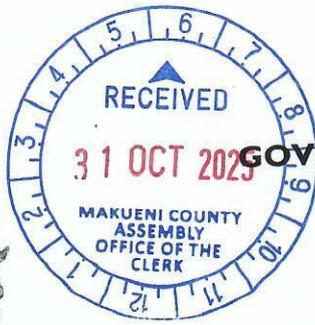


REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Our Ref: GMC/FIN/BGT.30/VOL.9(46)

Makueni County
P.O. Box 78-90300,
MAKUENI

Date: 31st October, 2025

Kevin Mutuku,
Clerk,
Makueni County Assembly,
P.O Box 572-90300,

WOTE

Dear Sir,

RE: SUBMISSION OF FY 2025/26 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Section 166 of the Public Finance Management Act, 2012, please find attached FY 2025/26 first quarter budget implementation report for your consideration.

Kind regards.

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

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon. Speaker – Makueni County Assembly
4. Hon. Senator - Makueni County
5. County Secretary and Head of Public Service
6. The National Treasury
7. Office of Controller of Budget
8. Commission on Revenue Allocation

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC
PLANNING

MAKUENI COUNTY FY 2025/26 FIRST QUARTER
BUDGET IMPLEMENTATION REPORT

OCTOBER 2025



Makueni County Budget Implementation Report (MCBIR)

FY 2025/26

**To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue**

**County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA**

The document is also available on the county website at: www.makueni.go.ke.

FOREWORD

Section 166 of the Public Finance Management Act, 2012, requires the County Treasury to prepare and submit quarterly budget implementation reports to the County Assembly and the Controller of Budget. This report, therefore, provides a comprehensive assessment of the progress made during the first quarter of FY 2025/26, which is the period running from 1st July to 30th September, 2025 against approved budget allocations, highlighting both achievements and challenges encountered during implementation. It serves as an essential tool for tracking performance and ensuring that the County remains on course toward achieving its development objectives as outlined in the 2023-27 County Integrated Development Plan (CIDP) and the 2025/26 Annual Development Plan (ADP).

The Budget Implementation Report (BIR) integrates both financial and non-financial data to offer a holistic view of county performance. Financial information, derived from the Integrated Financial Management Information System (IFMIS) and hospital-generated Appropriations-in-Aid (AIA) reports, captures key metrics such as revenue collection, exchequer releases, actual expenditures, and budget absorption rates. This data is essential for assessing the cost-effectiveness and efficiency of county programs, projects, and activities. Non-financial data, sourced from departmental quarterly progress reports aligned with program-based budgets and performance contracts, provides insight into the extent to which service delivery targets and development outcomes are being met. The report consolidates submissions from all county entities and the County Assembly, ensuring a comprehensive representation of government operations. It presents performance trends that help identify patterns in revenue generation and expenditure, enabling better forecasting and planning. The analysis is presented both in aggregate and disaggregated formats, allowing for entity-specific evaluations that highlight strengths, weaknesses, and areas requiring intervention.

The first quarter of the 2025/26 Financial Year has provided valuable insights into the county's financial performance and policy execution. It captures progress in revenue mobilization, expenditure absorption, project implementation, and service delivery across various departments. While the quarter presented challenges it also highlighted areas of resilience, innovation, and prudent fiscal management.

In alignment with Article 10(2c) of the Constitution of Kenya, which emphasizes transparency, accountability, and public participation, the County Government will publish and publicize the report. This commitment to openness ensures that citizens are informed and empowered to engage in governance processes, reinforcing democratic principles and fostering trust in public institutions.



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

ACKNOWLEDGEMENT

The preparation of the First Quarter Budget Implementation Report for the FY 2025/26 has been made possible through a collaborative effort and we convey our gratitude to all persons and institutions whose contributions supported its successful development. The County Treasury expresses its appreciation to the County Executive Committee Member for Finance for the exemplary leadership, strategic guidance and unwavering support extended throughout the preparation of the FY 2025/26 Quarter One Budget Implementation Report. We wish to acknowledge the critical role played by the County Executive leadership in planning, budgeting, and expenditure management.

The continued collaboration with the National Government ministries and agencies, County Assembly, County departments and SAGAs has ensured improved alignment to development plans with available resources, while upholding accountability in public spending. We equally acknowledge the valuable role of development partners, civil society organizations, and community-based groups. The contributions, feedback, and participation continue to enhance transparency and citizen engagement in the planning, budgeting and implementation processes.

We further extend our profound gratitude to the technical team led by Annastacia Muendo (Director Budget and Expenditure), Stanlus Matheka (Ag. Director, Socio-Economic Planning), Benson Kiniva (Deputy Director Revenue), Jacklyne Kitingo (Budget Officer), Richard Mwendwa (Budget Officer), Jeremiah Mutunga (Budget Officer), Hastings Mwangangi (Senior Statistician), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Charity Mumo (Senior Economist), Evans Kisilu (Senior Economist), Jacob Kyungu (Economist), Mathias Mbweli (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist) and Margaret Muteti (Budget Intern). Your tireless efforts, professionalism and dedication made the preparation of this report possible.

Boniface

**MUTUA BONIFACE
COUNTY CHIEF OFFICER SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE,
AND M&E**

EXECUTIVE SUMMARY

The First Quarter Budget Implementation Report for the 2025/26 financial year has been prepared in accordance with Article 228(6) of the Constitution of Kenya (2010) and Section 166 of the Public Finance Management Act (2012). This report enhances transparency and accountability by monitoring budget execution, identifying challenges, and recommending measures to improve financial efficiency and service delivery. It offers a comprehensive evaluation of the County Government of Makueni's budget execution, encompassing both financial and non-financial performance. The report consolidates data submitted by Accounting Officers to the County Treasury and will be published and shared with key stakeholders, including the County Assembly, the Controller of Budget, the National Treasury, the Commission on Revenue Allocation, and the general public, in line with standards for transparency and accountability. It is organized into five chapters, each addressing critical aspects of budget implementation.

Chapter One provides the rationale for preparing the County Budget Implementation Reports, presents budget trends from FY 2023/24 to 2025/26, and outlines the FY 2025/26 budget, which includes the County Development Budget, the County Recurrent Budget, and Makueni County Revenue Targets. This report is aligned with the County Integrated Development Plan (CIDP 2023–2027), themed “A Resilient Economy for Sustainable Development.” The report also aligns with the 2025/26 County annual development plan which aims to stimulate local economies for shared prosperity by focusing on key objectives such as enhancing access to potable water, transforming agriculture for food security, strengthening healthcare, securing land tenure, promoting ICT automation, improving revenue mobilization, empowering youth, and decentralizing services to enhance governance and public participation.

The total county budget for FY 2025/26 amounts to KSh. 11.54 billion, with KSh. 3.93 billion (34%) allocated for development and KSh. 7.61 billion (66%) for recurrent expenditure, in compliance with the financial responsibility ratio outlined in the Public Finance Management Act, 2012. Personnel emoluments account for 45% of the budget, exceeding the 35% ceiling due to salary adjustments and the hiring of new staff. The Department of Health Services received the largest allocation at KSh. 4.2 billion (34.6%), reaffirming the county’s commitment to universal healthcare, followed by ICT, Education, and Internship at KSh. 1.19 billion, and Infrastructure and Public Works at KSh. 681 million. The FY 2025/26 Makueni County budget is financed through the Equitable Share (KSh. 8.87 billion, 77%), Own Source Revenue (KSh. 1.5 billion, 13%), and Conditional Allocations (KSh. 1.18 billion, 10%).

Chapter Two of the report details the revenue performance for the first quarter of the financial years 2023/24 to 2025/26. This section encompasses overall revenue estimates, equitable shares, conditional allocations, loans and grants, as well as the performance of own-source revenue and funds allocated to Makueni County. In the first quarter of FY 2025/26, total revenue collection reached KSh. 1.68 billion, which constitutes 15% of the annual target—an improvement from 9% in the previous financial year, 2024/25. Own Source Revenue amounted to KSh. 240.1 million, reflecting a 16% performance. This includes KSh. 170.1 million generated from Health Appropriation-in-Aid and KSh. 69.95 million from regular revenue streams, such as agricultural cess, parking fees, market fees, and sand levies. The equitable share contributed KSh. 1.44 billion, representing 16% of its annual allocation, while no funds were received from conditional allocations, loans, or grants. Overall, the County's revenue trend shows consistent improvement over the past three financial years, indicating enhanced revenue mobilization and

administrative efficiency. Total receipts into the County Revenue Fund during the quarter amounted to KSh. 1.51 billion, while the Controller of Budget approved withdrawals of KSh. 1.32 billion to cover recurrent expenditures.

Chapter Three analyzes expenditures for the first quarter of FY 2025/26. This includes an overview of overall expenditure performance, departmental expenditures, expenditure by program and sub-program, and the settlement of pending bills from FY 2024/25, encompassing both recurrent and development expenses. In the first quarter of FY 2025/26, Makueni County recorded total expenditures of KSh. 1.51 billion, which is 13% of the approved budget of KSh. 11.54 billion. Of this amount, KSh. 1.33 billion (17%) was allocated to recurrent spending, while KSh. 179.4 million (5%) was directed toward development activities. This total includes KSh. 170.1 million in health-related revenues—such as medical fees, SHA/SHIF reimbursements, and UHC registration fees—utilized directly by health facilities. The County Executive accounted for KSh. 1.38 billion, while the County Assembly spent KSh. 124.4 million.

By economic classification, personnel emoluments accounted for 23% of their allocation, while operations and maintenance (O&M) had a lower absorption rate of 5%, indicating delays in implementing non-salary programs. Among departments, Health Services reported the highest expenditure rate at 23%, driven by staff costs and service reimbursements, followed by the County Assembly at 14% and the County Secretary at 13%. In contrast, Emali–Sultan Hamud Municipality reported zero absorption, while Infrastructure, Transport, and Energy recorded only 2%.

At the start of the year, the County had KSh. 656.4 million in outstanding bills and managed to settle KSh. 375.2 million (57%) during the quarter, primarily for recurrent obligations. This left an outstanding balance of KSh. 298.4 million, with no payments made on KSh. 98.4 million in development pending bills. Overall, spending performance indicates moderate progress in recurrent execution but slow advancement in development implementation.

