Category	Risk	Risk Implication	Mitigation Measure
	Inadequate Budget execution	Poor budget absorption, accumulation of pending bills and misalignment between plans and budgets which negatively affects service delivery	Strengthen linkage between CIDP, ADP, CFSP and annual budgets and Strengthen internal controls and IFMIS utilization
Political	Transition-related uncertainty (change in political/administrative leadership)	Possible delays in decision-making, disruption of ongoing programs, and loss of institutional memory	Strengthen documentation and knowledge management; ensure timely handover reports and induction of incoming leadership.
Technological	Cyber security	Potential breach or loss of sensitive information	Deploy robust antivirus software and security protocols
	Rapid technological changes	Obsolescence of current systems and practices	Continuously scan, evaluate, and adopt emerging technologies
Natural Disaster	Floods and mudslides	Loss of lives and destruction of critical infrastructure	Develop evacuation plans, promote responsible land-use practices, and raise awareness of flood-related hazards.
	Drought	Loss of livestock and crops	Promote adoption of drought-tolerant seeds and resilient pasture systems
Economic	Exchange rate fluctuation	Instability in commodity prices	Factor price adjustments in costing
	High inflation rate	High cost of goods	Factor price adjustments in costing

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CHAPTER SIX: COUNTY HORIZONTAL RESOURCE ALLOCATION

In FY 2027/28, the county's resource allocation to sectors and departments was guided by the priorities outlined in this 2026 County Budget Review and Outlook Paper (CBROP), as well as by fiscal responsibility, sustainability, and community needs. The CBROP priorities align with projects identified in the County Annual Development Plan (CADP) for 2027/28. Sector working groups justified all programs for FY 2027/28 and the Medium-Term Expenditure Framework (MTEF), emphasizing efficiency, effectiveness, and economy. Departments and agencies re-evaluated existing programs using appropriate costing methods, prioritizing high-impact initiatives that support rural livelihoods, create jobs, and foster economic recovery.

Priority was 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 are anchored in the 2023-2027 County Integrated Development Plan (CIDP) to maintain strategic alignment, policy coherence, and long-term sustainability.

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.

6.1.FY 2027/28 Recurrent Ceilings

6.1.1. Personnel Emoluments

The personnel ceilings have been arrived at by considering the current wage bill in line with SRC circular which takes consideration of all mandatory annual wage bill, basic salary increment and SRC recommendations. Employee compensation changes must comply with the Salaries and Remuneration Commission (SRC) guidelines and are subject to the availability of funds, as confirmed by the County Treasury. The county government has frozen recruitment for new positions, except for critical staff or replacements due to natural attrition, retirements, and resignations, which must be budget-neutral and approved by the County Executive Committee. Table 37 below provides personnel ceilings in the medium term period.

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Table 35: Personnel Emoluments Ceiling FY 2027/28 and Medium Term (in Millions)

No	DEPARTMENT	FY 2025/26 Supplementary Budget (2) Estimates	Total Expenditure as at 30th June 2026	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	FY 2027/28 Salary Budget Projections	FY 2028/29 Salary Budget Projections	FY 2029/30 Salary Budget Projections
1	Governorship	57.78	57.78	78.26	78.26	98.96	101.93	104.98
2	County Secretary	569.77	569.77	194.92	178.15	77.03	79.34	81.73
3	County Attorney	20.93	20.93	21.90	21.90	20.69	21.31	21.95
4	Devolution, Public Participation, County administration and Special Programs	226.91	226.91	224.02	226.82	246.92	254.33	261.96
5	Finance and Socio-Economic Planning	232.39	232.39	229.68	232.48	254.64	262.28	270.14
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	235.74	235.58	232.12	232.12	260.52	268.33	276.38
7	Makueni Fruit Development and Marketing Authority	17.43	17.43	18.30	18.30	18.85	19.42	20.00
8	ICT, Education and Internship	721.71	0.00	838.39	841.19	946.72	975.12	1004.38
9	Gender, Children, Youth, Sports and Social Services	54.56	54.56	51.57	51.57	63.39	65.29	67.25
10	Health Services	2502.05	2440.98	2765.63	2765.63	3303.32	3402.41	3504.49
11	Trade, Marketing, Industry, Culture and Tourism	67.76	67.76	60.74	60.74	71.18	73.32	75.52
12	Infrastructure, Transport, Public Works, Housing and Energy	86.86	86.86	80.83	80.83	54.86	56.51	58.21
13	Lands, Urban Planning & Development, Environment and Climate change	60.86	60.86	46.73	46.73	91.70	94.45	97.28
14	Wote Municipality	3.79	3.79	23.32	23.32	24.02	24.74	25.48
15	Emali-Sultan Hamud Municipality	12.61	12.61	23.56	23.56	24.26	24.99	25.74
16	Mbooni-Kee Municipality	0.00	0.00	2.84	2.84	2.92	3.01	3.10
17	Water and Sanitation	86.11	86.11	94.92	94.92	94.95	97.79	100.73
18	Makueni County Sand Conservation and Utilization Authority	30.43	29.93	33.63	33.63	35.20	36.25	37.34
19	County Public Service Board	45.87	45.87	42.27	42.27	62.41	64.29	66.21
	Sub Totals	**5033.56**	**4250.12**	**5063.62**	**5055.25**	**5752.54**	**5925.12**	**6102.87**
20	County Assembly	495.22	495.22	474.37	562.46	562.46	579.34	596.72
	Sub Totals	**5528.79**	**4745.35**	**5537.99**	**5617.71**	**6315.00**	**6504.45**	**6699.59**

Source; County Treasury, 2027

6.1.2. Operation and Maintenance

Departments have accurately estimated the cost of operations and maintenance expenditures including all discretionary and non-discretionary items such as utilities, electricity and water, including any outstanding arrears. 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:

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

The tabulated operations and maintenance (O&M) budget ceilings for FY 2027/28 are as follows:

Table 36: Operation and Maintenance Budget Ceilings in Millions

NO	DEPARTMENT	FY 2025/26 Budget Estimates	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	2027 CFSP	FY 2027/28 O&M Ceilings	FY 2028/29 Projected O&M Budget Estimates	FY 2029/30 Projected O&M Budget Estimates
1	Governorship	458.32	158.62	160.62	170.47	170.47	175.59	180.85
2	County Secretary	71.33	394.41	424.41	461.86	461.86	475.72	489.99
3	County Attorney	36.92	35.85	46.12	54.50	54.50	56.14	57.82
4	Devolution, Public Participation, County administration and Special Programs	115.85	109.55	140.68	115.99	115.99	119.47	123.05
5	Finance and Socio-Economic Planning	245.25	257.38	268.52	325.74	325.74	335.52	345.58
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	33.49	45.57	45.87	49.06	49.06	50.54	52.05
7	Makueni Fruit Development and Marketing Authority	19.57	19.55	19.55	22.69	22.69	23.38	24.08
8	ICT, Education and Internship	84.45	77.62	82.82	94.94	94.94	97.78	100.72
9	Gender, Children, Youth, Sports and Social Services	25.70	28.09	138.52	31.07	31.07	32.00	32.96
10	Health Services	651.18	508.77	509.71	538.92	538.92	555.08	571.74
11	Trade, Marketing, Industry, Culture and Tourism	75.85	69.01	76.25	78.05	78.05	80.39	82.80
12	Infrastructure, Transport, Public Works, Housing and Energy	76.59	71.15	71.15	75.46	75.46	77.72	80.05
13	Lands, Urban Planning & Development, Environment and Climate change	27.51	25.79	25.79	28.87	28.87	29.74	30.63
14	Wote Municipality	63.00	57.41	63.81	60.73	60.73	62.56	64.43
15	Emali-Sultan Hamud Municipality	29.93	28.41	28.41	34.52	34.52	35.55	36.62
16	Mbooni-Kee Municipality	-	9.81	9.81	19.19	19.19	19.76	20.36
17	Water and Sanitation	29.77	42.64	53.40	51.03	51.03	52.56	54.14
18	Makueni County Sand Conservation and Utilization Authority	42.44	43.45	43.45	44.80	44.80	46.14	47.53
19	County Public Service Board	27.89	22.63	22.63	30.34	30.34	31.25	32.19
	Sub Totals	**2,115.03**	**2,005.73**	**2,231.54**	**2,288.23**	**2,288.23**	**2,356.88**	**2,427.58**
20	County Assembly	344.41	365.26	300.69	521.75	521.75	537.40	553.53
	Sub Totals	**2,459.44**	**2,370.99**	**2,532.22**	**2,809.98**	**2,809.98**	**2,894.28**	**2,981.11**

Source; County Treasury, 2027

6.2.Development Ceilings

1. The 2027 County Fiscal Strategy Paper (CFSP) and the FY 2027/28 Budget Estimates are the last to implement the 2023-2027 County Integrated Development Plan (CIDP). The development theme for FY 2027/28 is **"Consolidating Development Gains through Resilient, Inclusive and Accountable Service Delivery."**
2. In FY 2027/28, the county's resource allocation to sectors and departments is guided by the priorities set out in this 2027 CFSP, which are aligned with the projects identified in the FY 2027/28 County Annual Development Plan (CADP). Sector Working Groups have justified all programmes and projects for FY 2027/28 and the Medium-Term Expenditure Framework (MTEF), with emphasis on efficiency, effectiveness and sustainable development. Departments and agencies have re-evaluated existing programmes using appropriate costing methods, giving priority to high-impact initiatives that support rural livelihoods, create jobs and foster economic recovery.
3. Resource allocation for FY 2027/28 has been guided by the following criteria:
    a) Alignment of programme and project priorities with the outcomes of the public participation forums on the 2027 CFSP and FY 2027/28 Budget Estimates;

b) Projects to be funded through conditional allocations, grants or donor funding;
c) Projects requiring counterpart or matching funds for conditional allocations, grants or development partner support;
d) Actual and projected Appropriations-in-Aid (AIA) for departments and agencies;
e) Linkage of programmes to climate change mitigation and adaptation;
f) Linkage of programmes to the key priorities of the 2023-2027 CIDP and the FY 2027/28 CADP
g) Strategic policy interventions, with priority given to those that cover the entire county and promote social equity and environmental conservation;
h) The extent to which a programme creates jobs, reduces poverty and advances the core mandates of departments and agencies; and
i) The programmes' cost-effectiveness, efficiency and sustainability.

2. The total county's development ceiling for FY 2027/28 amounted to KShs 4,099.6 million. Analysis of the development funding by source indicate that Appropriations-in-Aid account had the highest allocation of KShs 1,343.7 million (32.8%), conditional allocations, grants and donor funding KSh 1,333.0 million (32.5%), identified ward priorities amounted to KShs 990 million (24.1%), counterpart/matching funds for KSh 222.1 million (5.4%), priority HQ projects for KSh 123.84 million (3.0%) and flagship projects for KSh 87.0 million (2.1%). The Health Services sector had the highest development allocation amounting to KShs 1,962.0 million (47.9%), followed by Lands, Urban Planning, Environment and Climate Change at KSh 503.1 million (12.3%), Devolution, Public Participation, County Administration and Special Programs at KSh 437.0 million (10.7%), Water, Sanitation and Irrigation at KSh 356.4 million (8.7%), Infrastructure, Transport, Public Works, Housing and Energy at KSh 242.1 million (5.9%) and ICT, Education and Internship at KSh 215.8 million (5.3%). Table 1 below presents the development ceilings per department.