Chapter four provides a consolidated review of budget execution across all county departments and agencies for the financial year 2025/26, covering the first quarter (from July 1, 2025, to September 30, 2025). It evaluates financial performance and project implementation progress, drawing from departmental reports, IFMIS records, and monitoring evaluations. Key highlights include overall expenditure trends, department-specific achievements, and discrepancies between planned and actual outputs. The analysis covers recurrent operations, development projects, and service delivery outcomes, offering insights into absorption rates, emerging issues, challenges, and proposed recommendations for enhancing service delivery. Notable successes in priority sectors are assessed alongside identified implementation challenges, providing a transparent account of the county's financial management during the reporting period. The findings serve as the basis for recommendations in subsequent sections aimed at improving future budget performance.

Finally, chapter five outlines the emerging issues, challenges, and recommendations for the period from July to September 2025. Makueni County's development performance is influenced by both structural constraints and emerging opportunities. The county faces ongoing challenges such as delayed funding, limited institutional capacity, and climate-induced shocks that disrupt service delivery and economic productivity. Recurring droughts and unpredictable rainfall threaten food security, while inadequate staffing and weak ICT infrastructure hinder effective governance and project implementation. Rising

social vulnerabilities—including youth unemployment, gender-based violence, and poverty—further strain limited county resources. However, positive trends include the increasing adoption of digital systems in finance, health, and human resource management, as well as strengthened partnerships with communities, development partners, and the private sector. To sustain progress, the county should enhance timely financing, strengthen human and institutional capacity, and scale up climate-resilient and technology-driven initiatives. Expanding social protection programs, improving healthcare infrastructure, and leveraging partnerships for resource mobilization are also critical for inclusive and sustainable development.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual development plan
AI	Artificial Insemination
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CSA	County Statistical Abstract
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
eGPS	Electric Government Procurement
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally-Led Climate Action Program
FY	Financial Year
HMIS	Health Management Information System
HRIS	Human Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplements
IFMIS	Integrated Financial Management Information System
JETA	Just Energy Transition Africa

KCB	Kenya Commercial Bank
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Inter County Sports Association
MCA	Member of County Assembly
MCEF	Makueni County Empowerment Fund
MHA	Makueni Hospitality Association
MSME	Micro, Small and Medium Enterprise
MT	Metric tones
NAVCDP	National Agricultural Value Chain Development Project
NCDs	Non Communicable Diseases
O&M	Operations and Maintenance
OCOB	Office of Controller of Budget
OSR	Own Source Revenues
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development
PPPs	Public Private Partnership
PWD	People With Disability
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SHA	Social Health Authority
SHG	Self Help Group
SHIF	Social Health Insurance Fund
SRC	Salaries and Remuneration Commission
TICA	Turkish Cooperation and Coordination Agency
TRA	Tourism Regulatory Authority
UHC	Universal Health Care
UHC	Universal Health Coverage
UIG	Urban Institutional Grants
VTC	Vocational Training Centre
WB	World Bank
WRI	World resources Institute

KEY HIGHLIGHTS

FY 2025/26 Approved Budget Estimates

The approved budget estimates for FY 2025/26 total KShs 11,542,107,628, with KShs 10,644,476,312 (92.2 percent) allocated to the County Executive and KShs 897,631,315 (7.8 percent) to the County Assembly. Of the total budget, KShs 7,609,949,219 is earmarked for recurrent expenditure, while KShs 3,932,158,408 is allocated for development, representing 66 percent and 34 percent of the total budget, respectively.

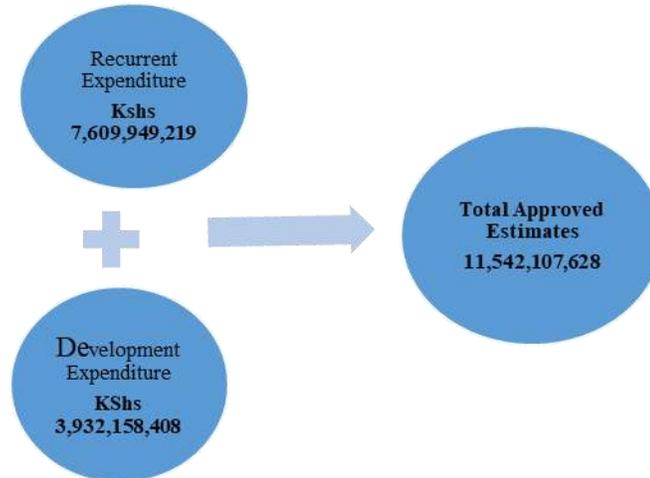


Figure 1 , Total Projected Revenue Basket and Receipts for the FY 2025/26

The county’s total revenue target for the year is KShs 11,542,107,628. This amount consists of KShs 8,866,423,364 from the equitable share, KShs 1,175,684,263 from conditional allocations, loans, and grants, and KShs 1,500,000,000 projected as own source revenue.

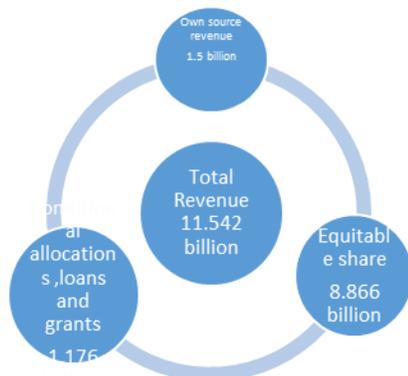


Figure 2, Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 first quarter Revenue Receipts

During the first quarter, total revenue receipts stood at KShs 1,680,423,903, reflecting a 15 percent achievement. This comprised KShs 1,440,378,070 (86 percent) from the equitable share and KShs 240,045,833 (14 percent) from own source revenue. The own source collections included KShs 170,138,831 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 69,907,002 from normal revenue streams.

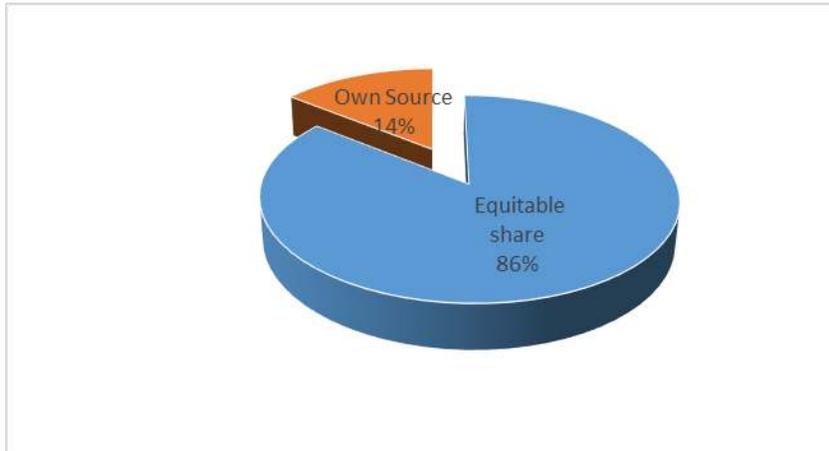


Figure 3, FY 2025/26 first quarter Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the quarter stood at KShs 1,505,862,615 against an annual budget of KShs 11,542,107,628, translating to an overall absorption rate of 13 percent. The County Executive utilized KShs 1,381,467,328, achieving a 13 percent performance rate, while the County Assembly spent KShs 124,395,287, representing 14 percent performance.

Out of the total spending, recurrent expenditure amounted to KShs 1,326,463,031 comprising KShs 1,202,067,745 for the County Executive and KShs 124,395,287 for the County Assembly. Development expenditure during the period totaled KShs 179,399,584, reflecting an absorption rate of 5 percent.

Expenditure Analysis per Department

The Department of Health Services recorded highest expenditure of Kshs. 942,182,539 which include AIA related expenditure amounting to Kshs 201,026,349.15 spent at the hospital facilities. The County Assembly recorded the second highest expenditure of KShs 124,395,287.

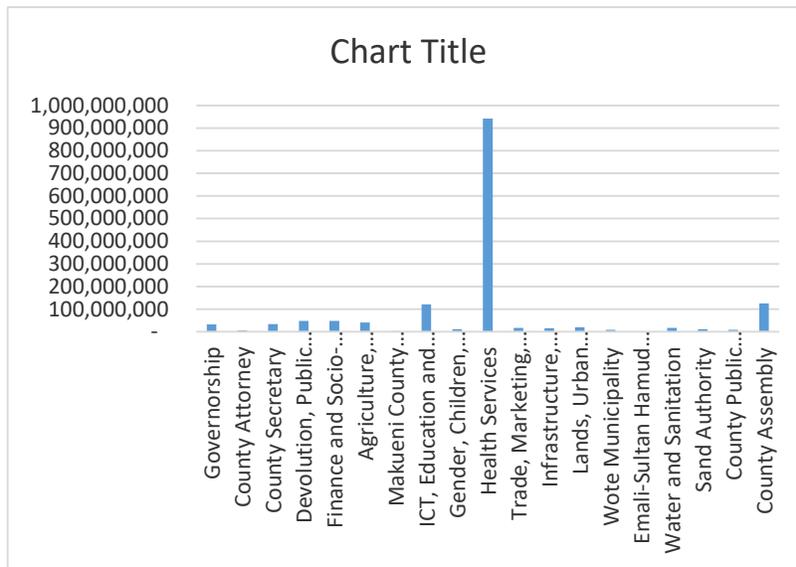


Figure 4, Overall Expenditure per Department

Non-Financial Performance

During the first quarter of FY 2025/26, the county government recruited 49 youths into the county internship program, with an additional 55 internship positions advertised. A total of 900 youths were trained under the 2jijiri program, enhancing their employability skills. To promote accountability and citizen engagement, the county organized public participation forums for the FY 2026/27 Annual Development Plan (ADP). Service delivery at decentralized levels improved through continuous meetings and forums held at sub-ward, ward, and sub-county levels. In addition, 48,251 citizens were sensitized, trained, and educated through themed civic education sessions, and 485 community development committees are now operational.

In the health sector, 25 percent of the population registered for SHA/SHIF, surpassing the quarterly target of 12.5 percent. Immunization coverage rose to 101 percent, exceeding the set target, while deliveries attended by skilled health personnel reached 83 percent. Moreover, 68 percent of expectant mothers attended at least four antenatal care (ANC) visits. These achievements are attributed to enhanced follow-ups, increased health education, the procurement of additional cold chain equipment, and the establishment of more immunization sites. In terms of nutrition, 100 percent of ANC mothers received Iron and Folic Acid (IFAS) supplements, and 82 percent of children aged 6–59 months were given vitamin A supplements. The sector also developed a Nutrition and Food Security Policy, which, once approved, will support nutrition improvement efforts and attract funding from development partners.

In the agriculture sector, 24,017 farmers accessed extension services, 15,753 farmers benefited from certified seeds, and 2,193 birds were vaccinated against Newcastle Disease (NCD) and fowl pox.

Additionally, during the reporting period, the Makueni Energy Plan Policy was launched in collaboration with the World Resources Institute (WRI), Strathmore University, and JETA.

Absorption Capacity

The County Government's absorption rate for the first quarter of FY 2025/26 stood at 13 percent, reflecting challenges encountered in budget implementation during the period. These included delays in the disbursement of conditional allocations, loans, and grants and low performance in Own Source Revenue (OSR) collections. Health services recorded the highest absorption of 23 percent while Emali Sultan Municipality didn't incur any expenditure.

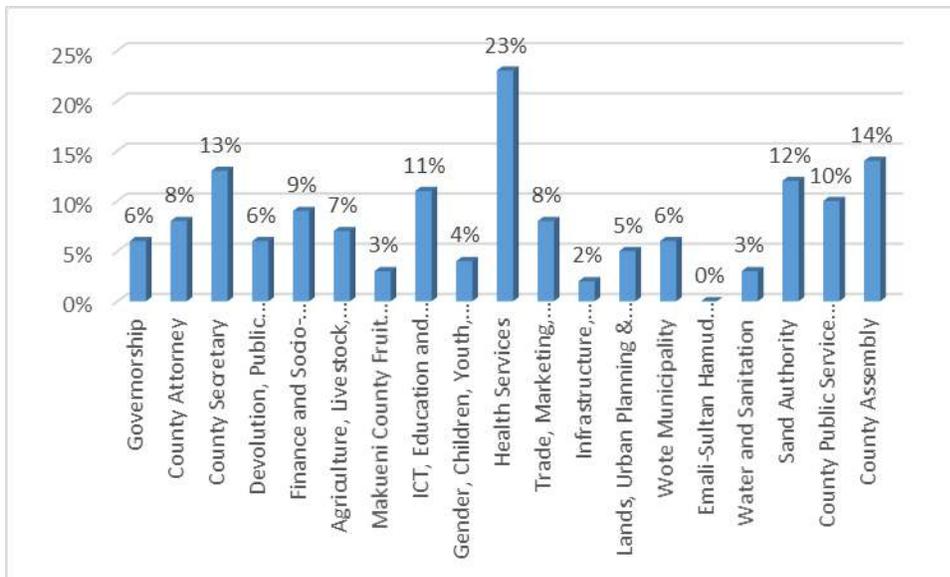


Figure 5, Overall Expenditure absorption per Department

1.0. INTRODUCTION

The FY 2025/2026 Budget is the fourth budget to implement the third generation County Integrated Development Plan (CIDP 2023-27), themed "**A resilient economy for sustainable development**". The FY 2025/26 budget is anchored on the County Annual Development Plan (ADP) 2025/26, which focusses on **stimulating local economies for shared prosperity**.

The budget seeks to deliver the following objectives: Increase access to potable water through last-mile connectivity for domestic and agricultural use; Agricultural transformation to attain food security and improve livelihoods through enhanced value chain development; Strengthen universal healthcare; improve land security of tenure through succession programs and the development of urban infrastructure; Automate government services, procedures, and innovation; Mobilize resources by enhancing automation of revenue collection, expanding revenue streams, and establishing strategic partnerships; Invest in youth empowerment and sports development; Decentralize services through strengthening local service units to enhance accessibility, governance, and public participation at the grassroots level.

This report presents the county's financial and non financial performance for the first quarter of FY 2025/26.

1.1. Rationale for County Budget Implementation Reports

This report is prepared pursuant to Section 166-(4a) of the Public Finance Management Act (PFMA), 2012, which mandates the County Treasury to prepare quarterly budget implementation reports and submit to the County Assembly and copies to the Office of Controller of Budget, National Treasury and Commission on Revenue Allocation(CRA) within one month after end of each quarter. The report provides a mechanism for tracking utilization of public funds within the approved budget which promotes accountability and transparency. It highlights revenue and expenditure performance as well as the non financial achievements for the period under review. It provides emerging issues and challenges affecting budget implementation and provides recommendations to enhance efficiency and effectiveness in budget execution.

1.2. Budget Trends from FY 2023/24- 2025/26

Figure 6 presents the County's development and recurrent budgets comparative analysis for FY 2023/24 to FY 2025/26 budget. Personnel emoluments consistently increased from FY 2023/24 to FY 2025/26, reaching KSh 5.15 billion, while operations and maintenance declined steadily over the same period. Capital expenditure and the development ratio also rose slightly, indicating a gradual shift toward increased investment in development activities despite recurrent costs remaining dominant.

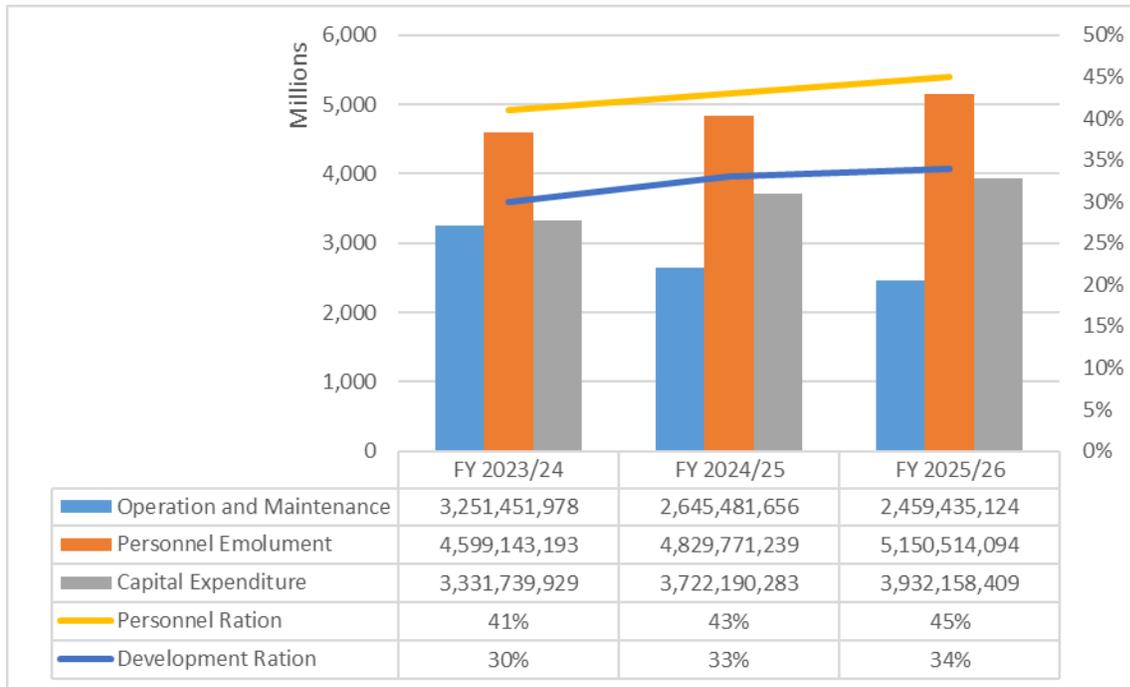


Figure 6: Budget Allocation by Economic Classification

1.3. FY 2025/26 Budget

The total county budget for FY 2025/26 amounts to KShs. 11,542,107,628, with KShs. 3,932,158,408 allocated for development and KShs. 7,609,949,219 for recurrent expenses. The development allocation represents 34 percent of the total budget, aligning with the PFMA 2012 fiscal responsibility requirement of at least 30 percent. Personnel emoluments account for 45 percent of the county budget, surpassing the recommended 35 percent threshold. This increase is attributed to Salaries and remuneration commission circular referenced -SRC/TS/29 (81), which revised civil servant salaries, the salary adjustments for ECDE staff, and the absorption of library personnel. The county government is implementing strategies to boost Own Source Revenue (OSR) and external resource mobilization to channel more funds toward development and subsequently reduce the personnel cost ratio.