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Table 37:Development Ceilings for FY 2026/27-2029/30 (in Millions)

NO	DEPARTMENT	FY 2026/27 DEVELOPMENT SUPPLEMENTARY BUDGET (1) ESTIMATES	CONDITIONAL ALLOCAITON, GRANTS AND DONOR FUNDING	MATCHING FUND	AIA REVENUE	IDENTIFIED WARD PRIORITIES	FLAGSHIPS PROJECTS	PRIORITY HQ PROJECTS	FY 2027/28 DEVELOPMENT CEILINGS	FY 2028/29 DEVELOPMENT BUDGET PROJECTIONS	FY 2029/30 DEVELOPMENT BUDGET PROJECTIONS	RATIO(%) OUT OF TOTAL DEVELOPMENT BUDGET
1	Governorship	-	-	-	-	-	-	-	-	-	-	0.0%
2	County Secretary	-	-	-	-	-	-	-	-	-	-	0.0%
3	County Attorney	5.17	0.06	-	-	-	-	3.80	3.86	4.05	4.26	0.1%
4	Devolution, Public Participation, County administration and Special Programs	665.31	388.95	10.00	-	38.05	-	-	437.00	458.85	481.80	10.7%
5	Finance and Socio-Economic Planning	86.55	-	-	-	-	-	30.00	30.00	31.50	33.08	0.7%
6	Agriculture, Livestock, Fisheries and Cooperative Development	206.68	43.96	5.00	-	62.00	-	9.00	119.96	125.96	132.26	2.9%
7	Makueni County Fruit Development and Marketing Authority	108.23	-	-	-	-	-	18.54	18.54	19.47	20.44	0.5%
8	ICT, Education and Internship	323.71	-	15.00	-	191.80	5.00	4.00	215.80	226.59	237.92	5.3%
9	Gender, Children, Youth, Sports and Social Services	136.97	-	-	-	101.60	-	14.00	115.60	121.38	127.45	2.8%
10	Health Services	1,939.17	323.30	116.11	1,343.65	134.95	30.00	14.00	1,962.00	2,060.10	2,163.11	47.9%
11	Trade, Marketing, Industry, Culture and Tourism	87.77	-	-	-	22.00	-	6.00	28.00	29.40	30.87	0.7%
12	Infrastructure, Transport, Public Works, Housing and Energy	508.14	8.41	-	-	216.20	10.00	7.50	242.11	254.22	266.93	5.9%
13	Lands, Urban Planning & Development,	749.19	385.35	71.00	-	25.85	14.90	6.00	503.10	528.25	554.66	12.3%

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NO	DEPARTMENT	FY 2026/27 DEVELOPMENT SUPPLEMENTARY BUDGET (1) ESTIMATES	CONDITIONAL ALLOCAITON, GRANTS AND DONOR FUNDING	MATCHING FUND	AIA REVENUE	IDENTIFIED WARD PRIORITIES	FLAGSHIPS PROJECTS	PRIORITY HQ PROJECTS	FY 2027/28 DEVELOPMENT CEILINGS	FY 2028/29 DEVELOPMENT BUDGET PROJECTIONS	FY 2029/30 DEVELOPMENT BUDGET PROJECTIONS	RATIO(%) OUT OF TOTAL DEVELOPMENT BUDGET
	Environment and Climate change											
14	Wote Municipality	105.90	20.08	-	-	-	4.10	-	24.18	25.39	26.66	0.6%
15	Emali-Sultan Hamud Municipality	111.07	20.08	-	-	-	-	-	20.08	21.09	22.14	0.5%
16	Mbooni-Kee Municipality	15.50	-	-	-	-	5.00	-	5.00	5.25	5.51	0.1%
17	Water, Sanitation and Irrigation	746.63	142.83	5.00	-	197.55	-	11.00	356.38	374.20	392.91	8.7%
18	Makueni County Sand Conservation and Utilization Authority	17.01	-	-	-	-	3.00	-	3.00	3.15	3.31	0.1%
19	County Public Service Board	-	-	-	-	-	-	-	-	-	-	0.0%
	Sub Totals	**5,813.00**	**1,333.03**	**222.11**	**1,343.65**	**990.00**	**72.00**	**123.84**	**4,084.63**	**4,288.86**	**4,503.30**	99.6%
20	County Assembly	6.26	-	-	-	-	15.00	-	15.00	15.75	16.54	0.4%
	Sub Totals	**5,819.26**	**1,333.03**	**222.11**	**1,343.65**	**990.00**	**87.00**	**123.84**	**4,099.63**	**4,304.61**	**4,519.84**	100.0%

Source; County Treasury, 2027

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ANNEXTURES

ANNEX I: DEPARTMENTAL CEILINGS

No	DEPARTMENT	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	FY 2027/28 Salaries Ceilings	FY 2027/28 O&M Ceilings	FY 2027/28 Recurrent Ceilings	FY 2027/28 Development Ceilings	FY 2027/28 Projected Budget Estimates	Ration	FY 2028/29 Projected Budget Estimates	FY 2029/30 Projected Budget Estimates
1	Governorship	236,874,658	238,874,658	98,956,992	170,471,665	269,428,657	-	269,428,657	2%	277,511,517	285,836,862
2	County Secretary	589,329,211	602,560,013	77,033,908	461,859,418	538,893,326	-	538,893,326	4%	555,060,126	571,711,929
3	County Attorney	63,755,096	73,199,450	20,692,575	54,503,962	75,196,536	3,860,000	79,056,536	1%	81,428,232	83,871,079
4	Devolution, Public Participation, County administration and Special Programs	740,023,272	1,032,804,104	246,922,409	115,990,352	362,912,761	437,004,750	799,917,511	6%	823,915,036	848,632,487
5	Finance and Socio-Economic Planning	572,192,562	587,552,429	254,636,363	325,744,500	580,380,863	30,000,000	610,380,863	5%	628,692,289	647,553,058
6	Agriculture, Livestock, Fisheries and Cooperative Development	472,990,741	484,677,082	260,516,914	49,064,529	309,581,442	119,961,776	429,543,218	3%	442,429,515	455,702,400
7	Makueni County Fruit Development and Marketing Authority	132,993,345	146,080,027	18,852,932	22,694,379	41,547,311	18,542,000	60,089,311	0%	61,891,990	63,748,750
8	ICT, Education and Internship	1,166,661,938	1,247,724,666	946,720,259	94,936,154	1,041,656,412	215,800,000	1,257,456,412	10%	1,295,180,105	1,334,035,508
9	Gender, Children, Youth, Sports and Social Services	280,075,638	327,058,200	63,390,714	31,066,172	94,456,886	115,600,000	210,056,886	2%	216,358,592	222,849,350
10	Health Services	4,937,871,944	5,214,509,498	3,303,315,229	538,916,391	3,842,231,619	1,962,004,059	5,804,235,678	44%	5,978,362,749	6,157,713,631
11	Trade, Marketing, Industry, Culture and Tourism	160,547,188	224,760,676	71,181,049	78,049,393	149,230,442	28,000,000	177,230,442	1%	182,547,355	188,023,775
12	Infrastructure, Transport, Public	512,998,201	660,113,269	54,864,590	75,456,677	130,321,268	242,112,382	372,433,650	3%	383,606,659	395,114,859

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No	DEPARTMENT	FY 2026/27 Budget Estimates	FY 2026/27 Supplementary Budget (1) Estimates	FY 2027/28 Salaries Ceilings	FY 2027/28 O&M Ceilings	FY 2027/28 Recurrent Ceilings	FY 2027/28 Development Ceilings	FY 2027/28 Projected Budget Estimates	Ration	FY 2028/29 Projected Budget Estimates	FY 2029/30 Projected Budget Estimates
	Works, Housing and Energy										
13	Lands, Urban Planning & Development, Environment and Climate change	524,463,009	821,704,337	91,696,942	28,870,618	120,567,560	503,096,113	623,663,673	5%	642,373,583	661,644,791
14	Wote Municipality	147,982,012	193,033,444	24,018,795	60,733,451	84,752,246	24,183,771	108,936,017	1%	112,204,097	115,570,220
15	Emali-Sultan Hamud Municipality	101,932,519	163,039,298	24,262,923	34,516,868	58,779,791	20,083,772	78,863,563	1%	81,229,470	83,666,354
16	Mbooni-Kee Municipality	28,145,594	28,145,594	2,920,662	19,188,255	22,108,917	5,000,000	27,108,917	0%	27,922,185	28,759,850
17	Water, Sanitation and Irrigation	741,117,050	894,942,822	94,945,051	51,030,688	145,975,739	356,381,592	502,357,331	4%	517,428,051	532,950,892
18	Makueni County Sand Conservation and Utilization Authority	86,484,700	94,099,223	35,197,823	44,798,437	79,996,260	3,000,000	82,996,260	1%	85,486,147	88,050,732
19	County Public Service Board	64,906,251	64,906,251	62,413,288	30,337,780	92,751,068	-	92,751,068	1%	95,533,600	98,399,608
	Sub Totals	**11,561,344,928**	**13,099,785,042**	**5,752,539,415**	**2,288,229,688**	**8,040,769,103**	**4,084,630,215**	**12,125,399,318**	**92%**	**12,489,161,297**	**12,863,836,136**
20	County Assembly	854,631,315	869,410,237	562,462,292	521,751,987	1,084,214,279	15,000,000	1,099,214,279	8%	1,132,190,707	1,166,156,429
	Sub Totals	**12,415,976,243**	**13,969,195,279**	**6,315,001,707**	**2,809,981,675**	**9,124,983,382**	**4,099,630,215**	**13,224,613,597**	**100%**	**13,621,352,005**	**14,029,992,565**

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Annex II: FY 2025/26– FY 2029/30 MTEF Flagships

No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
1	Agriculture	Rehabilitation of Kyuu Irrigation Scheme	Mbooni	Enhance water harvesting and expand land under irrigation, increasing crop production and household incomes	Rehabilitation and expansion of the irrigation scheme's water intake and storage structures, conveyance canals and distribution systems; installation of water control and measuring structures; training and registration of the water users' association; farmer training on irrigation, crop production and water management; handover and operation and maintenance arrangements.	38,000,000		38,000,000	-
2	Agriculture	Wote Horticultural Pack house (70 MT capacity)	Wote/Nziu	Strengthen produce aggregation, market access and value addition, increasing household incomes and employment along horticultural value chains	Construction of a 70 MT horticultural packhouse; installation of sorting, grading, packing and cold storage equipment; provision of power, water and drainage; training of farmer producer organizations and	50,000,000		50,000,000	42,800,000

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					handlers on post-harvest handling and quality standards; establishment of management and operating arrangements; linking produce to local and export markets.				
	Agriculture Total					**88,000,000**	**-**		
	County Assembly	County Assembly Development	HQ	County Assembly Development		15,000,000	15,000,000	15,000,000	15,000,000
	County Assembly Total					**15,000,000**	**15,000,000**		
3	CPSB	County Public Service Offices	HQ		Construction of the County Public Service Board offices	69,000,000		30,000,000	24,000,000
	CPSB Total					**69,000,000**	**-**		
	Devolution	County Administration Block	HQ	Enhance working environment for decentralized units	Construction of County Administration Block	50,000,000		50,000,000	
	Devolution Total					**50,000,000**	**-**		
9	Emali Sultan Hamud Municipality	Construction of hawkers market	Emali			50,000,000		50,000,000	20,000,000
10	Emali Sultan Hamud Municipality	Construction of municipal offices	Municipality	To provide a good work environment for municipal staff	Construction of offices	50,000,000		50,000,000	20,000,000

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
11	Emali Sultan Hamud Municipality	Lorry park construction	Emali	To provide rest place for long distance drivers	Construction of parking spaces, public toilets, revenue offices and	75,000,000		75,000,000	75,000,000
12	Emali Sultan Hamud Municipality	Construction of a recreational facility	Kasikeu	a) To improve the functionality and livability of the town. b) Provide an appropriate balance between commercial, residential and recreational land uses. c) Promote orderly urban development. d) Improve public health and general wellbeing.	Construction of talent development centre, resting places, washrooms, and revenue offices	75,000,000		75,000,000	75,000,000
	Emali Sultan Hamud Municipality Total					**250,000,000**	**-**		
13	Gender	Sultan Hamud Stadium	Kasikeu	To develop sporting talent and recreation.	a) Phase I entails development of the basic sports infrastructure, including: b) Site preparation and earthworks for the soccer field, athletics track, basketball and volleyball courts, and	40,000,000		40,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					landscaped areas. c) Construction of a soccer field with stabilized murram finish. d) Installation of drainage infrastructure. e) Development of an athletics track with stabilized murram finish. f) Construction of murram-finished volleyball and basketball courts. g) Construction of a mini ablution block. h) Provision for general and particular preliminaries to support project implementation.				
	Gender Total					**40,000,000**	**-**		
14	Health Services	Makueni UHC Program (MakueniCare)	County-wide		Population-wide universal health coverage scheme giving all eligible residents free access to secondary-level care at public hospitals	90,000,000	30,000,000		