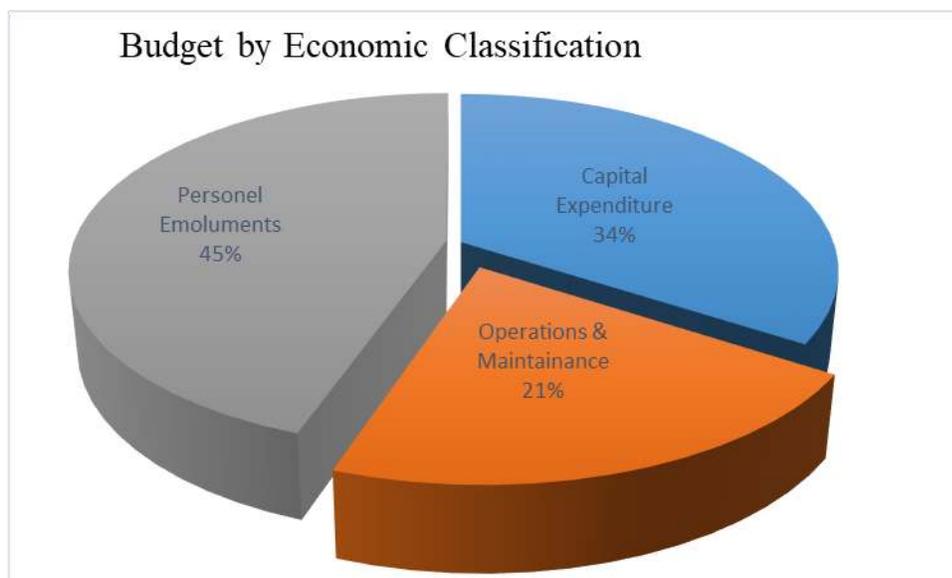


Figure 7: County Budget Allocation by Main Economic Classification

1.3.1 County Development Budget

The development budget for the financial year 2025/26 is KShs 3,932,158,408 as indicated in the table 1 below. The Department of Health Services has the highest allocation of KSh 974,681,381 which accounted for 24.8 percent of the total development budget

Table 1: County Development Budget per Department

No	DEPARTMENT	FY2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	Ratio(%) out of total development budget
1	Governorship	-	-	-	0.0
2	County Secretary	-	-	-	0.0
3	County Attorney	-	9,300,000	20,800,000	0.5
4	Devolution, Public Participation, County administration and Special Programs	21,837,927	37,500,000	407,200,000	10.4
5	Finance and Socio-Economic Planning	20,000,000	28,800,000	55,252,124	1.4
6	Agriculture, Livestock, Fisheries and Cooperative Development	936,890,356	261,864,071	344,529,758	8.8
7	Makueni County Fruit Development and Marketing Authority		56,499,364	52,063,174	1.3
8	ICT, Education and Internship	56,000,000	321,800,000	262,180,410	6.7
9	Gender, Children, Youth, Sports and Social Services	140,247,204	164,815,000	187,678,672	4.8
10	Health Services	425,372,904	1,062,729,401	974,681,381	24.8
11	Trade, Marketing, Industry, Culture and Tourism	200,000,000	34,250,000	82,500,000	2.1
12	Infrastructure, Transport, Public Works, Housing and Energy	495,850,000	841,264,094	521,396,738	13.3

No	DEPARTMENT	FY2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	Ratio(%) out of total development budget
13	Lands, Urban Planning & Development, Environment and Climate change	130,299,857	336,221,435	344,546,292	8.8
14	Wote Municipality	15,000,000	54,883,771	89,833,771	2.3
15	Emali-Sultan Hamud Municipality	43,000,000	74,145,569	58,533,771	1.5
16	Water, Sanitation and Irrigation	490,800,000	396,117,578	447,962,318	11.4
17	Makueni County Sand Conservation and Utilization Authority	15,000,000	10,000,000	25,000,000	0.6
18	County Public Service Board	-	-	-	0.0
	Sub Totals	2,990,298,248	3,690,190,283	3,874,158,408	98.5
19	County Assembly	46,000,000	32,000,000	58,000,000	1.5
	Grand Total	3,036,298,248	3,722,190,283	3,932,158,408	100.0

Source: County Treasury, 2025

1.3.2 County Recurrent Budget

The recurrent budget for FY 2025/26 amounts to KShs. 7,609,949,219, accounting for 66 percent of the total county budget. The Health Department received the largest share, representing 41.4 percent of the recurrent allocation, mainly due to a high wage bill and the cost of procuring medical supplies

Table 2: Recurrent Budget Allocations Per Department

No	DEPARTMENT	FY2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	Ratio(%)out of total recurrent budget
1	Governorship	213,565,945	538,726,380	516,102,747	6.8
2	County Secretary	591,147,009	135,167,432	266,644,377	3.5
3	County Attorney	34,023,507	48,839,383	57,855,833	0.8
4	Devolution, Public Participation, County administration and Special Programs	310,887,482	323,854,957	342,755,001	4.5
5	Finance and Socio-Economic Planning	540,599,035	542,885,688	477,634,256	6.3
6	Agriculture, Livestock, Fisheries and Cooperative Development	310,572,289	264,000,044	269,225,924	3.5
7	Makueni County Fruit Development and Marketing Authority	-	40,229,332	37,000,435	0.5
8	ICT, Education and Internship	606,917,049	826,127,227	806,159,527	10.6
9	Gender, Children,	67,384,161	73,355,630	80,259,627	1.1

No	DEPARTMENT	FY2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	Ratio(%)out of total recurrent budget
	Youth, Sports and Social Services				
10	Health Services	3,162,331,228	3,088,844,421	3,153,229,859	41.4
11	Trade, Marketing, Industry, Culture and Tourism	121,690,232	142,970,000	143,613,693	1.9
12	Infrastructure, Transport, Public Works, Housing and Energy	162,528,815	138,742,279	163,447,513	2.1
13	Lands, Urban Planning & Development, Environment and Climate change	81,486,600	85,801,282	88,376,924	1.2
14	Wote Municipality	34,277,870	72,125,295	66,793,777	0.9
15	Emali-Sultan Hamud Municipality	24,585,314	35,810,241	42,538,960	0.6
16	Water, Sanitation and Irrigation	102,186,325	117,373,999	115,879,673	1.5
17	Makueni County Sand Conservation and Utilization Authority	63,642,065	51,593,879	69,048,596	0.9
18	County Public Service Board	75,513,647	78,167,260	73,751,184	1.0
	Sub Totals	6,503,338,572	6,604,614,729	6,770,317,903	89.0
19	County Assembly	391,954,922	870,638,166	839,631,315	11.0
	Grand Total	6,895,293,494	7,475,252,895	7,609,949,219	100.0

Source: County Treasury, 2025

1.4 Makueni County Revenue Targets

The revenue target for FY 2025/26 is KShs. 11,542,107,627, consisting of KShs. 10,042,107,627 from national government transfers and KShs. 1,500,000,000 from county own-source revenue. The original revenue targets for FY 2023/24 to FY 2025/26 is presented in the following table 3.

Table 3: FY 2023/24 - 2025/26 Revenue Targets

Sources	Target 2023/24	Target 2024/25	Target 2025/26
Equitable share from National Government	8,455,460,962	8,762,816,136	8,866,423,364
Conditional Allocation -Other loans and Grants	912,828,818	990,048,872	1,175,684,263
Sub Total-Other Sources	9,368,289,780	9,752,865,008	10,042,107,627
County Own Generated Revenue- Normal streams	830,000,000	878,322,470	800,000,000
County Own Generated Revenue- Health AIA	370,000,000	566,255,700	700,000,000
Total Own Generated Revenue	1,200,000,000	1,444,578,170	1,500,000,000
Grand Total	10,568,289,780	11,197,443,178	11,542,107,627

Source: County Treasury, 2025

2.0. REVENUE PERFORMANCE- 2023/24-2025/26

The revenue performance for the first quarter of FY 2025/26 was 1,680, 469,593 against the annual target of KShs. 11,542,107,627 representing 15 percent performance. This reflects a two percent improvement compared to 13 percent performance recorded in the first quarter of FY 2024/25. This was primarily attributed to improvement in exchequer disbursements.

Table 4: FY 2025/26 First Quarter Revenue Receipts

Sources	Target 2025/26	Actual 2025/26	Variance	Performance (%)
Equitable share from National Government	8,866,423,364	1,440,378,070	7,426,045,294	16
Conditional Allocation -Other loans and Grants	1,175,684,263	0	1,175,684,263	0
Sub Total-Other Sources 2024/25	10,042,107,627	1,440,378,070	8,601,729,557	14
County Own Generated Revenue- Normal streams	800,000,000	69,907,002	730,092,998	9
County Own Generated Revenue- Health AIA	700,000,000	170,138,831	529,861,169	24
Total Own Generated Revenue	1,500,000,000	240,045,833	1,259,954,167	16
Grand Total	11,542,107,627	1,680,423,903	9,861,683,724	15

2.1. Overall Revenue Performance

The revenue realized was drawn from two main sources: County Own Source Revenue and transfers from the National Government.

2.1.1 Own Source Revenue

The total Own Source Revenue for the first quarter amounted to KShs. 240,091,523, representing a 16 percent performance against the annual target. This reflects an increase of KShs. 18,685,469 compared to the KShs. 221,406,054 collected in the corresponding period of FY 2024/25.

Of the total collections, KShs. 170,138,831 was generated from Health AIA (Appropriation in Aid), while KShs. 69,952,692 was realized from the normal revenue streams. A detailed breakdown of performance by revenue stream is presented in the table below.

Table 5: FY 2025/26 first quarter OSR Performance per Stream

S/ No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
	A) OWN SOURCES	KSHS	KSHS	KSHS	
1.	Advertisement & Wall Branding Fees	23,960,000	930,320	23,029,680	4
2.	Agricultural Cess Fees	21,600,000	6,046,310	15,553,690	28
3.	Building Materials cess Fees	3,590,000	531,300	3,058,700	15
4.	Community Information Centres Fees	1,200,000	34,500	1,165,500	3
5.	Conservancy Fees	6,180,000	361,850	5,818,150	6
6.	Coop Audit services Fees	380,000	12,700	367,300	3
7.	Development Approvals Fees(all lands development fees	50,000,000	4,732,438	45,267,562	9
8.	Fines and Penalties Fees	1,200,000	89,196	1,110,804	7