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
15	Health Services	Model Health Facilities Upgrade Program	Six wards		Upgrade of six health facilities to "model" status, targeted for FY 2027/28	18,000,000		18,000,000	
16	Health Services	Construction and equipping of Makueni County Referral Hospital (MCRH) Specialized Centre	Wote		Construction and equipping of Makueni County Referral Hospital (MCRH) Specialized Centre	322,000,000		322,000,000	
17	Health Services	Establishment of an emergency and trauma centre in Sultan Hamud hospital	Kaskieu		Establishment of an emergency and trauma centre in Sultan Hamud hospital	30,000,000		30,000,000	
18	Health Services	High Dependency Unit (HDU), Makueni Level 5 Hospital	Wote		Establishment of an HDU at Makueni County Referral (Level 5) Hospital	20,000,000		20,000,000	
19	Health Services	New OPD Block & Kitchen, Nthongoni Sub-County Hospital	Nzaui/Kilili/Kalamba		Construction of a new OPD block and kitchen	15,000,000		15,000,000	
20	Health Services	Maternity Wing/Wards, Kambu Sub-County Hospital	Mtito Andei		Construction of a new maternity wing and wards	15,000,000		15,000,000	
21	Health Services	Staff Houses, Makindu Sub-County Hospital	Makindu		Construction of staff housing	15,000,000		15,000,000	
22	Health Services	Perimeter Fencing,	Makindu		Complete fencing of hospital compound	15,000,000		15,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
		Makindu Sub-County Hospital							
23	Health Services	Additional Inpatient Wards, Makindu Sub-County Hospital	Makindu		More inpatient wards to expand bed capacity	15,000,000		15,000,000	
24	Health Services	Oxygen Plant, Makindu Sub-County Hospital	Makindu		Installation of an oxygen plant	15,000,000		15,000,000	
25	Health Services	Theatre Construction & Equipping, Emali Sub-County Hospital	Emali/Mulala		Construction and equipping of a new theatre	15,000,000		15,000,000	
26	Health Services	Theatre Construction & Equipping, Mutyambua Sub-County Hospital	Mbitini		Construction and equipping of a new theatre	15,000,000		15,000,000	
27	Health Services	Theatre Construction & Equipping, Kyambeke Sub-County Hospital	Ilima		Theatre Construction & Equipping, Kyambeke Sub-County Hospital	15,000,000		15,000,000	
	Health Services Total					**615,000,000**	**30,000,000**		
4	ICT ,Education and Internship	ECDE School feeding programme	All	To enhance access to quality education	Provision of nutritious porridge to ECDE learners	60,000,000		60,000,000	60,000,000
5	ICT ,Education and Internship	Model ECDE centre		To enhance access to quality education	Construction of two classrooms, an office/store,	7,500,000		7,500,000	-

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					infirmary, day care facility, kitchen, adequate clean water, school feeding programme, indoor and outdoor play				
6	ICT ,Education and Internship	Makueni Model Vocational Training Centre		To enhance access and equity to quality education and training	Equipping with modern tools and equipment, Construction of modern workshops, Construction of female dormitory, Construction of a modern administration block, Cabro-paving, Fencing and construction of a modern gate, Renovation of existing structures	20,000,000		20,000,000	15,000,000
7	ICT ,Education and Internship	Wote town Modern library	Wote/Nziu	To promote an environment for information mining, learning and sharing	Construction and equipping of a modern library; establishment of digital learning and research facilities; provision of books, journals and electronic learning	10,000,000		10,000,000	2,000,000
8	ICT ,Education and Internship	2Jiajiri	All	To enhance skills development and	Train youth through the County Vocational Training	30,000,000		30,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
				employment for the youth	Centres, and equipping them with tools.				
28	ICT ,Education and Internship	HQ	HQ	Full Integration of County ERP (MY APP)	Integration of county ERP to SAGAs SILO Systems and b) User training and capacity building Upto sub ward level	50,000,000	5,000,000	50,000,000	75,000,000
	ICT ,Education and Internship Total					**177,500,000**	**5,000,000**		
29	Infrastructure	Upgrading to bitumen standards/cabro paving of selected roads (30Kms)	various	To enhance all weather connectivity across the county	Upgrading of roads to bitumen &cabro paving 10kms per FY	300,000,000		300,000,000	
30	Infrastructure	Construction of bridges across major rivers (kikuu river, Kaiti river, Thwake river, Kambu river and others) – major 5 bridges and 15 foot bridges	Various	To enhance all weather connectivity and mobility across the county	Bridge design and construction	400,000,000		400,000,000	
31	Infrastructure	Green energy production and promotion – 60MW	various	Diversifying energy supply and reducing over dependence on on-grid solution	Installation of solar plants, wind plants ,biogas solutions and hydropower plant	100,000,000		100,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
32	Infrastructure	Development and operationalization of six appropriate building technology centres crusher and cabro plant Roofing tiles and	Various	To promote affordable housing through adoption of appropriate building technologies	Construction of ABT centres, Crusher and Cabro plant	50,000,000		50,000,000	
33	Infrastructure	Solarization of Makindu Level iv Hospital	Makindu	Cutting daytime electricity bills by offsetting the heavy energy loads	Installation of Grid-tied Solar PV system at the Hospital	23,000,000		23,000,000	
34	Infrastructure	Solarization of AKWASH Water Project	Kalawa	Eliminating recurring fuel and grid electricity costs by switching to a free, renewable energy source.	Installation of Jinko 715W solar modules, 80 kW Huawei Hybrid inverter (Intake), 100 kW Huawei Hybrid inverter (Booster), H-Beams mounting structure & associated cabling	36,185,750		36,185,750	
35	Infrastructure	Market lighting programme	All Wards	Extending trading hours into the evening, directly boosting revenue for traders and the locals	Installation of streetlights and market lights in selected markets across the county	20,000,000	10,000,000		
36	Infrastructure	Purchase of shovel-5 tonnes	HQ	Road maintenance	Purchase of shovel-5 tonnes	13,000,000		13,000,000	
37	Infrastructure	Purchase of shovel-3 tonnes	HQ	Road maintenance	Purchase of shovel-3 tonnes	11,000,000		11,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
38	Infrastructure	Purchase of 3 tippers	HQ	Road construction and maintenance	Purchase of 3 tippers	39,000,000		39,000,000	
	Infrastructure Total					**992,185,750**	**10,000,000**		
39	Lands	County Spatial Plan	HQ	Review the implementation of the Makueni CSP 2019-2029 and prepare CSP 2029-2039 to guide county development and resources investment across the county	Review the Makueni County Spatial Plan 2019-2029, Prepare the Makueni County Spatial Plan 2029-2039	25,000,000	2,000,000	25,000,000	10,000,000
40	Lands	Makueni County Valuation Roll	HQ	Revise the Makueni County Valuation roll to align with the National Rating Act 2024 requirement	Prepare a County Valuation Roll in conformity with requirements established in the National Rating Act 2024	20,000,000	2,000,000	20,000,000	10,000,000
41	Lands	Establishment and Operationalisation of Municipality	HQ	Establish and operational a new municipality to spur urbanization	Delineation of a new municipality, Institutionalization and operationalization of the new municipality	15,000,000		15,000,000	10,000,000
42	Lands	Preparation of Local Physical and Land Use Development Plan	HQ	Preparation of Local physical and land use development plan to guide spatial development in	Prepare a local physical and Land Use Development plan	10,000,000		10,000,000	10,000,000

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
				Kilome Sub County HQ and other					
43	Lands	Implementation of approved Local Physical and Land Use Development plans	HQ	Implementation of approved LPLUDP	Identification and marking of roads and public utilities, Motor-grading/ opening up of roads	10,000,000		10,000,000	10,000,000
44	Lands	Makueni County Land conference	All	Conduct land conferences at ward, Sub County/Municipality and County levels	Conduct land conferences at ward, Sub County/ Municipality and County levels	10,000,000		10,000,000	
45	Lands	GIS mapping and Technology	HQ	Promote GIS mapping and Technology	Acquisition of drone mapping equipment for GIS mapping	15,000,000		15,000,000	
46	Lands	Land digitization and Automation	HQ	Enhance public land inventory/ registry and Land Information Management System	Establish digital public land inventory, Enhance Makueni Ardhi Land Information Management and Electronic Development Applications Management System	15,000,000		15,000,000	10,000,000
47	Lands	FLLoCA matching grant-CCRI	Selective	climate change initiatives	climate change initiatives	100,000,000		100,000,000	100,000,000
48	Lands	FLLoCA matching grant-CCIS	Selective	institutional support to climate change	institutional support to climate change	11,000,000		11,000,000	11,000,000

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
49	Lands	Mineral Mapping and Development	Selective	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 sensitization	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 sensitization	5,000,000	1,000,000	5,000,000	5,000,000
50	Lands	Facilitate the processing of letters of allotment for Kathonzweni and Wote	Headquarters	To facilitate the processing and issuance of letters of allotment for plots within these two towns	Processing of allotment letters at the National Land Commission's offices	5,000,000		5,000,000	4,000,000
51	Lands	Opening up of Kikima town roads	Mbooni	To open up the marked feeder roads within Kikima Market	Issuance of enforcement notices, Demolition of structures along marked roads	500,000	500,000	500,000	
52	Lands	Issuance of Kikima township title deeds	Mbooni	To facilitate the processing and issuance of Title deeds to Kikima market plot owners	Processing of title deeds against the issued allotment letters.	2,400,000	2,400,000	2,400,000	
53	Lands	Fast-track issuance of title deeds for	Ivingoni/Nzambani	To fast-track the survey and issuance of title deeds to	Processing of title deeds of the two settlement schemes.	3,000,000	3,000,000	3,000,000	2,000,000

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
		Mangelete and Muthiingini -		settlers of Mangelete and Muthingiini settlement schemes in conjunction with the National Government survey team.					
54	Lands	Survey of Roads	Nzaui/Kilili/Kalamba	To survey and mark the suggested roads within the mentioned wards.	Survey and marking of roads within Nzaui/Kilili and Kalamba wards	500,000	500,000	500,000	500,000
55	Lands	Issuance of title deeds for Nunguni Township	Kilungu	To facilitate the processing and issuance of Title deeds to Nunguni market plot owners	Processing of title deeds against the issued allotment letters.	2,000,000	2,000,000	2,000,000	
56	Lands	Surveying and catchment concrete posts for Ndituni Water Project	Kisau/Kiteta	To facilitate the survey and beaconing of the water catchment area in order to guide the erection of concrete posts around the catchment.	Boundary establishment of the water point, Beaconing the water point extends, Installation of concrete posts.	1,500,000	1,500,000	1,500,000	
57	Lands	Survey of Kalawa market	kalawa	To survey and beacon the plots within Kalawa market	Static survey to establish controls, External Boundary survey, Survey and beaconing of individual plots				5,000,000
58	Lands	Survey of Makindu Town	Makindu	To survey and beacon the plots	Static survey to establish controls,	4,000,000		4,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
				within Makindu town	External Boundary survey, Survey and beaconing of individual plots				
59	Lands	Resolution public complaints, boundary and land ownership disputes, and issuance of public utilities' title	Headquarters	To survey and solve land disputes between public utilities and freehold land. To issue public lands with title deeds upon request.	Survey of public utilities to establish their extent and ensure there are no encroachments. Beacon public lands. Survey and process ownership documents for public utilities				3,500,000
60	Lands	Cadastral survey of Mbumbuni market	Kisau/Kiteta	To survey and beacon the plots within Mbumbuni market	Static survey to establish controls, External Boundary survey, Survey and beaconing of individual plots				5,000,000
	Lands Total					**254,900,000**	**14,900,000**		
61	Mbooni-Kee Municipality	Land Survey, Mapping & Titling across the municipality	Municipal wide	To improve security of land tenure	Issue 1,000 title deeds; survey 2,000 land parcels; issue title deeds for 10 public utilities; acquire 1 parcel of land for strategic public investment and land banking.	14,621,534	5,000,000	14,621,534	15,852,611
62	Mbooni-Kee Municipality	Security lights in major markets	Across the municipality	Improve working environment and enhance 24hour economy	Installation of streetlights and flood lights	10,500,534		10,500,534	15,500,534

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
63	Mbooni-Kee Municipality	Makueni Ardhi / Land Information Management System (LIMS) Digitization	Across the municipality	To improve land administration, transparency, and own-source revenue mobilization	Increase digital platform users and maintain 100% automation of land-based revenue streams; ensure 100% of ratable properties in the Valuation Roll are rated.	4,621,534		4,621,534	5,852,611
64	Mbooni-Kee Municipality	Preparation & Implementation of Physical and Land Use Development Plans (LP&LUDPs)	Mbooni-Kee Municipality Wards	To promote sustainable land use planning and orderly spatial development	Prepare and approve 4 LP&LUDPs; implement 1 LP&LUDP; complete and approve 3 market plans; adopt 1 additional GIS technology; enact 4 planning policies/bills.	20,528,845		20,528,845	25,055,288
65	Mbooni-Kee Municipality	Operationalization & Spatial Planning of Mbooni-Kee Municipality	Mbooni-Kee Municipality Wards	To promote urbanization through the provision of functional urban institutions	Prepare 1 Municipal Spatial Plan for Mbooni-Kee; establish 1 new municipality; construct 12–14 boda boda sheds; develop 1 Green Park.	29,552,874		29,552,874	31,030,517
66	Mbooni-Kee Municipality	Urban Roads, NMT & Storm-Water Drainage Infrastructure	Mbooni-Kee Wards	To improve urban access, mobility, and climate resilience	Open 5 km of roads in Kikima, Tawa, Mbumbuni & Kee; and construct 1.5 km storm-water drainage (including Kikima Town). Cabro pave	30,352,746		30,352,746	32,352,746

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					parking areas in kikima town and the buspark area				
67	Mbooni-Kee Municipality	Municipal Solid Waste Management & Public Sanitation	Mbooni-Kee Wards	To improve solid waste handling, disposal, and public sanitation in urban areas	Purchase 1No. garbage collector truck, 24 skip bins, and 1No. skip-bin loader; construct 7 public toilets; establish/maintain 1 solid waste dumpsites.	35,123,456		35,123,456	40,254,322
68	Mbooni-Kee Municipality	Development of Municipal Plans,Promotion and enforcement of the Municipal Plans	Across the municipality	To improve orderliness across the municipal markets	Planning of major markets across and Construction and maintenance of bus stands and taxi stands	19,000,000		19,000,000	16,000,000
69	Mbooni-Kee Municipality	Promotion and Provision of water, sanitation and sewerage Infrastructure and services	Across the municipality	To improve access to clean water and improve sanitation facilities with enhanced public health	(i) Supply of Mulima Earth dam water to Tawa town (ii) Supply of water to Mbumbuni town (iii) construction of flush toilets at Tawa and Mbumbuni towns	18,000,000		18,000,000	6,000,000
	Mbooni-Kee Municipality Total					**182,301,523**	**5,000,000**		
70	Sand Authority	Sand management committee meetings in the 6 sub	All wards		Sand management committee meetings in the 6 sub counties/meeting held quarterly	3,500,000		3,500,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
		counties/meeting held quarterly							
71	Sand Authority	Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam	Wote/Nziu		Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam	10,000,000		10,000,000	
72	Sand Authority	Rehabilitation and repair of Kwa Kalu sand dam	Kiimakiu/kalanzoni		Rehabilitation and repair of Kwa Kalu sand dam	1,000,000		1,000,000	
73	Sand Authority	Survey, designation and gazettement of sand harvesting sites	All wards		Survey, designation and gazettement of sand harvesting sites	2,000,000		2,000,000	
74	Sand Authority	Rehabilitation and repair of Ndivuni sand dam	Kasikeu		Rehabilitation and repair of Ndivuni sand dam	3,600,000		3,600,000	
75	Sand Authority	Restoration through tree planting of depleted sand harvesting sites , one site per ward	All wards		Restoration through tree planting of depleted sand harvesting sites , one site per ward	3,000,000	1,500,000	3,000,000	
76	Sand Authority	Sand revenue Monitoring and environmental audits for 84 sand harvesting sites	All wards		Sand revenue Monitoring and environmental audits for 84 sand harvesting sites	3,000,000	1,500,000	3,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
77	Sand Authority	Ring-fence 55% accrued revenue for commercial sites-Kilombo earthdam	Kiimakiu/kalanzoni		Ring-fence 55% accrued revenue for commercial sites-Kilombo earthdam	2,000,000		2,000,000	
78	Sand Authority	Ring-fence 55% accrued revenue for commercial sites-Ndivuni site along Ikoyla river	Kasikeu		Ring-fence 55% accrued revenue for commercial sites-Ndivuni site along Ikoyla river	4,000,000		4,000,000	
79	Sand Authority	Ring-fence 55% accrued revenue for commercial sites-Kawese site along Kawese river	Kasikeu		Ring-fence 55% accrued revenue for commercial sites-Kawese site along Kawese river	2,000,000		2,000,000	
80	Sand Authority	Ring-fence 55% accrued revenue for commercial sites-Kwa Kiteng'e site along Ikoyla river	Kiimakiu/kalanzoni		Ring-fence 55% accrued revenue for commercial sites-Kwa Kiteng'e site along Ikoyla river	2,000,000		2,000,000	
81	Sand Authority	Ring- fence accrued revenue for local sites-Thwake site along Thwake river	Kalawa		Ring- fence accrued revenue for local sites-Thwake site along Thwake river	1,000,000		1,000,000	
82	Sand Authority	Ring- fence accrued revenue for local sites-Yanda Malisyo site	Kikumbulyu South		Ring- fence accrued revenue for local sites-Yanda Malisyo site	1,000,000		1,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
83	Sand Authority	Ring- fence accrued revenue for local sites-Kwa Moto site	Nzaui/Kilili/Kalamba		Ring- fence accrued revenue for local sites-Kwa Moto site	1,000,000		1,000,000	
84	Sand Authority	Ring- fence accrued revenue for local sites-Usi Unene site along Usi Unene river	Mukaa		Ring- fence accrued revenue for local sites-Usi Unene site along Usi Unene river	1,000,000		1,000,000	
85	Sand Authority	Ring- fence accrued revenue for local sites-Kasyelia	Tulimani		Ring- fence accrued revenue for local sites-Kasyelia	1,000,000		1,000,000	
86	Sand Authority	Ring- fence accrued revenue for local sites-rehabilitation of kya mwetha site road	Kithungo/Kitundu		Ring- fence accrued revenue for local sites-rehabilitation of kya mwetha site road	1,000,000		1,000,000	
	Sand Authority Total					**42,100,000**	**3,000,000**		
	Trade	Innovation Hub	HQ	Enhanced End to End value addition of cottage industry products and certifications	Establishment of a common user facility for value addition	250,000,000		250,000,000	150,000,000
	Trade	Malili Modern Business center		Improving the market infrastructure,	Construction of Malili Modern Business center	100,000,000		100,000,000	-
	Trade Total					**350,000,000**	**-**		

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
87	Water	Katilini Earth Dam	Kiima Kiu/Kalanzoni	To increase access to improved water sources	Water Treatment and Distribution	24,000,000		24,000,000	
88	Water	Kyala Earth Dam	Kisau /Kiteta	To increase access to improved water sources	Water Treatment and Distribution	25,000,000		25,000,000	
89	Water	Wea Earth Dam		To increase access to improved water sources	Desilting and expansion	20,000,000		20,000,000	
90	Water	Ilovoto Water Project		To increase access to improved water sources	Project enhancement intake works and distribution	10,000,000		10,000,000	
91	Water	Construction of Athi- Matheani solar powered irrigation scheme	Kitise/Kithuki	To promote irrigated agriculture	Construction of a solar-powered pumping system, solar array, inverters, switches, CCTV, security lighting, wiring and sensors, pump house, rising and gravity mains, sub-mains, feeder lines and in-field hydrants, elevated steel tank and training and support for strengthening of the IWUA.	78,000,000		78,000,000	
92	Water	Construction of Wandemi Irrigation Scheme		To promote irrigated agriculture	Survey and design, Acquisition of WRA approval and NEMA license, Construction of a solar-powered	80,000,000		80,000,000	

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					bare-shaft pumping system, solar array, inverters, switches, CCTV, security lighting, wiring and sensors, pump house, rising and gravity mains, sub-mains, feeder lines and in-field hydrants, masonry tank; and training and support for strengthening of the IWUA.				
	Water Total					**237,000,000**	**-**		
93	Wote Municipality	Murram, Grading and Opening of Roads in Wote Estates, Kyambalasi, Kalamba and Kathonzweni	All	To improve accessibility and connectivity within urban and peri-urban areas through upgrading and opening of access roads.	Opening, grading, gravelling and routine maintenance of identified access roads; improvement of road drainage and accessibility to residential, commercial and public facilities.	5,000,000		5,000,000	-
94	Wote Municipality	Town and Market Planning – Nziu and Wote	Wote/Nziu	To promote orderly and sustainable urban and market development through preparation and implementation of appropriate physical development plans.	Preparation/review of town and market physical development plans; surveying and mapping; zoning; development of road and service networks; stakeholder	3,000,000		3,000,000	-

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					engagement and validation of plans.				
95	Wote Municipality	Rehabilitation and Supply of Accessories for Grid and Solar-Powered Streetlights and Floodlights	All	To improve public safety, security and visibility through reliable and functional street and flood lighting infrastructure.	Rehabilitation and maintenance of grid and solar-powered streetlights and floodlights; replacement of damaged components and accessories; routine inspection and maintenance of lighting infrastructure.	6,000,000	2,100,000	6,000,000	-
96	Wote Municipality	Opening and Unclogging of Drainage Systems	All	To improve stormwater management and reduce flooding and waterlogging within urban areas.	Identification of blocked and inadequate drainage sections; opening, desilting and unclogging of drainage channels; removal of obstructions and improvement of drainage flow at identified hotspots.	1,000,000	1,000,000	1,000,000	-
97	Wote Municipality	Construction of Three Public Toilets	To be specified	To improve access to safe, hygienic and dignified public sanitation facilities.	Identification of suitable sites; design and construction of three public toilet facilities; installation of water and sanitation facilities; provision of handwashing facilities	3,000,000		3,000,000	-

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
					and appropriate waste-management systems.				
98	Wote Municipality	Installation of Eight Floodlights	All	To enhance security and visibility in strategic public spaces and activity centres through improved area lighting.	Identification and prioritisation of suitable locations; installation of eight floodlights, including associated electrical/solar infrastructure; testing, commissioning and maintenance arrangements.	6,800,000		6,800,000	-
99	Wote Municipality	Green Infrastructure, Reforestation and Environmental Protection	All	To enhance urban environmental sustainability, increase green spaces and improve climate resilience.	Tree planting and reforestation; establishment and maintenance of green spaces; landscaping of public areas; environmental conservation and protection activities; community sensitisation and participation in environmental management.	1,000,000	1,000,000	1,000,000	-
100	Wote Municipality	Cabro Paving from KCB to Shell Petrol Station and Kasanga–Ngooni Depot	Wote	To improve urban mobility, accessibility and the quality of public spaces through upgrading of	Site preparation, construction and installation of cabro paving; improvement of drainage and road edges; provision of	10,000,000		10,000,000	-

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No	Sector	Project Name	Ward	Project/Programme Objective	Description of activities	Requirement Funding 2027/28	Proposed 2027 CFSP Allocation	Funding 2028/29	Funding 2029/30
				identified road sections to paved standards.	appropriate pedestrian/accessibility features; completion and maintenance of paved sections.				
101	Wote Municipality	Kamunyolo Green space	Wote	To develop and improve a functional public green space that enhances environmental quality, recreation and the aesthetic value of the urban area.	Development and landscaping of Kamunyolo Green Space; tree planting and establishment of lawns and other vegetation; provision of appropriate walkways, seating and recreational features; installation of waste bins and routine maintenance facilities.	2,500,000		2,500,000	
	Wote Municipality Total					**38,300,000**	**4,100,000**		
	Grand Total					**3,401,287,273**	**87,000,000**		

Annex III: FY 2025/26 – FY 2029/30 MTEF Own Source Revenue Projections

No	Sources/Stream	FY 2024/25 Actuals	FY 2025/26 Actuals	FY 2026/27 Revised Budget(1) Estimates	FY 2027/28 Projections	FY 2028/29 Projections	FY 2029/30 Projections
1	Advertisement and Wall Branding Fees	27,603,873	23,382,418	30,364,200	30,934,200	31,341,200	31,702,600
2	Agricultural Cess Fees	19,532,146	22,247,732	27,438,600	27,894,600	28,219,600	28,544,600
3	Building Materials Cess Fees	3,585,000	3,120,900	6,443,500	6,550,500	6,626,500	6,702,500
4	Community Information Centres Fees	474,130	314,610	1,022,000	1,036,000	1,046,000	1,058,000
5	Conservancy Fees	4,972,800	4,827,805	6,470,100	6,594,100	6,683,100	6,760,100