S/ No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
9.	Fire certificate Fees	1,200,000	178,350	1,021,650	15
10.	Hire of County Facilities / Equipment /Gym Fees	1,200,000	94,700	1,105,300	8
11.	Liquor License Fees	73,850,000	4,154,395	69,695,605	6
12.	Market Entrance Fees	50,000,000	6,378,490	43,621,510	13
13.	Motor Veh/Cycle Reg Fees	3,590,000	108,000	3,482,000	3
14.	Parking Fees	51,510,000	5,013,434	46,496,566	10
15.	Plot Rates/Rent Fees & other dues	100,450,000	3,243,333	97,206,667	3
16.	Renewal Fees(Kiosks)	8,380,000	461,240	7,918,760	6
17.	Single Business Permits /Application Fees	176,000,000	8,140,305	167,859,695	5
18.	Stall Rent Fees	9,220,000	1,471,500	7,748,500	16
19.	Stock Market Fees	13,180,000	2,620,032	10,559,968	20
20.	Stock Movement Fees	8,380,000	1,553,195	6,826,805	19
21.	Veterinary Health Fees	17,500,000	3,160,430	14,339,570	18
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	3,590,000	167,000	3,423,000	5
23.	Weights & Measures Fees	2,390,000	8,000	2,382,000	0
24.	Other Revenues(Salary Refund, Direct Customer Deposits)	0	5,496,474	-5,496,474	
25.	Agriculture- Agricultural Training Conference Fees	3,590,000	84,000	3,506,000	2
26.	Agriculture- Mechanization Fees	2,390,000	15,150	2,374,850	1
27.	Public health Services Fees	39,530,000	3,042,385	36,487,615	8
28.	Makueni Fruit Processing Plant Fees	70,840,000	2,722,754	68,117,246	4
29.	Sand Authority Fees	55,100,000	9,100,911	45,999,089	17
	Sub Total	800,000,000	69,952,692	730,047,308	9
	AIA			-	
30.	Medical Health Services Fees	182,388,000	61,400,937	120,987,063	34
31.	NHIF and Linda Mama Reimbursement EDU Afya Fees	517,612,000	108,723,894	408,888,106	21
32.	Universal Health Care Registration Fees		14,000	-14,000	
	Sub Total	700,000,000	170,138,831	529,861,169	24
	TOTAL OWN SOURCE REVENUE	1,500,000,000	240,091,523	1,259,908,477	16

Source: County Treasury, 2024

2.1.2 Equitable share, conditional allocations, loans and grants

Table 6: FY 2025/26 First Quarter Equitable share, conditional allocations, loans and grants

Sources	Targets 2025/26	Actual 2025/26 as at 30 th	Variance	Performance (%)
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		September 2025		
Equitable share from National Government	8,866,423,364	1,440,378,070	7,426,045,294	16%
Conditional Allocation -Other loans and Grants	1,175,684,263	-	1,175,684,263	
Sub Total-Other Sources 2024/25	10,042,107,627	1,440,378,070	8,601,729,557	14%

Source:County Treasury, 2024

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

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

Table 7: Revenue Performance Per Source in comparison with quarter one for FY 2023/24, 2024/25 and 2025/26

No	Revenue Source	FY 2023/24 Budget Estimates	Performance as at Sep 30, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Sep 30, 2024	Performance Rate (%)	FY 2025/256 Budget Estimates	Performance as at Sep 30, 2025	Performance Rate (%)
1.	Equitable Share	8,455,460,962	1,395,151,059	17	8,762,816,136	718,714,182	8	8,866,423,364	1,440,378,070	16
2.	Conditional Allocations - (Loans And Grants)	912,828,818	0	0	990,048,872	21,000,000	2	1,175,684,263	-	
	Other Revenues Sub Total	9,368,289,780	1,395,151,059	15	9,752,865,008	739,714,182	8	10,042,107,627	1,440,378,070	14
3.	County Own Generated Revenue- Other Streams	690,000,000	77,570,682	11	878,322,470	89,977,163	10	800,000,000	69,952,692	9
	County Own Generated Revenue- AIA	510,000,000	110,484,334	22	566,255,700	131,428,891	23	700,000,000	170,138,831	24
	Total OSR	1,200,000,000	188,055,016	16	1,444,578,170	221,406,054	15	1,500,000,000	240,091,523	16
	Total OSR & Other Revenues	10,568,289,780	1,583,206,075	15	11,197,443,178	961,120,236	9	11,542,107,627	1,680,469,593	15

Source: County Treasury, 2025

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

No.	Revenue Stream	2023/24			2024/25			2025/26		
		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	15,200,000	616,671	4	20,922,470	7,804,150	37	23,960,000	930,320	4
2.	Agricultural Cess Fees	14,000,000	4,902,398	35	18,000,000	5,479,087	30	21,600,000	6,046,310	28
3.	ASK Show Fees	2,000,000	-	0	-	-				
4.	Building Materials cess Fees	2,500,000	949,625	38	3,000,000	679,000	23	3,590,000	531,300	15
5.	Community Information Centres Fees	500,000	64,550	13	1,000,000	46,540	5	1,200,000	34,500	3
6.	Conservancy Fees	4,200,000	535,600	13	6,000,000	456,469	8	6,180,000	361,850	6

No.	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
7.	Coop Audit services Fees	300,000	23,400	8	300,000	25,800	9	380,000	12,700	3
8.	Development Approvals Fees(all lands development fees	50,000,000	4,401,264	9	48,000,000	3,507,019	7	50,000,000	4,732,438	9
9.	Fines and Penalties Fees	1,000,000	287,790	29	1,000,000	789,721	79	1,200,000	89,196	7
10.	Fire certificate Fees	1,000,000	108,800	11	1,400,000	159,950	11	1,200,000	178,350	15
11.	Hire of County Facilities	500,000	131,400	26	1,000,000	998,650	100	1,200,000	94,700	8
12.	Liquor License Fees	70,000,000	4,218,801	6	70,000,000	3,555,182	5	73,850,000	4,154,395	6
13.	Market Entrance Fees	45,000,000	6,859,412	15	45,000,000	7,121,575	16	50,000,000	6,378,490	13
14.	Motor Vehicle./Cycle Reg. Fees	2,500,000	297,500	12	3,500,000	162,500	5	3,590,000	108,000	3
15.	Parking Fees	32,500,000	5,449,087	17	44,000,000	8,169,620	19	51,510,000	5,013,434	10
16.	Plot Rates/Rent Fees & other dues	149,500,000	4,539,116	3	170,000,000	6,182,100	4	100,450,000	3,243,333	3
17.	Renewal Fees(Kiosks)	5,000,000	370,000	7	7,000,000	511,700	7	8,380,000	461,240	6
18.	Single Business Permits /Application Fees	150,000,000	11,940,550	8	200,000,000	10,835,777	5	176,000,000	8,140,305	5
19.	Stall Rent Fees	3,500,000	1,418,500	41	8,700,000	1,861,800	21	9,220,000	1,471,500	16
20.	Stock Market Fees	8,000,000	2,372,100	30	11,000,000	2,410,152	22	13,180,000	2,620,032	20
21.	Stock Movement Fees	5,000,000	1,097,155	22	7,000,000	1,248,500	18	8,380,000	1,553,195	19
22.	Veterinary Health Fees	10,000,000	2,094,972	21	17,500,000	2,943,521	17	17,500,000	3,160,430	18
23.	Water & Environment Fees- Consent, NEMA mining, penalties	2,000,000	116,760	6	3,500,000	186,300	5	3,590,000	167,000	5
24.	Weights & Measures Fees	1,800,000	375,560	21	2,500,000	381,140	15	2,390,000	8,000	0
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		44,000			5,031,865		0	5,496,474	
26.	Agriculture- Agricultural Training Conference Fees	2,000,000	187,690	9	3,000,000	4,474,865	149	3,590,000	84,000	2
27.	Agriculture- Mechanization Fees	2,000,000	1,028,180	51	2,000,000	10,000	1	2,390,000	15,150	1

No.	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
28.	Public health Services Fees	25,000,000	2,577,551	10	36,000,000	3,409,871	9	39,530,000	3,042,385	8
29.	Makueni Fruit Processing Plant Fees	50,000,000	11,764,000	24	100,000,000	-	0	70,840,000	2,722,754	4
30.	Sand Authority Fees	35,000,000	8,798,250	25	47,000,000	11,534,309	25	55,100,000	9,100,911	17
	Normal Streams Sub Total	690,000,000	77,570,682	11	878,322,470	89,977,163	10	800,000,000	69,952,692	9
31.	Medical Health Services Fees	200,000,000	50,401,671	25	176,430,000	75,141,054	43	182,388,000	61,400,937	34
32.	NHIF and Linda Mama	280,000,000	58,509,663	21	382,475,700	55,435,837	14	517,612,000	108,723,894	21
33.	Universal Health Care Registration Fees	30,000,000	1,573,000	5	7,350,000	852,000	12		14,000	
	AIA Sub Total	510,000,000	110,484,334	22	566,255,700	131,428,891	23	700,000,000	170,138,831	24
	Total Own Source Revenue	1,200,000,000	188,055,016	16	1,444,578,170	221,406,054	15	1,500,000,000	240,091,523	16

Source: County Treasury, 2025

2.2. Funds Release to Makueni County

2.2.1. Receipts into Makueni County Revenue Fund (CRF) for Quarter One of the FY 2025/26

Total receipts into the Makueni County Revenue Fund (CRF) during the period under review amounted to KShs. 1,509,636,338, derived mainly from National Government disbursements and County Own Source Revenue. This figure excludes Health Appropriation-in-Aid (AIA), which was received and utilized directly at the respective health facilities.

2.2.2. Exchequer Disbursements from the national government

Equitable Share receipts transferred to the Makueni County Revenue Fund (CRF) during the first quarter of FY 2025/26 amounted to KShs. 1,440,378,070, representing 16 percent of the approved Equitable Share allocation for the financial year.

2.2.3. Funds released to the Makueni Operational Accounts (approvals by COB)

The Office of the Controller of Budget (OCoB) approved fund withdrawals totaling KShs. 1,322,455,769 from the Makueni County Revenue Fund (CRF) to the County Operational Accounts to finance recurrent expenditures.

3.0. EXPENDITURE ANALYSIS

3.1. Overall Expenditure Performance for the First Quarter FY 2025/26

The County recorded a total expenditure of KShs. 1,505,862,615 in the first three months of the year which represents an absorption of 13 percent. This includes expenditures in respect with Medical Health Services Fees, SHA/SHIF Reimbursement Fees and Universal Health Care Registration Fees amounting to KShs. 170,138,831 utilized at source by health facilities.

The total recurrent expenditure for the period was KShs. 1,326,463,031(17 percent) while development expenditure amounted KShs. 179,399,584 (five percent). The County Executive recorded a total expenditure of KShs. 1,381,467,328 while the County assembly recorded KShs. 124,395,287.