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No	Sources/Stream	FY 2024/25 Actuals	FY 2025/26 Actuals	FY 2026/27 Revised Budget(1) Estimates	FY 2027/28 Projections	FY 2028/29 Projections	FY 2029/30 Projections
6	Cooperative Audit Services Fees	184,790	214,340	554,000	567,000	576,000	583,000
7	Development Approvals Fees (All Lands Development Fees)	18,718,675	15,828,786	47,464,130	48,252,130	48,815,130	49,378,130
8	Fines and Penalties Fees	1,823,166	328,435	1,005,500	1,038,500	1,062,500	1,074,500
9	Fire Certificate Fees	3,548,660	3,559,100	4,904,000	5,002,000	5,072,000	5,130,000
10	Hire Of County Facilities / Equipment /Gym Fees	1,566,650	485,050	1,223,000	1,252,000	1,272,000	1,287,000
11	Liquor License Fees	45,422,940	48,063,091	64,508,000	65,579,000	66,344,000	67,109,000
12	Market Entrance Fees	27,662,427	25,171,826	30,194,900	30,828,900	31,281,900	31,642,900
13	Motor Vehicle/Cycle Reg Fees	3,077,500	2,614,500	4,385,000	4,474,000	4,538,000	4,590,000
14	Parking Fees	36,108,110	32,014,070	48,329,800	49,148,800	49,733,800	50,306,800
15	Plot Rates/Rent Fees and Other Dues	22,502,764	25,363,221	105,000,000	106,743,000	107,988,000	109,233,000
16	Renewal Fees (Kiosks)	5,773,500	5,403,340	7,351,000	7,490,000	7,589,000	7,676,500
17	Single Business Permits /Application Fees	125,867,620	127,213,128	194,128,000	197,351,000	199,653,000	201,955,000
18	Stall Rent Fees	7,374,400	6,129,980	10,112,000	10,296,000	10,428,000	10,548,000
19	Stock Market Fees	9,118,552	9,960,092	11,030,500	11,246,500	11,401,500	11,533,000
20	Stock Movement Fees	4,596,420	6,342,555	10,086,130	10,253,130	10,373,130	10,492,730
21	Veterinary Health Fees	11,598,947	12,247,275	17,118,700	17,402,700	17,605,700	17,808,700
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	1,021,600	905,200	1,623,800	1,650,800	1,669,800	1,688,800
23	Weights and Measures Fees	1,092,095	979,740	2,001,400	2,034,400	2,058,400	2,082,200
24	Tetheka interest revenue		24,067,077	0			0
25	Other Revenues (Direct Deposits, Interest Incomes)	15,399,347	16,256,885	17,500,000	17,500,000	17,500,000	17,703,200
26	Agriculture- Agricultural Training Conference Fees	4,776,820	768,730	2,700,507	2,745,249	2,777,557	2,809,557
27	Agriculture- Mechanization Fees	566,100	809,245	1,122,700	1,141,700	1,154,700	1,167,700
28	Public Health Services Fees	35,998,165	35,851,065	45,597,900	46,354,900	46,895,900	47,436,900
29	Makueni Fruit Processing Plant Fees	29,511,228	31,057,555	70,030,000	71,126,000	71,909,000	72,738,000
30	Sand Authority Fees	42,738,664	41,202,717	73,608,000	74,830,000	75,703,000	76,576,000
	Sub Total	**512,217,089**	**526,730,468**	**843,317,367**	**857,317,109**	**867,318,417**	**877,318,417**
31	Medical Health Services Fees	277,796,275	288,718,765	210,550,000	231,605,000	254,765,500	272,599,000
32	SHA/SHIF Reimbursement Fees	499,017,382	905,239,698	1,037,306,789	1,112,044,898	1,200,000,000	1,284,000,000
33	Universal Health Care Registration Fees	1,522,000	14,000				
	Sub Total	**778,335,657**	**1,193,972,463**	**1,247,856,789**	**1,343,649,898**	**1,454,765,500**	**1,556,599,000**
	Total Own Source Revenue	**1,290,552,746**	**1,720,702,931**	**2,091,174,156**	**2,200,967,007**	**2,322,083,917**	**2,433,917,417**

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ANNEX IV: FY 2026/27 – FY 2029/30 MTEF KEY PERFORMANCE INDICATORS

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

Sub-Programme	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
Water Harvesting and Storage	No. of small dams (50,000M³ – 500,000M³) constructed/desilted/expanded/rehabilitated	10	6	6	7	8
	No. of new sand dams/weirs with sumps constructed/rehabilitated	5	8	8	9	10
Groundwater Development	No. of boreholes drilled/rehabilitated/equipped	21	21	21	25	30
Piped Water Supply Infrastructure	Km of water pipeline constructed	400	350	400	450	500
	No. of water treatment systems installed in unimproved water sources (CFU, chlorine dosing units, etc.)	3	6	6	10	15
	No. of urban households with access to piped water	11,000	13,920	15,420	15,920	16,420
	No. of new urban centres/markets connected with reliable piped water	15	20	20	25	30
	No. of new public institutions connected with piped water (schools, health centres)	103	20	20	25	30
	No. of water projects installed with solar power	16	9	9	10	15
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/project sustainability management committees with capacity built on effective water management and sustainability	120	130	130	130	130
	% share of non-revenue water in KIBMAWASCO	53%	30%	30%	29%	28%
	% share of non-revenue water in WOWASCO	34%	30%	30%	29%	28%
	% share of non-revenue water in MBONIWASCO	36%	28%	28%	27%	27%
Irrigation Development	No. of new irrigation schemes established/ rehabilitated/expanded	2	2	2	2	2
	Total area put under irrigation (Ha)	123	108	108	180	252
	No. of irrigation schemes supported with O&M intervention	-	-	2	2	2
County Irrigation Development Unit (CIDU) and Irrigation Governance	County Irrigation Development Unit (CIDU) formed and functional	-	-	1	-	-
	No. of functional IWUAs	4	-	6	6	6
	No. of irrigation schemes subjected to compliance and performance audits	-	-	5	5	5
Forest & Landscape	No. of county forests mapped and surveyed	2	2	1	2	2
	Area (Ha) of county forests and catchment restored	50	200	100	200	200
	Area (Ha)of farmland under restoration	11,575	200	15,000	15,200	15,400

Sub-Programme	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
Restoration and Management	Length (km) of riverine conserved and restored	15	20	10	15	20
	No. of wetlands conserved	2	3	1	2	3
	Area (Ha) of degraded wetlands restored	2	14	5	10	10
	No. of functional Community Forest Associations/ organizations trained	12	4	13	14	15
	No. of tree seedlings planted	36,400	64,000	50,000	55,000	60,000
	No. of springs protected	2	1	1	2	3
	Km of cut-off drains constructed	2	5	20	25	30
	Km of terraces constructed	-	5	52	55	58
	No. of nature-based enterprises established for conservation and management of forests	16	12	12	12	12
Community-based Wildlife Conservation	No. of wildlife enterprises established	1	1	1	1	1
	No. of km of electric fence installed	-	20	20	20	20
	No. of wildlife incidents handled	-	1,000	200	250	300
	No. of animal safari walks and orphanages established in partnership with KWS.	-	-	1	1	1
Pollution Control and Management	No. of environmental pollution incidents reported, investigated, and managed	-	15	15	15	15
	No. of SEA, EIAs and Environmental Audits done		18	21	23	26
	No. of environmental inspections carried out	-	84	96	108	120
	No. of reports on soil, water, and air quality analysis done	-	4	4	4	4
	No. of EIAs reviewed and comments given	-	24	24	24	24
	No. of baseline survey reports on pollution-prone areas.	-	3	4	5	6
Environmental Education, Advocacy and Research	No. of farmer groups, conservation groups and institutions trained		10	15	20	25
	No. of natural products developed and adopted (Value addition development of natural products)	-	1	1	1	1
	No. of Local Radio/TV show programs conducted on environmental conservation and management, and information, education, and communication /advocacy materials developed and disseminated (e.g. Environmental Manuals, Environmental Handbook, Brochures, flyers, banners, artwork, posters, adverts, billboards)	-	3	4	5	6
Sustainable Natural Resource Development	No. of mineral extraction sites approved	-	3	3	3	3
	No. of minerals mapped	-	-	1	1	1
	No. of mineral processing plants established	-	1	1	-	1
	No. of mining sites rehabilitated	-	1	1	1	1
	No. of sand conservation structures constructed (gabion sand dams)	5	10	10	10	10

Sub-Programme	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
	No. of sand stakeholder engagements undertaken	1	2	2	2	2
Sand Conservation	No. of sand dams mapped, designed, and constructed	9	4	4	5	5
	No. of Kms of riparian reserve restored and conserved	10	5	5	5	5
	No. of already existing sand dams rehabilitated	23	23	1	2	3
	No. of earth dam catchment areas restored	11	2	1	2	3
Sand Utilization and sand value addition	No. of Cabro-Making Machines purchased	0	1	1	2	3
	No of Sand Management Committees established	10	30	30	30	30
	No. of designated sand harvesting sites	90	30	30	30	30
	No. of sand regulations developed	-	1	1	-	-
	No. of community sensitization forums conducted	10	13	13	13	13
Natural Resources Value Addition	No. of natural resources value chains established and promoted	-	1	4	5	6
	No. of registered groups in natural resource management	-	1	20	25	30
Integrated Solid Waste Management	No. of functional waste transfer stations established	11	10	17	20	25
	No. of waste transport (skip loaders) acquired and operationalized	1	1	3	0	0
Integrated Liquid Waste Management	No. of functional and maintained public sanitation facilities established	23	1	27	28	29
	No. of purchased and maintained exhauster vehicles	-	1	1	0	0
Climate Change Mainstreaming	No. of sensitization forums on climate-smart technologies held	8	3	6	6	6
	No. of climate information recipients	100,000	250,000	300,000	350,000	375,000
	No. of forums held for climate change mainstreaming dissemination	3	5	5	5	5
	No. of community climate actions implemented	16	5	5	5	5
	No. of energy efficiency/ renewable energy technologies adopted	-	-	20	20	20
	No of climate-resilient projects	3	5	5	5	5
Legal and Institutional Frameworks Development	No. of policies, legislation, and institutional frameworks developed, enacted, and operationalized.	1	-	1	1	1
	No. of policies, legislation, and institutional frameworks reviewed.	1	2	1	1	1
	No. of functional institutional structures established	2	5	5	5	5

B. Agriculture and Rural Development Sector

Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2027/29	Targets 2027/30
Agriculture Extension and Capacity Development	No. of extension officers recruited	10	15	15	15	15
	No. of farmers adopting D.A technologies disaggregated by gender	102,434	106,400	116,100	125,800	135,500
	No. of farmers trained on range and grassland management	3,345	3,000	3,500	4,000	4,500
	No. of farmers trained in climate-smart agriculture technologies	47,878	53,200	58,050	62,900	67,750
	No. of farmers accessing automated agricultural extension services	102,434	106,400	116,100	125,800	135,500
Fruit value chains	MT produced (mango, citrus, avocado)	330,971	580,158	599,020	617,882	636,744
	Acreage under farming (Ha)	35,223	46,705	48,902	51,099	53,296
	Value of produce disaggregated by value chain (Kshs)	6,839,473	8,247,249	8,617,340	8, 987,431	9,357,522
Makueni Fruit Processing Plant	Quantity of puree produced ('000 kgs)	475.8	1,025	1,127.50	1,230	1,333
	Value of puree produced ('000 Kshs)	42,921	73,800	81,180	88,560	95,940
	Quantity of ready-to-drink juice produced ('000,000 litres)	44.192	1,025	1,127.50	1,230	1,333
Vegetable production	MT of vegetables produced	72,055	82,775	86,072	89,369	92,666
	Area under vegetable farming (Ha)	73,006	459	1092.375	1,726	2,359
	Value of vegetables produced (Kshs)	90,193,639	62,358,200	91,410,676	120,463,152	149,515,628
Industrial crops development	MT of industrial crops produced by type	27,732	29,778	30,789	31,800	32,811
	Acreage (Ha) under industrial crop farming by type	17,824	23,274	24,068	24,862	25,656
	Value of industrial crops produced by type (Kshs)	390,614,714	419,780,000	436,217,000	452,654,000	469,091,000
	MT of processed coffee	186	270	300	330	360
Grain and Pulses Value Chain Development	MT of pulses produced annually	195,942	245,620	257,916	270,212	282,508
	Annual acreage (Ha) under pulses	227,276	279,026	292,983	306,940	320,897
	Value of pulses produced annually (Kshs)	12,290,916	9,128,386	23,212,440	37,296,494	51,380,548
	MT of processed grains at MIGVAP	-	330	330	330	330
	MT of cereals produced by type annually	152,191	213,710	224,396	235,082	245,768
	Annual acreage (Ha) under cereals	147,906	165,490	173,764	182,038	190,312
	Value of cereals produced annually (Kshs)	8,022,516	5,225,094	5,486,349	5,747,604	6,008,859
Cassava production	MT of cassava produced	1,273	1,600	1,685	1,770	1,855
	Annual acreage (Ha) under cassava	182	251	264	277	290
	Value of cassava produced annually (Kshs)	30,000,000	32,000,000	35,000,000	38,000,000	41,000,000
Poultry production	Annual population of poultry	1,494,442	2,200,100	2,400,000	2,599,900	2,799,800

Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2027/29	Targets 2027/30
	Total number of trays of eggs produced annually	1,234,778	1,791,000	1,995,500	2,200,000	2,404,500
	MT of poultry meat produced annually	6,119	8,419	10,030	11,641	13,252
Dairy production	No. of farmers practicing dairy farming	9,409	11,700	12,300	12,900	13,500
	Population of dairy cattle in the county	28,227	36,700	38,500	40,300	42,100
	Total milk produced annually ('000 litres)	20,985	33,700	35,400	37,100	38,800
	MT of processed milk produced	1,020	3,000	4,000	5,000	6,000
Beef production	No. of farmers practicing beef farming	56,474	114,000	126,000	138,000	150,000
	Population of beef cattle in the county	197,660	259,000	269,000	279,000	289,000
	MT of beef from feedlot	1,412	3,000	3,500	4,000	4,500
	Total beef produced ('000 Kgs)	5,026	5,334	5,547	5,760	5,973
	No. of tanned hides & skins ('000)	0	70	80	90	100
Chevon and Mutton production	No. of farmers practicing goat and sheep farming	111,300	153,000	168,000	183,000	198,000
	Population of sheep and goats in the county	978,718	1,071,000	1,139,000	1,207,000	1,275,000
	Total chevron and mutton produced (MT) - feedlot	2,776	2,948	3,125	3,302	3,479
Pork production	No. of farmers practicing pig farming	175	200	250	300	350
	Pig population in the county	3,488	6,750	8,200	9,650	11,100
	Total pork (MT)	179.8	320	400	480	560
Bee keeping development	No. of farmers practicing beekeeping	6,600	13,800	14,100	14,400	14,700
	MT of honey produced	771.9	714	800	886	972
Aquaculture and Fisheries	No. of farmers practicing aquaculture	350	450	600	750	900
	Quantity of fish produced (Tons)	10	14	16	18	20
Agricultural Credit & Input	Proportion of farmers linked to agricultural financing organizations for credit	13%	60%	70%	80%	90%
	No. of farmers benefiting from subsidized farm inputs	43,067	130,000	150,000	170,000	190,000
Agricultural Mechanization	No. of farmers accessing the AMS annually	6,809	11,500	12,000	12,500	13,000
	Amount of OSR collected from the AMS (Kshs M)	1	17	20	23	26
Pest and Disease Control	Proportion of incidences of notifiable pests and diseases reported and responded	100%	100%	100%	100%	100%
	No. of livestock vaccinated	213,676	1,054,368	1,265,242	1,476,116	1,686,990
	No. of farms certified as pest- and disease-free	10,341	8,500	12,000	15,500	19,000
	No. of cold storage facilities and warehouses operationalized	3	2	2	2	2
Soil and Water Conservation	Length (km) of soil and water conservation structures developed	360	700	800	900	1,000
	Area under soil and water conservation (Ha)	1,800	5,000	6,500	8,000	9,500
	No. of farmers adopting and benefiting from the programmes	1,540	15,000	19,500	24,000	28,500

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Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2027/29	Targets 2027/30
Rangeland Restoration	Acreage of rangeland (hectares) that has been rehabilitated or restored	6,220	4,200	4,900	5,600	6,300
Cooperative Development	No. of active cooperatives	70	72	76	80	85
	% compliance with the statutory requirements	70	65	70	75	80
	Annual turnover for cooperative societies (Kshs)	10.986,330	6,000,000	8,000,000	10,500,000	13,000,000

C. Transport, Infrastructure, Public Works, Energy and ICT

Sub Program	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2027/29	Target 2027/30
Rural Road Improvement	KMs of new roads opened	346.7	100	160	150	150
	KMs of roads are graveled	48.9	50	180	100	100
	KMs of roads graded and spot improved	1,867.65	1,500	1,600	1500	1500
	No. of drifts constructed	17	7	20	10	10
	M^3 of catch water drains excavated	15,243	20,000	20,000	20,000	20,000
	Km of roads mapped	3,000	10,000	15,000	15,000	15,000
Urban Road Improvement	KMs of roads upgraded to bitumen status	-	0.8	0.8	1	1
	KMs of urban roads graveled	-	16	16	20	20
Engineering innovation	No. of technologies developed and rolled out	-	-	2	2	2
Rural Electrification	No. of households connected with electricity	618	700	700	800	800
Urban Electrification	No. high mast floodlights installed	15	10	6	6	6
	No. of grid-powered streetlights installed and maintained	100	100	150	100	100
Green Energy Promotion	No. of health facilities solarized	5	2	5	6	8
	No. of energy Centre established	0	1	0	1	0
	No. integrated solar market lights	45	30	25	25	25
	No. clean cooking sensitization meetings conducted	1	2	3	6	8
	No. of EVs charging infrastructure installation across Makueni	-	-	10	-	10
Urban Infrastructure Development	No. of parking zones and lots constructed	1	1	2	2	2
	No. of KMs of storm water drainage structures done	-	15	15	15	15
	No. of new bus parks constructed	2	1	1	1	1
Public Transport	No. of public service operators sensitized	5,000	10,000	20,000	20,000	20,000
	No. of electric vehicles	-	-	100	100	100
County housing	No. of housing strategic plan developed	1	-	1	-	-

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Sub Program	Key Performance Indicator	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2027/29	Target 2027/30
	No. of areas ear marked for county housing programme	1	1	3	3	3
	No. of housing investments under development	1	3	3	3	3
ICT Infrastructure development	No. of sub-county HQs connected to the internet	-	6	2	2	2
	No. of Health facilities connected to the internet	3	30	-	-	-
	No. of County Departmental offices connected to the Internet	8	8	8	10	10
	No. of DRS established	-	1	1	1	1
	No. of public Wi-Fi hotspots established	1	2	1	2	2
	No. of new model CICs constructed, equipped, and operationalized	8	3	1	1	1
	No. of CICs revamped, equipped, and upgraded	-	4	14	14	14
Technical support	No of end-user licenses purchased	200	300	300	300	300
	No. of equipment serviced	50	250	250	250	250
	No. of Laptops purchased	3	-	29	-	-
Automation of Government Services	No. of County owned Source Revenue management System established	-	1	-	-	0
	No. of deployed County ERP Systems	-	1	1	0	0
Digital Empowerment	No. of Community members trained on digital skills and emerging technologies	400	-	1,500	1,500	1,500
Tech Innovation	No. of tech and innovation challenges rolled out	-	5	2	4	4
	No. of youth Innovation Hackathons held	1	2	2	4	4
	No. of innovation weeks held	-	1	1	1	1

D. Health services Sector

Sub Program/Focus Area	Performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
RMNCAH	Proportion of pregnant women attending ANC receiving Multiple Micro-nutrient supplementation (MMS) Iron and Folic Acid Supplement	98	100	100	100	100
	Percentage of mothers attending at least 4 ANC visits	68	76	80	86	92
	Skilled birth attendance rate	88	93	94	95	96
	Proportion of birth taking place in health facilities	88	100	100	100	100
	Proportion of infants exclusively breast fed for the first 6 months	56	75	80	85	90

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Sub Program/Focus Area	Performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
	No. of children under 5 years attending growth monitoring in ECDE & day care centres	9,465	15,000	20,000	25,000	30,000
	Proportion of school age children dewormed	82	98	100	100	100
	Proportion of children under one Fully immunized	100	98	100	100	100
	No. of Health Workers trained on baby friendly community initiative and baby friendly Hospital initiatives	643	900	1,000	1,100	1,200
	Proportion of Health Workers trained Integrated Management of new-born and childhood illnesses	92	100	100	100	100
	Proportion of health workers trained on KEPI operational level	68	100	100	100	100
	No. of service providers trained on family planning	380	400	500	550	600
	No. of adolescents 10-19 years accessing family planning and sexual education services	4,218	5,151	6,000	6,500	7,000
	No. of schools visited to create awareness on family planning	305	250	350	360	370
	Proportion of health workers trained on RMNCAH service delivery skills and policies	56	35	40	45	50
Community health	No. of active CHUs in the county	242		242	242	242
	No. of CHUs retrained on basic and technical modules	242		242	242	242
	PCN concept operationalized	240	238	240	242	242
	No. of CHPs trained on nutrition	2,870		3,655	3,655	3,655
	No. of CHPs with the minimum packages for the CHV took kit	3,600		3,655	3,655	3,655
	No. of households mapped under CHUs	208,691		271,000	271,000	271,000
Communicable & Non communicable diseases	Proportion of PLHIV on care	94	100	100	100	100
	Proportion of expectant women LWHIV who are currently on ART	100	100	100	100	100
	No. women of Reproductive age screened for Cervical cancer	1,670	3,000	4,000	5,000	6,000
	Number of outpatients screened of high blood pressure	32,852	300,000	400,000	400,500	500,000
	Number of patients screened of diabetes	69,255	50,000	75,000	80,000	90,000
Sanitation	Proportion of schools with required sanitation & hygiene standards	31	40	50	60	70
	No. of villages declared ODF	1,604		2,500	2,700	3,000
	No. of citizens reached during Community awareness campaigns conducted on WASH	42,508	50,000	60,000	70,000	80,000
Mental health	No. of clients counselled at facility level	28,512	50,000	60,000	60,500	70,000

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Sub Program/Focus Area	Performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
	No. of community mental outreaches conducted	336		400	450	500
	No. of counselling spaces availed	10	13	15	17	19
	No. of psychosocial support and mentorship to drug addicts conducted	18	30	40	50	60
	No. of Rehabilitation centre established	0	0	1	0	0
Service delivery	Average length of stay in hospital	4.4 days	5.5 days	5 days	4.5 days	4 days
Rehabilitative services	No. of patients undergoing physiotherapy services	30,675	10,000	32,000	32,200	32,300
	No. of patients receiving orthopedic appliances	36,864	4,500	38,000	38,100	38,200
	No. of patients undergoing occupational therapy	15,863	12,000	15,000	15,500	16,000
Health Commodities	% of time out of stock for Essential Medicines and Medical Supplies (EMMS) –	25	25	20	15	10
	No. of joint activities addressing one health concept including AMR	20	30	35	40	45
Health Infrastructure	No. of Model Sub-county Hospitals established	4	3	3	3	3
	No. of Model Ward Health facilities established	6		12	18	24
	No. of facilities with specialized clinics	1	1	2	3	4
	No. of facilities mainstreaming PWDs issues	229	238	246	246	246
	No. of facilities with functional theatres	13	10	14	15	16
Specialized services	No. of inpatient Psychiatrist unit established	0	1	1	1	1
	No. of facilities with amenity wards	0	6	6	6	6
	No. of functional ICU beds	4	12	12	12	12
Diagnostic	No. of labs accredited in quality assurance schemes	2	2	5	6	7
	Percentage of facilities with sample referral networks	75		80	85	90
	No. of hospital labs with back up machines for haematology and chemistry tests	1	6	6	6	6
	Number of functional ambulances in the fleet	10		16	20	25
	No. of facilities with functional casualties	2	6	6	6	6
	No. of functional EOCs	1	-	1	-	-
Health Governance	No. of policies/guidelines developed	2	-	1	-	1
	No. of functional health facility committees in place	240	223	242	242	242
	Doctor to Patient ratio	0.6/10,000	1/10,000	1/10,000	1/10,000	1/10,000