3.2. Expenditure by Economic Classification

Table 9: Expenditure by Economic Classification as at 30th September 2025

Economic Classification	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption rate (%)	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption rate (%)
County Executive						
Salaries	4,398,705,686	360,269,922	8.19	4,655,289,818	1,099,346,118	23
O&M	2,205,909,043	202,357,220	9.17	2,115,028,086	102,721,626	5
Recurrent	6,604,614,729	562,627,142	8.52	6,770,317,903	1,202,067,745	18
Development	3,690,190,283	163,606,100	4.43	3,874,158,408	179,399,584	5
Sub Total	10,294,805,012	726,233,242	7.05	10,644,476,312	1,381,467,328	13
County Assembly						
Salaries	431,065,553	0	0	495,224,277	107,939,330	22
O&M	439,572,612	170,437,029	38.77	344,407,039	16,455,956	5
Recurrent	870,638,166	170,437,029	19.58	839,631,315	124,395,287	15
Development	32,000,000	0	0	58,000,000	-	0
Sub Total	902,638,166	170,437,029	18.88	897,631,315	124,395,287	14
County Budget						
Salaries	4,829,771,239	360,269,922	7.46	5,150,514,094	1,207,285,449	23
O&M	2,645,481,655	372,794,249	14.09	2,459,435,125	119,177,583	5
Recurrent	7,475,252,895	733,064,171	9.81	7,609,949,219	1,326,463,031	17
Development	3,722,190,283	163,606,100	4.4	3,932,158,408	179,399,584	5
Total Budget	11,197,443,178	896,670,271	8.01	11,542,107,627	1,505,862,615	13

Source: County Treasury, 2025

3.3. Departmental Expenditures

In the first quarter of the 2025/26 fiscal year, the department of health services recorded the highest absorption rate of 23 percent followed by County Assembly at 14 percent. Emali-Sultan Hamud Municipality recorded the least absorption of zero percent followed by Infrastructure, Transport, Public Works, Housing and Energy at two percent. The table below shows the departmental expenditures per economic classification with their absorption rates.

Table 10: Departmental Expenditures per Economic Classification

S/ No	Departments	FY 2025/26 Budget Estimates	Salaries Expenditure as at 30th Sep 2025	O&M Expenditure as at 30th Sep 2025	Total Recurrent Expenditure as at 30th Sep 2025	Development Expenditure as at 30th Sep 2025	Total Expenditure as at 30th September 2025	Absorpti on (%)
1.	Governorship	516,102,747	9,630,308	22,784,087	32,414,394	-	32,414,394	6
2.	County Attorney	78,655,833	3,488,789	2,491,540	5,980,329	-	5,980,329	8
3.	County Secretary	266,644,377	32,552,075	979,800	33,531,875	-	33,531,875	13
4.	Devolution, Public Participation, County administration and Special Programs	749,955,001	37,818,269	10,440,090	48,258,359		48,258,359	6
5.	Finance and Socio-Economic Planning	532,886,380	38,731,353	8,298,400	47,029,753		47,029,753	9
6.	Agriculture, Livestock, Fisheries and Cooperative Development	613,755,682	39,289,343	1,468,180	40,757,523		40,757,523	7
7.	Makueni County Fruit Development and Marketing Authority	89,063,609	-	2,913,309	2,913,309	96,000	3,009,309	3
8.	ICT, Education and Internship	1,068,339,937	120,285,628	960,000	121,245,628		121,245,628	11
9.	Gender, Children, Youth, Sports and Social Services	267,938,299	9,094,054	1,606,600	10,700,654		10,700,654	4
10.	Health Services	4,127,911,240	743,348,008	28,695,700	772,043,708	170,138,831	942,182,539	23
11.	Trade, Marketing, Industry, Culture and Tourism	226,113,693	11,293,977	5,951,900	17,245,877		17,245,877	8
12.	Infrastructure, Transport, Public Works, Housing and Energy	684,844,251	14,475,950	930,820	15,406,770		15,406,770	2
13.	Lands, Urban Planning & Development, Environment and Climate Change	432,923,215	10,143,972	316,940	10,460,912	9,164,753	19,625,665	5
14.	Wote Municipality	156,627,548	3,000,000	5,656,243	8,656,243		8,656,243	6
15.	Emali-Sultan Hamud Municipality	101,072,731	-	-	-		-	0
16.	Water and Sanitation	563,841,990	14,351,587	2,193,480	16,545,067		16,545,067	3
17.	Sand Authority	94,048,596	4,198,443	7,034,537	11,232,981		11,232,981	12
18.	County Public Service Board	73,751,184	7,644,363	-	7,644,363		7,644,363	10
	Total (County Executive)	10,644,476,312	1,099,346,118	102,721,626	1,202,067,745	179,399,584	1,381,467,328	13

S/ No	Departments	FY 2025/26 Budget Estimates	Salaries Expenditure as at 30th Sep 2025	O&M Expenditure as at 30th Sep 2025	Total Recurrent Expenditure as at 30th Sep 2025	Development Expenditure as at 30th Sep 2025	Total Expenditure as at 30th September 2025	Absorpti on (%)
	County Assembly	897,631,315	107,939,330	16,455,956	124,395,287		124,395,287	14
	Total Budget	11,542,107,627	1,207,285,449	119,177,583	1,326,463,031	179,399,584	1,505,862,615	13

Source: County Treasury, 2025

3.4. Expenditure by Programme and Sub programme

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

Table 11: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	69,314,370	-	10,460,912		15	
Programme 2: : Land Survey & Mapping	SP2. Land, urban planning and Development	7,629,301	81,700,000			0	0
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	99,857			0	0
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,353,253	262,746,435		9,164,753	0	3
	Sub Total	88,376,924	344,546,291.60	10,460,912	9,164,753	12	3
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	66,793,777	89,833,771	8,656,243		13	0
	Sub Total	66,793,777	89,833,771	8,656,243		13	0
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	58,533,771			0	0
	Sub Total	42,538,960	58,533,771			0	0
Sand Authority							

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP 1.1: General administration & Planning	69,048,596	25,000,000	11,232,981		16	0
	Sub Total	69,048,596	25,000,000	11,232,981	-	16	0
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,657,506,727	845,701,381	772,043,708	170,138,831	29	20
Curative health care services	SP2. 1 :Curative health care services	350,470,000	13,280,000			0	0
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	145,253,132	115,700,000			0	0
	Sub Total	3,153,229,859	974,681,381.00	772,043,708	170,138,831	24	17
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	106,462,513		15,038,770		14	
Road Transport	SP2.1 : Road transport	31,945,000	457,431,738			0	0
Infrastructure development	SP3.3: Infrastructure development	1,945,000				0	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000	63,965,000	368,000		2	0
	Sub Total	163,447,513	521,396,738	15,406,770	-	9	0
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	729,452,040	-	121,105,628		17	
Early childhood development education	SP2.1 : Early childhood development education	17,577,487	172,450,000			0	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,450,000	80,695,740			0	0
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,350,000		140,000		1	
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems	16,630,000	9,034,670			0	0

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Development						
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	13,700,000	-		-	0	
	Sub Total	806,159,527	262,180,410	121,245,628	-	15	0
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	124,916,677	-	15,393,487		12	
Trade development & promotion	SP2.1; Trade development & promotion	8,460,000	76,500,000	727,700		9	0
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175				0	
Tourism development & promotion	SP4. 1 Tourism development & promotion	2,631,841	2,000,000	1,004,690		38	0
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	6,660,000	4,000,000	120,000		2	
	Sub Total	143,613,693	82,500,000	17,245,877	-	12	0
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	64,959,627	-	9,286,454		14	
Gender and Social Development	P2: Gender and Social Development	6,800,000	52,998,500	978,600		14	0
Sports development	P3; Sports development	6,100,000	115,130,172			0	0
Youth empowerment	P4; Youth empowerment	2,400,000	19,550,000	435,600		18	0
	Sub Total	80,259,627	187,678,672	10,700,654	-	13	0
County Attorney							
General Administration & Support Services	P1: General administration & planning	57,855,833	20,800,000	5,980,329		10	0
	Sub Total	57,855,833	20,800,000	5,980,329	-	10	0
Governship							
General Administration & Support Services	P1: General administration &	516,102,747		32,414,394		6	

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	planning						
	Sub Total	516,102,747	-	32,414,394		6	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	266,644,377		33,531,875		13	
	Sub Total	266,644,377	-	33,531,875		13	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	73,751,184		7,644,363		10	
	Sub Total	73,751,184		7,644,363		10	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	302,934,256	55,252,124	39,976,553		13	0
Public financial management	Sub-Programme 2.1: Financial Accounting services	22,900,000	-	5,481,500		24	
	Sub-Programme 2.2; Budget formulation, coordination and management	52,100,000	-	429,200		1	
	Sub-Programme 2.3; Internal audit services	11,050,000	-			0	
	Sub-Programme 2.4; Resource mobilisation	42,950,000	-			0	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	1,142,500		20	
	Sub-Programme 2.6; Economic planning	15,300,000	-			0	
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000	-			0	
	Sub-Programme 2.8; County Statistics	5,550,000	-			0	
	Sub-Programme 2.9;	2,400,000	-			0	

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Enterprise Risk Management						
	Sub-Programme 2.10; Assets Management	6,000,000	-			0	
	Sub Total	477,634,256	55,252,124	47,029,753	-	10	0
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	246,044,813	4,500,000	40,295,469		16	0
Participatory Development .& civic education	SP2: Participatory Development .& civic education	48,816,000	401,800,000	6,984,000		14	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-				
Cordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	34,688,699		278,890		2	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900000	700,000		9	0
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	4,800,000	-			0	
	Sub Total	342,755,001	407,200,000	48,258,359	-	14	0
Water,Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	103,279,673	21,700,000	16,545,067		16	0
Water infrastructure Development	SP 2.1: Water harvesting and storage	4,680,000	97,538,597			0	0
	SP2: Piped water supply infrastructure	3,670,000	251,373,721			0	0
	SP.3: Ground water development	4,250,000	77,350,000			0	0
	Sub Total	115,879,673	447,962,317.6	16,545,067	-	14	0
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration &	247,321,684	231,250,000	40,507,523		16	0

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Planning						
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,921,740	48,810,839	50,000		2	0
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	13,918,919	150,000		4	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	11,612,500	40,350,000	50,000		0	0
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,200,000			0	0
	Sub Total	269,225,924	344,529,758	40,757,523	-	15	0
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	52,063,174	2,913,309	96,000	8	0
	Sub Total	37,000,435	52,063,174	2,913,309	96,000	8	0
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	839,631,315	58,000,000	124,395,287		15	0
	Sub Total	839,631,315	58,000,000	124,395,287	-	15	0
Total County Budget		7,609,949,219	3,932,158,408	1,326,463,031	179,399,584	17	5

Source:County Treasury, 2025

3.5. Payment of FY 2024/25 Pending Bills

The total cumulative pending bills at the beginning of the financial year amounted to KShs. 772,051,252 comprising of Kshs. 656,358,308 for County Executive and Kshs. 115,692,944 for County Assembly. The county settled KShs 375,248,836 amounting to 49 percent debt payment. The balance is anticipated to be paid in the remaining quarters of the year

Recurrent Pending Bills

The government had outstanding recurrent bills of KShs 673,682,549 comprising of KShs. 557,989,605 for County Executive and KShs. 115,692,944 for County Assembly. Payment done during the first quarter of the financial year was Kshs. 375,248,836 leaving a balance of KShs. 298,433,713 as indicated in the table below.