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Sub Program/Focus Area	Performance indicators	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
Human Resource for Health	Nurse to Patient ratio	4.9/10000	5/10,000	5/10,000	5/10,000	5/10,000
Health care financing	Proportion of residents under SHA/SHIF programme	53	40	45	50	55
	No. of service providers empaneled to SHA/SHIF	242	238	242	242	242
	No. of residents under Makueni UHC programme	45,450		80,000	90,000	100,000
Automation	Percentage of health modules incorporated in Tiberbu	80		92	93	94

E. Education, social protection and recreation

Sub Program	Key Performance Indicator	Baseline 2025	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
Early Childhood Development Education (ECDE)	No. of ECDE centres with new classroom(s) constructed	54	71	66	86	106
	No. of ECDE learners under capitation	40,233	40,000	41,500	41,700	41,900
	No. of ECDE teachers' capacity built	2,400	2,400	2,400	2,400	2,400
	No. of ECDE Officers' capacity built	11	13	15	15	15
Technical and vocational training	No. of VTCs upgraded and equipped	8	11	13	14	15
	No. of trainees under capitation	-	5,000	5,000	5,500	6,000
	No. of Youths trained under 2jiajiri programme	900	900	900	900	900
	No. of Trade Fairs /Exhibitions participated	1	1	1	1	1
Community Library and Resource Centre Services	Proportion of automated services in libraries and resource centres	33%	40%	45%	60%	85%
	No. of citizens accessing community library and Resource Centre services	22,971	10,000	30,000	35,000	40,000
	No. of School libraries established and equipped	10	20	15	20	25
	No. of Modern libraries constructed	0	1	1	0	0
Scholarship	No. of beneficiaries accessing education and training under the scholarship fund	608	538	468	398	328
Internship, Mentorship, and Volunteerism	No. of youth engaged in mentorship programs	400	450	450	500	550
	No. of youth engaged in internship Programs	104	90	90	90	90
	No. of attachés engaged in industrial attachment Programs	629	600	600	650	700
	No. of volunteers engaged	215	500	300	350	400
Sports and Talent Development	No. of Model sports and recreation infrastructure developed	0	1	1	-	-
	No. of Elite sports Academies established	0	1	1	1	0
	No. of talent academies /centres established	0	2	2	0	0

Sub Program	Key Performance Indicator	Baseline 2025	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
	No. of play grounds developed/rehabilitated	10	16	5	10	15
	No. of sportsmen and women joining professional sports	5	5	5	5	5
	No. of sports leagues/tournaments held in the county	4	9	9	9	9
Youth empowerment	No. of youth under *Ujuzi **teke-teke*** Program	96	150	70	80	90
	No. of youth trained on Motor Vehicles and motorcycles	139	200	90	100	130
	No. of Bodaboda SACCOs and welfare groups supported	1	2	10	12	15
	No. of youth engaged in the Apprenticeship	6	100	100	120	140
	No. of Youth engaged in Ajira Mtaani	2,292	2,500	1,800	2,000	2,200
	No. of youths trained and mentored	508	550	560	600	650
	No. of youth group businesses incubated	0	5	5	5	5
Youth Personal Development & Hygiene Management	No. of forums held on drugs and substance abuse, Nutrition, sexual and reproductive health, and HIV/Aids	1	6	6	6	6
Social Protection Program	No. of vulnerable households benefiting from ultra-poor graduation programme	368	400	400	450	500
	No. of groups accessing loans through MCEF	41	200	600	900	900
	No. of groups issued with support items for socio-economic empowerment	194	120	200	220	240
	No. of PWDs supported with assorted assistive devices	265	125	180	200	250
	No. of PWDs mapped, assessed and registered	1,193	800	1,200	1,500	2,000
	No. of senior citizens supported with food aid, non-food items	601	450	650	700	750
	No. of community sensitization forums held on aging and ageism.	-	30	30	30	30
	Home facility constructed for the elderly	-	1	1	0	0
	Makueni County Child Rescue Centre fully operationalized	-	1	1	-	-
	No. of OVC children benefiting from food and non-food items	-	3,000	3,000	3,000	3,000
	No. of child safe spaces established	8	60	30	30	30
Gender and Diversity Mainstreaming	No. of awareness creation forums on gender mainstreaming	8	2	30	30	30
GBV Response	No. of GBV recovery centres established	-	1	5	1	-
	No. of survivor support groups supported and engaged in IGAs	-	20	6	7	8
	No. of survivors benefiting from the legal representation	-	120	30	40	50
	No. of male engagement forums held	-	-	6	6	6
	No. of Anti-GBV Champions engagement forums held	1	-	6	6	6
	No. of Anti-GBV champions trained	150	120	200	250	300
	No. of community dialogue forums held	-	-	30	30	30
	No. of duty bearers' engagement forums held	-	-	6	6	6

Sub Program	Key Performance Indicator	Baseline 2025	Target 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
	No. of staff trained to enhance GBV Response	-	-	15	15	15
Personal Development & Hygiene Management for Adolescent Boys and Girls	No. of Teenage boys and girls awareness forums held	-	60	30	30	30
	No. of boys and girls issued with dignity packs	-	3,000	6,000	6,500	7,000

F. General Economic and Commercial Affairs

Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
Trade development and promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	425	250	100	150	200
	No. of enterprises accessing business finance	150	250	200	250	275
	No. livestock markets constructed	4	0	2	2	3
	No. of traders benefiting from the developed infrastructure - Market sheds	3,088	3,100	3,588	3,600	3,650
	No. of market centers with solid waste management services	205	180	225	225	225
	No. of Market sheds developed /renovated	1	6	10	15	20
	No. of new Sanitation blocks constructed in public markets	2	2	20	22	25
	No. of skip loaders procured	0	0	1	0	0
	No. of skip bins/waste bins installed for solid waste collection in designated areas	54	0	41	45	50
	No. of market centers with governance committees	21	40	30	40	50
Consumer Protection	Proportion of businesses complying with the Weights and Measures Act (CAP 513) and Trade Descriptions Act (CAP 505), Laws of Kenya	80%	84%	87%	88%	89%
	Revenue collected in Ksh.	1,092,095	1,500,000	1,500,000	1,800,000	2,000,000
	No. of weight and measure equipment inspected and verified	7,600	5,700	8,000	8,100	8,150
Marketing of county, county produce,	No. of trade fairs and exhibitions held/participated	4	3	3	3	3
	No. of producers linked to market	35	15	55	60	65
	No. of products, value added, and accessing new markets	9	0	5	5	5

Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
products, and services	No. of products accessing international markets	15	10	30	32	34
Industrial Development and Promotion	No. of cottage industries promoted	1	2	2	2	2
	No. of business innovations supported	10	3	6	6	6
	Approvals for the establishment of SEZA in Makueni County	0	1	1	0	0
	Establishment of Wote Jua Kali Park with a Common Manufacturing Facility	0	1	1	0	0
Tourism Development and Promotion	No. of innovative tourist attractions/high-value niche products developed/ diversified (sports and eco-tourism activities)	1	3	1	2	3
	No. of promotional activities/ programmes conducted	2	3	3	3	3
	No. of Tourism sector stakeholders supported	75	30	20	25	30
	No. of tourism supporting infrastructure established	0	0	1	0	0
Arts and Creative Industries and Culture Development and Promotion	No. of music and cultural festivals held	2	4	4	4	4
	No. of cultural and creative industries practitioners sensitized on intellectual property rights	50	10	100	120	150
	No. of Akamba Traditional/indigenous knowledge and cultural expressions documented and digitized	6	10	10	10	10
	No. of Akamba Food Festivals held	0	1	1	1	1
	No. of sacred and historical sites protected and preserved	1	3	3	3	3
	No. County Public Museum established	0	1	1	1	1
	No. of Akamba cultural traditional dress developed	0	1	1	1	1
	No. of artists recorded at the Makueni Recording Studios	55	60	50	55	60

G. Lands and Urban Development Sector

Sub Program	Key Output	Key Performance Indicator	Baseline 2025-2026	Target 2067/27	Target 2027/28	Target 2028/29	Target 2029/30
Land Survey and Titling	Issuance of title deeds/Allotment letters	No. of title deeds issued	25,653	4,000	4,000	4,500	5,000
	Land surveyed	No. of land parcels surveyed	2,278	5,000	5,000	5,500	6,000
Security of tenure for Public Land	Public utilities with title Deeds	No. of public utilities with title Deeds	1,300	0	80	90	100
	Parcels of land acquired for public strategic	No. of parcels of land acquired for public strategic development projects (land Banking)	2	1	2	2	2

Sub Program	Key Output	Key Performance Indicator	Baseline 2025-2026	Target 2067/27	Target 2027/28	Target 2028/29	Target 2029/30
	development projects (land Banking)						
Land information management system.	Land services and processes digitalized/digitized	Proportion of land services and processes being digitalized/digitized	100%	50%	100%	100%	100%
	Users accessing land services via digital platforms	No. of users accessing land services via digital platforms	10,124	2,500	12,000	12,100	12,200
Land-Based Revenue	Land-based revenue streams automated	Proportion of land-based revenue streams automated	100%	50%	100%	100%	100%
	Increase in land-based revenue	Percentage increase in land-based revenue	26%	10%	36%	38%	40%
	Ratable properties in Valuation Roll being rated	Proportion of ratable properties in Valuation Roll being rated	100%	50%	100%	100%	100%
Urban Planning	LP&LUDP Prepared and approved	No. of new LP&LUDP Prepared and approved	9	5	4	5	6
	LP & LUDP implemented	No. of LP & LUDP implemented	6	1	1	2	3
Development control	Building permits and other Development Applications processed	No. of building permits and other development applications processed and approved	487	200	500	550	600
Operationalization of Physical and Land Use Planning Liaison Committee	Physical and Land Use Planning appeal cases addressed and prosecuted by the Liaison Committee.	No. of Physical and Land Use Planning appeal cases heard and determined by the Liaison Committee.	-	-	10	10	10
Geographic Information Systems	GI technologies adopted in the GIS lab	No. of additional GI technologies being adopted in the GIS lab	3	2	1	0	0
	County projects supported by GIS	No. of county projects supported by GIS	24,617	15	24,800	25,500	30,000
Establishment of Municipalities, Towns and Markets	Municipalities, towns and markets established	No. of new municipalities established	3	1	1	-	-
	Municipal functions transferred and operationalized	Proportion of municipal functions transferred and operationalized	61%	40%	70%	75%	80%
Wote Municipality	Bus park constructed	No of Bus parks constructed	-	1	1	-	-

Sub Program	Key Output	Key Performance Indicator	Baseline 2025-2026	Target 2067/27	Target 2027/28	Target 2028/29	Target 2029/30
	Road murramed	KM of road murramed	15	1.5	5	6	7
	Floodlights installed	No. of new floodlights installed and functional.	52	7	5	10	15
	Streetlights installed	No. of new streetlights installed and functional.	570	20	20	25	30
	Drainage constructed.	No. of additional meters of drainage constructed.	3,500	1,000	500	550	600
	Length of Non-Motorized Transport (NMT) road networks in urban areas	No. of additional meters of Non-Motorized Transport (NMT) road networks in urban areas constructed.	3,500	-	500	550	600
	Office block completed and operational	No. of office blocks constructed and operational.	-	1	1	1	-
	Grocery market	No. of grocery markets constructed	-	-	1	1	-
	Market plan completed and approved.	No. of new market plans completed and approved.	6	2	2	2	2
	Cabro paving completed	Square meters of Cabro paving completed	2,720	3,000	3,000	4,000	5,000
	Drainage channels opened and unclogged	No. of drainage channels opened and unclogged	15	3	15	20	30
	Garbage compactor truck purchased	No. of garbage compactor trucks purchased	-	1	1	1	
	Skip bins purchased	No. of skip bins purchased	21	12	6	7	8
	Public toilet constructed	No. of new public toilets constructed	10	1	3	4	5
Emali-Sultan Municipality	New roads opened	KMs of new roads opened	3	5	10	15	20
	Paved roads	KMs of roads under paved - Cabro paved in urban areas	-	-	1	2	3
	Motorable Transport (NMT) road networks developed in urban areas	KMs of Non-Motorized Transport (NMT) road networks in urban areas	-	-	1	2	3
	Storm water management systems	KMs of Storm water management system designed and implemented	-	-	1	1	1
	Security masts installed	No. of security masts installed across urban areas	1	1	6	10	14
	Streetlights installed	No. of streetlights installed	16	12	20	25	30
	Parking space created	Square Meters of parking space created	-	2,440	4,000	5,000	6,000