Table 12: Recurrent Pending bills

S/no	Department	Recurrent Pending Bills	Expenditure as at 30th September 2024	Balance	Percentage of payment
1	County Attorney's Office	73,301,190	-	73,301,190	0
2	County Public Service Board	881,889	-	881,889	0
3	Department of Lands, Urban Planning and Development, Environment and Climate change	291,876	-	291,876	0
4	Wote Municipality	10,114,229	-	10,114,229	0
5	Office of Governor	34,397	-	34,397	0
7	Department of Trade, Marketing, Industry, Culture and Tourism	8,258,199	-	8,258,199	0
8	Department of Gender, Children, Youth, Sports and Social Services	12,120,281	-	12,120,281	0
9	County Secretary	375,030,836	374,948,836	82,000	99.98
10	Department of Finance, Planning, Budget and Revenue	56,128,914	-	56,128,914	0
11	Department of ICT, Education and Internship	5,374,631	-	5,374,631	0
12	Department of Infrastructure, Transport, Public Works and Energy	1,783,990	-	1,783,990	0
13	Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	300,000	300,000	-	100
14	Department of Water and Sanitation	94,000	-	94,000	0
15	Emali Municipality	603,282	-	603,282	0
16	Department of Health Services	12,637,437	-	12,637,437	0
17	Department of Devolution, Public Service, Public Participation and Special Programmes	1,034,456	-	1,034,456	0
	Sub Total County Executive	557,989,605	375,248,836	182,740,769	67

18	County Assembly	115,692,944	-	115,692,944	0
	Total	673,682,549	375,248,836	298,433,713	56

Source:County Treasury, 2025

Development Pending Bills

There County government had pending bills with respect to development projects totalling to KShs 98,368,703 at the beginning of the period.

There was no payment made against these pending bills

Table 13:Development Pending Bills

S/no	Department	Development Pending Bills	Expenditure as at 30th September 2024	Balance	Percentage of payment
1	Department of Lands, Urban Planning and Development, Environment and Climate change	990,337	0	990,337	0
2	Wote Municipality	1,505,704	0	1,505,704	0
3	Department of Trade, Marketing, Industry, Culture and Tourism	6,112,253	0	6,112,253	0
4	Department of Gender, Children, Youth, Sports and Social Services	16,023,499	0	16,023,499	0
5	Department of Finance, Planning, Budget and Revenue	120,000	0	120,000	0
6	Department of ICT, Education and Internship	14,472,501	0	14,472,501	0
7	Department of Infrastructure, Transport, Public Works and Energy	25,677,306	0	25,677,306	0
8	Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	2,268,136	0	2,268,136	0
9	Department of Water and Sanitation	20,281,549	0	20,281,549	0
10	Department of Health Services	10,917,418	0	10,917,418	0
	Total	98,368,703	0	98,368,703	0

Source:County Treasury, 2025

4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26 FIRST QUARTER

This chapter provides a consolidated review of budget execution across all county departments and agencies for the financial year 2025/26 first quarter (1st July 2025 – 30th September 2025). It evaluates both financial performance and project implementation progress, drawing from departmental reports, IFMIS records, and monitoring evaluations.

Key highlights include overall expenditure trends, department-specific achievements, and discrepancies between planned and actual outputs. The analysis encompasses recurrent operations, development projects, and service delivery outcomes, offering insights into absorption rates, challenges, and proposed recommendations to enhance service delivery

Notable successes in priority sectors are weighed against identified implementation challenges, presenting a transparent account of the county's fiscal management during the reporting period. The findings form the basis for the recommendations outlined in subsequent sections aimed at enhancing future budget performance.

4.1. Office of the Governor

4.1.1. Financial Performance Summary

In the first quarter of FY 2025/26, the total expenditure for the Office of Governor was Ksh 32,414,394 which reflected an absorption rate of six percent against a budget of Ksh 516,102,746. The operations and maintenance expenditure was Ksh. 22,784,087 representing five percent absorption rate, while personnel emoluments had KSh. 9,630,308, representing a 17 percent absorption rate. Analysis of the total expenditure by main economic classification show that Office of Governor spent 70 percent on operations and maintenance and 30 percent on personnel emoluments. Figure 8 below illustrates the departmental expenditures by economic classification.

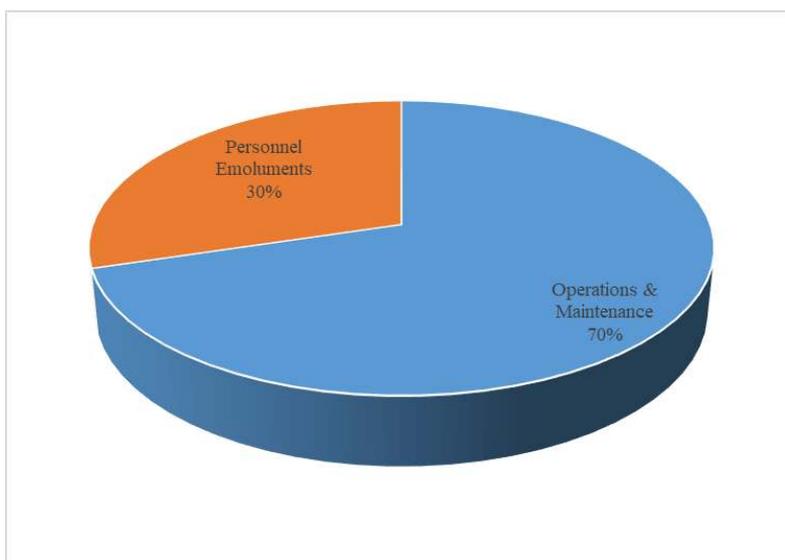


Figure 8: Governorship Expenditure by Economic Classification

Table 14 presents a comparative analysis of the Office of the Governor’s budget estimates and actual expenditures for the first quarters of the financial years 2024/25 and 2025/26 categorized by economic classification. Overall absorption rate in the first quarter of FY 2025/26 improved by two percent from four percent in the first quarter of FY 2024/25 to six percent in FY 2025/26.

Table 14: Governorship Summary of Budget and Expenditures

Expenditure Item	FY 2024/25 Budget Estimates	Expenditures as at 30 th September 2024	Absorption Rate (%)	FY 2025/26 Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate(%)
Operations	428,896,050	17,872,291	4	403,407,900	22,307,408	6
Maintenance	54,800,000	3,550,073	6	54,913,000	476,678	1
Sub Total	483,696,050	21,422,365	4	458,320,900	22,784,086	5
Personnel	55,030,330	-	0	57,781,846	9,630,307	17
Total Recurrent Budget	538,726,380	21,422,365	4	516,102,746	32,414,394	6

Recurrent Expenditure Performance

Analysis of recurrent expenditure of KSh 5,922,329 shows that the Office of the Governor spent the highest expenditure of KSh. 3,488,789 on basic salaries and wages followed by Daily Subsistence Allowance at KSh 1,159,540 as shown in table 15.

Table 15: Recurrent Expenditure per Vote

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)
1.	Personnel	57,781,847	9,630,308	17
2.	Community Outreach	26,000,000	6,975,500	27
3.	Refined Fuels & Lubricants	11,000,000	5,450,000	50
4.	Contracted cleaning services	20,000,000	3,295,560	16
5.	Daily Subsistence Allowance	10,000,000	2,108,200	21
6.	Security Operations	6,600,000	1,134,000	17
7.	Intergovernmental relations-	9,000,000	1,047,900	12
8.	Hospitality supplies	3,000,000	860,000	29
9.	Performance Management	1,000,000	499,800	50
10.	Catering Services (Receptions, Accommodation, drinks)	6,000,000	305,750	5
11.	Maintenance of Motor vehicles	12,000,000	295,689	2
12.	Travel Costs	5,000,000	223,698	4
13.	Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	207,000	21
14.	Media Outreach	5,000,000	200,000	4
15.	Maintenance of Office Furniture	275,000	180,990	66
16.	Electricity	200,000	-	0
17.	Water and Sewerage	1,500,000	-	0
18.	Internet Connections	400,000	-	0
19.	Courier & Postal Services	50,000	-	0
20.	Travel Costs	1,000,000	-	0
21.	Daily subsistence allowance	1,500,000	-	0
22.	Publishing & printing Services	900,000	-	0
23.	Subscription to Newspapers, Magazines and Periodicals	57,900	-	0
24.	Advertising, Awareness & Publicity Campaigns	800,000	-	0
25.	Training Expenses	1,000,000	-	0
26.	Community Events & Field Activities	3,500,000	-	0