Sub Program	Key Output	Key Performance Indicator	Baseline 2025-2026	Target 2067/27	Target 2027/28	Target 2028/29	Target 2029/30
	Bus-parks constructed / Maintained	Number of bus parks maintained	1	-	1	1	
	Bodaboda sheds constructed	No. of Bodaboda sheds constructed	3	6	3	4	5
	Trade infrastructure developed /renovated.	No. of trade infrastructure developed /renovated	-	1	3	4	5
	Green public spaces established	No. of new green public spaces established	1	-	1	2	3
	Sport facilities developed	No. of sport facilities constructed	1	-	1	2	3
	Toilets constructed	No. of toilets constructed	5	2	4	5	6
	DTF facilities constructed / Rehabilitated	No. of DTF facilities constructed/rehabilitated	1	-	2	1	
	Solid Waste dumpsites established / maintained	No. of Solid Waste dumpsites established	1	-	1	1	
	Skip Bins purchased	No. of Skip Bins purchased	-	1	8	10	12
	Skip Bin loaders purchased	No. of Skip Bin loaders purchased	-	-	1	1	-
	LP&LUDP Prepared and approved	No. of LP&LUDP Prepared and approved	4	1	5	5	5
	LP & LUDP implemented	No. of LP & LUDP implemented	1	1	2	2	2
	Cadastral survey	No. of cadastral surveys done	2	-	1	1	1
	Parcels of land Acquired for public Strategic development Projects (land Banking)	No. of parcels of land Acquired for public Strategic development Projects (land Banking)	1	-	2	2	2
	Building Developments Processed and Approved Processed	No. of building developments processed and approved	97	-	100	120	150
	Policies, Regulations and bills Developed, enacted and operationalized	No. of policies, Regulations and bills developed, enacted and operationalized (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	1	-	4	1	-
Mbooni-Kee Municipality	Municipal Spatial Plan developed	No. of Municipal spatial plans developed	-	1	1	-	-

Sub Program	Key Output	Key Performance Indicator	Baseline 2025-2026	Target 2067/27	Target 2027/28	Target 2028/29	Target 2029/30
	Municipal Integrated Plan developed	No. of Municipal Integrated Plans developed	-	1	1	-	-
	Street lights installed	Number of street lights installed	-	-	11	15	20
	Floodlights installed	No. of floodlights installed	-	3	3	4	5
	Road opened	No. of Kilometres of road opened	-	-	3	5	10
	Drainage channels constructed	Length of drainage channels constructed (KM)	-	-	2	5	10
	Cabro paving	Square meters of Cabro paved area	2,400	-	1,000	2,000	3,000
	Parcels of land purchased	No. of Parcels of land purchased	-	-	2	2	2
	Toilets Constructed	No. of toilets constructed	-	1	2	3	5
	Boda sheds constructed	Number of Boda sheds constructed	2	1	5	8	10
	Skip bins purchased	No. of skip bins purchased	-	-	6	6	6
	Bus park constructed	No. of bus parks constructed	-	-	2		
	Livestock yard constructed	No. of livestock yards constructed	-	-	1	1	
	Trade infrastructure developed /renovated	No. of new trade infrastructure developed	-	-	1	2	3
	Development applications Approved	No. of building developments processed and approved	-	-	50	60	70
	Physical and Land Use Planning Liaison Committees	No. of development control cases addressed, prosecuted by the Liaison committee.	-	-	5	5	5
	Approved, enacted and operational planning policies, regulations and legislation	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	-	-	4	1	-
	Functional green public spaces established	No. of green public spaces established	-	-	1	2	3
	Developed sports facilities.	No. of sports facilities established and operational	-	-	1	2	3
	Market plan completed and approved.	Market plan completed and approved.	1	1	3	4	5
	Surveyed market	No. of surveyed markets	2	-	3	4	5

H. Devolution Sector

Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
General administration & planning	Number of meetings held	6	6	6	6	6
	Copy of Annual State of the County Speech	1	1	1	1	1
	No. of communication policies developed	-	1	-	-	-
	Number of citizen's complaints/concerns received and handled;	4	4	4	4	4
County Leadership, Governance and coordination	Number of Cabinet memos generated and implemented	52	52	52	52	52
	Proportion of county services decentralized	70	80	80	90	100
	No. of decentralized ward offices constructed	1	6	5	3	3
	No. of decentralized Sub-county offices constructed	-	1	1	1	1
	No. of sub-county coordination meetings	72	72	72	72	72
	No. of forums/Barazas held	384	384	384	384	384
	No. of documentaries prepared and disseminated	9	10	15	10	10
	No. of communication strategies developed and implemented	0	1	1	1	1
	State of County Address prepared	1	1	1	1	1
	No. Media products produced	3	4	10	10	10
	No. of TV and Radio talk shows	15	15	15	15	15
	No. of non-state actors engaged in county development	83	20	25	25	25
	Number of MoUs signed and implemented	15	6	25	10	10
	No. of Intergovernmental relations	8	20	20	20	20
Disaster management and coordination	No. of disaster responses attended on time	282	30	300	30	30
	Proportion of county developments with Risk Identification and Management plans	-	90	50	50	50
	No. of drought contingency plans prepared.	1	2	1	1	1
	No. of flood contingency plans/response plans prepared.	1	2	1	1	1
	No. of staff trained	16	-	21	26	35
	No. of DRM information databases developed	-	-	1	-	-
	No. of fire and rescue stations established (Mombasa Road & Kikima)	1	-	2	-	-
	No. of Disaster Risk Reduction stakeholder meetings held	1	-	2	2	2
	No. of early warning information reports disseminated	4	4	4	4	4
Public Participation	% of population involved in participatory and representative decision-making	25	27	30	32	35
	Rate of integration of Environmental, Social, Climate, gender and disaster Risk Mainstreaming in Participatory development processes	20%	50%	80%	100%	100%

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Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
	Rate of strengthening decentralization (LED) at the county Wards and participatory structures for greater project delivery, efficiency, transparency and reporting	10%	30%	50%	70%	100%
	No. of new Public Participation data sets collected, analyzed and displayed through participatory data analytics platform (ENGAGE DASHBOARD)	4	2	3	4	5
	No. of Community Feedback Forums Held	2	2	2	2	2
	Rate of GRM response/solution time	20	50	70	90	100
	Value For Community Contribution to Development	200	200	200	200	200
Civic Education	No. of Civic Education Forums held	170	170	300	300	300
	No of Civic Resource Materials (manuals and flyers developed)	2	1	4	2	2
	No. Of Civil Society Organizations Engaged	2	2	2	2	2
	Citizen Surveys	1	1	1	0	1
Devolution Systems Strengthening, Capacity & Technical Assistance, Research and Knowledge Management	No. of LED Strategy Developed	1	0	1	0	0
	Devolution Survey undertaken	1	0	1	0	0
	No. Of CLD Programs initiated	20	20	20	20	20
	Rate of operationalization of the Ward Units as centers of Development	45	60	80	90	100
	No. of Bills establishing the school	1	0	1	0	0
	No. of Engagements with the School Board	20	20	20	20	20
	No. of students studying in the School	30	30	30	30	30
	No. of elicited knowledge products published in UMANYI Center	5	5	5	5	5
	No. of Meetings by the County Research and Knowledge Management Committee	3	3	5	4	4
	No. of County Knowledge Compendiums developed	1	1	5	1	1
	No. of County KM Champions trained	5	5	5	10	10
	Rate of implementation of KDSP II Programs	100	100	100	100	100
	No. of Officers trained via KDSP II Program	15	15	15	15	15
	No. of county program Systems operationalized under KDSP II	3	3	3	3	3
Alcoholic Drinks and Substance Control	No. of alcoholic drinks premises inspected for compliance.	3,000	3,000	2,639	3,000	3,000
	No. of stakeholders and agencies participating in consultative forums on liquor regulation.	3,000	3,000	3,500	3,500	3,500
	No. of compliance inspections conducted.	2,500	3,000	3,000	3,000	3,000
	Revenue collected from liquor licensing (Kshs.).	73,850,000	75,000,000	80,500,000		
	No. of Bills approved by the County Executive and submitted to the County Assembly	1	1	2	0	0

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Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
	No. People trained in Psychoeducation on drugs and substances	600	1,000	2,000	1500	1500
Public Service Management	% level of satisfaction with service delivery/ customer satisfaction	60	75	80	90	100
	% of the population satisfied with their last experience of public services	70	80	80	85	85
	Progress towards ISO certification	40%	60%	70%	80%	100%
	% of public servants meeting 70% of performance appraisal targets	80	100	100	100	100
	% of Performance Evaluations Completed on time	100	100	100	100	100
	% compliance with national values and principles of public service	65	70	75	80	85
	%Implementation of Rewards and Sanctions framework	-	50	70	100	100
	% of staff trained on productivity measurement	-	0	30	50	70
	No. of ISO audit reports done	2	2	2	2	1
Human Resource Management	No. of employee satisfaction surveys done	1	1	1	0	0
	% improvement on employees satisfaction level	60	75	80	90	100
	% of schemes of service prepared and validated	0	0	1	0	0
	No. of standard operating procedures prepared	0	0	6	8	10
	Career progression guidelines developed/Reviewed	2	0	10	10	10
	Percentage of HR functions automated (Leave management, Pension module and records)	70	60	80	100	100
	No. of HR plans prepared	0	1	0	0	0
	No. of HR policies developed (Succession management)	0	1	1	0	0
Legal Advisory and Compliance Support	No. of new Policy, legal, and institutional frameworks drafted and reviewed	22	10	8	6	6
	Number of legal compliance audits	3	1	1	1	1
	No. of legal, advisory clinics conducted	24	16	4	4	4
	No. of court cases heard and determined		35	10	10	10
	No. of new litigation cases handled	259		250	250	250
	No. of legal opinions/ advisories issued		5	5	5	5
Own Source Revenue Mobilization	% increase in OSR collected	23%	23%	10%	10%	10%
	% of OSR funding the budget	12	13	15	17	19
	No. of OSR streams mapped and assessed	32	33	34	35	35
External Resource Mobilization	Amount of external resources mobilized	-		2,907		
	Value of projects funded by development partners funding		800			
Stakeholder Engagement and Partnerships	No. of strategic partnerships established	83	0	95		
	No. of statutory documents prepared and published	20	20	20	20	20

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Sub Program	Performance Indicator	Baseline 2025/26	Targets 2026/27	Targets 2027/28	Targets 2028/29	Targets 2029/30
Public Finance Management	% of development budget in the total county budget.	38	35	35	35	35
	% of procurement undertaken through e-procurement	100	100	100	100	100
	Proportion of programmes in plans budgeted and implemented	80	50	100	100	100
Economic Policy and Planning	No. of policy/planning documents developed	1	0	2		
Budget Formulation and Management	% of budget processes completed within timelines	100%	100%	100%	100%	100%
Financial Systems and Payments	% of payments processed electronically through CIFMIS	20%	50%	80%	100%	100%
Financial Reporting	% of reports submitted within timelines	100%	100%	100%	100%	100%
Asset Management	% of county assets verified and recorded	90%	100%	100%	100%	100%
Internal Audit and Assurance	% of audit recommendations implemented	100%	100%	100%	100%	100%
Enterprise Risk Management	Updated Risk Register	1	1	1	1	1
Compliance and Fiscal Accountability	% compliance with financial management requirements	100%	100%	100%	100%	100%
Monitoring, Evaluation, Accountability and Learning	No. of M&E Reports prepared and implemented	4	4	4	4	4
	No. of Ward development Profiles developed and published	30	30	30	30	30
County Statistical Systems	No. of CSA's published	1	1	1	1	1

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ANNEX V: 2027 COUNTY FISCAL STRATEGY PAPER(CFSP) PARTICIPATION REPORT

To be finalized after public participation is conducted

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