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)
27.	Official residence expenses	2,000,000	-	0
28.	National Celebrations	2,000,000	-	0
29.	Medical Insurance	220,000,000	-	0
30.	GPA/WIBA/ Fire Burglary	20,000,000	-	0
31.	Supplies for Broadcasting and Information Services	1,000,000	-	0
32.	Corporate communication	3,000,000	-	0
33.	General Office Supplies-Stationery	3,000,000	-	0
34.	Supplies and Accessories for Computers	1,500,000	-	0
35.	Office & General Supplies others	900,000	-	0
36.	Sanitary and Cleaning Materials	300,000	-	0
37.	Contracted Guards	27,000,000	-	0
38.	Membership fees	1,000,000	-	0
39.	Contracted Technical Services	500,000	-	0
40.	Governor's office administration	2,500,000	-	0
41.	Public relations	1,000,000	-	0
42.	County Branding & Publications	1,500,000	-	0
43.	Monitoring and evaluation	500,000	-	0
44.	Committee / Board allowances	800,000	-	0
45.	Financial Management & Accrual Reporting	400,000	-	0
46.	Maintenance-Buildings-Non Residential	2,000,000	-	0
47.	Maintenance-Buildings- Residential	1,000,000	-	0
48.	Maintenance of Generators	800,000	-	0
49.	Purchase of Furniture & Equipment	1,000,000	-	0
50.	Purchase of Computers	1,000,000	-	0
51.	Maintenance of Computers, Software	300,000	-	0
52.	Support to PPP projects	500,000	-	0
53.	Records management	8,538,000	-	0
54.	Budget Tracking and Implementation	1,000,000	-	0
55.	Publicity	1,500,000	-	0
56.	Purchase of Motor Vehicle	25,000,000	-	0

4.1.2. Non-Financial Performance

The department embarked fast tracking implementation of programs to enhance service delivery to the public. Notable performance within the first quarter include development of 15 cabinet resolutions, development of one communication policy, two consultative meetings with the County Budget Economic Forum held, development of three E magazines and website content and handling of citizens' complaints and concerns.

Table 16: Governorship Non-Financial Performance

Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
General administration & planning	Administration	Quality, efficient, and effective services delivery	Functional and operational structures in place	Continuous	Continuous	Continuous
			No. of: Cabinet resolutions developed	52	15	-37
			Executive circulars /Directives issued	Continuous	Continuous	Continuous
		County Budget and Economic forum meetings held	Number of meetings held	6	2	-4
		Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	0	-1
	Communication	County Communication Policy developed	No. of communication policies developed	1	1	0
		E-magazine and website content developed	No. of E magazines and website content developed	12	3	-12
		County public archives and public records housed, controlled and preserved	Proportion of county public archives and public records housed, controlled and preserved	60%	20%	
		Efficient Protocol Service	Number of citizen's complaints/concerns received and handled;	4	1	-3

4.2. County Secretary

4.2.1. Financial Performance Summary

In the first quarter of FY 2025/26, the total expenditure for the Office of County Secretary was KSh 33,531,875.00 which reflected an absorption rate of 12.6 percent against a budget of KSh 266,644,376.57. The operations and maintenance expenditure was KSh. 979,800 representing 1.4 percent absorption rate, while personnel emoluments had KSh. 32,552,075, representing a 16.7 percent absorption rate. Analysis of the total expenditure by main economic classification show that Office of County Secretary spent three percent on operations and maintenance and 97 percent on personnel emoluments. Figure 9 below illustrates the departmental expenditures by economic classification.

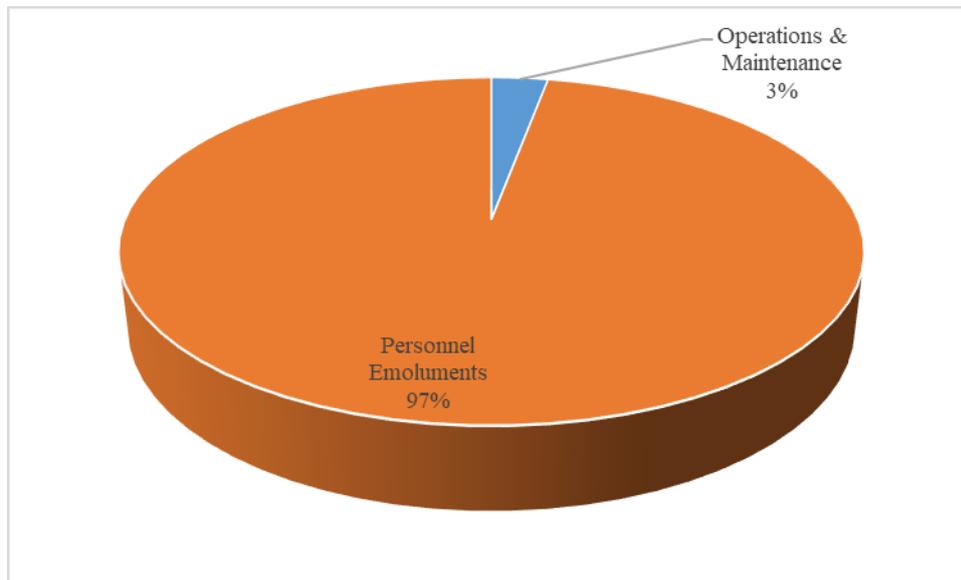


Figure 9: County Secretary Expenditure by Economic Classification

Table 17 presents a comparative analysis of the Office of the County Secretary budget estimates and actual expenditures for the first quarters of the financial years 2024/25 and 2025/26 categorized by economic classification. Overall absorption rate in the first quarter of FY 2025/26 improved by 11.9 percent from 0.7 percent in the first quarter of FY 2024/25 to 12.6 percent in FY 2025/26.

Table 17: County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30 th September 2024	Absorption rate (%)	FY 2025/26 Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)
Operations	70,600,000	494,000	0.7	64,293,858	979,800	1.5
Maintenance	5,800,000	-	0	7,038,069	-	0.
Subtotal	76,400,000	494,000	0.65	71,331,927	979,800	1.4
Personnel	58,767,432	-	0	195,312,449	32,552,075	16.7
Total	70,600,000	494,000	0.7	266,644,376	33,531,875	12.6

Recurrent Expenditure Performance

Analysis of recurrent expenditure of KSh 33,531,875 shows that the office of County Secretary spent the highest expenditure of KSh. 32,552,075 on basic salaries and wages followed by Refined Fuels & Lubricants at KSh 300,000 and performance contracting at Ksh 239,400 shown in the table below.

Table 18: Recurrent Expenditure per Vote

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)
1.	Salaries & Wages	195,312,450	32,552,075	17
2.	Refined Fuels & Lubricants	2,000,000	300,000	15
3.	Performance Contracting	4,000,000	239,400	6
4.	Daily Subsistence Allowance	3,000,000	221,400	7
5.	Payroll Management	2,000,000	219,000	11
6.	Water and Sewerage	200,000	-	0
7.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	-	0
8.	Courier & postal Services	100,000	-	0
9.	Travel Costs	1,000,000	-	0
10.	Travel Costs	300,000	-	0
11.	Daily subsistence allowance	500,000	-	0
12.	Publishing & printing Services	200,000	-	0
13.	Training Expenses	2,400,000	-	0
14.	Hospitality -Catering Services(Receptions, Accommodation, drinks	1,500,000	-	0
15.	General office Supplies-stationery	1,500,000	-	0
16.	Supplies and accessories for Computers	1,500,000	-	0
17.	Sanitary and Cleaning Materials	200,000	-	0
18.	Office and General Supplies	1,500,000	-	0
19.	Staff welfare - Organizational restructuring, Preparation of Scheme of service, Preparation of HR plans	2,800,000	-	0
20.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	-	0
21.	Records and publications	500,000	-	0
22.	HR registry	1,000,000	-	0
23.	South Eastern Kenya Economic Block	7,793,858	-	0
24.	Budget Tracking and Implementation	500,000	-	0
25.	CEC AFFAIRS	2,500,000	-	0
26.	Coordination of Government programs and activities	1,500,000	-	0
27.	Coordination of SWGs, Planning and Indicator Tracking	500,000	-	0
28.	Other operating expenses Financial management and reporting	600,000	-	0
29.	Insurance -Motor Vehicle	24,000,000	-	0
30.	Maintenance expenses motor vehicles	2,500,000	-	0
31.	Maintenance of Office Furniture	200,000	-	0
32.	Fleet Management	3,000,000	-	0
33.	Purchase of ICT Equipment	938,069	-	0
34.	Maintenance of ICT Equipment	200,000	-	0
35.	Maintenance-Buildings-Non Residential	200,000	-	0

4.2.2. Non-Financial Performance

The department made notable progress in the first quarter on Intergovernmental Coordination, Institutional Performance, and Human Resource Management. The payroll processes were fully automated with all staff migrated to the Human Resource Information System (HRIS-Ke). The department also initiated staff and skills audits and roll out to the HRMIS. Further, Payroll audit implementation plans were developed, while performance contracting was cascaded across departments with integrated performance management practices applied. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.

Table 19: County Secretary Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
County Leadership and Coordination	Public Service Performance Management and Delivery Services	Human Resource	Staff satisfied and motivated	Staff Satisfaction index	80%		
			Service delivery improved	Customer satisfaction index	80%		
			Performance Appraisals carried out	% of county public servants meeting 70% of performance appraisal targets	100	100	0
	County Leadership, Governance and Coordination	Human Resource	Cabinet Memos Implemented	Number of Cabinet memos implemented	52	15	-37
			County services decentralized	Proportion of county services decentralized	80	60	-20
			Compliance to National values and principles of public service enhanced	% compliance with national values and principles of public service	70		-70
			Policy, legal and institutional frameworks	Number of policy, legal and institutional frameworks drafted and	10	1	-9

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
			drafted and approved	approved			
			Non-state actors engagements in county development	No. of non-state actors engaged in county development	15	4	-11
	Human Resource Management and Development	Human Resource	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	0	-1
HR Plans Developed			No. of HR plans developed	1	0	-1	
HR functions automated			% of automation HR functions	60	20	-40	

4.3. County Attorney

4.3.1 Financial Performance

In the first quarter of FY 2025/26, the total expenditure for the Office of the County Attorney was KSh 5,980,329 which reflected an absorption rate of 8 percent against a budget of KSh 78,655,833. The operations and maintenance expenditure was KSh. 2,491,540 representing seven percent absorption rate, while personnel emoluments had KSh. 3,488,789, representing a 17 percent absorption rate. Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 42 percent on operations and maintenance, 58 percent on personnel emoluments and zero percent on capital expenditure.

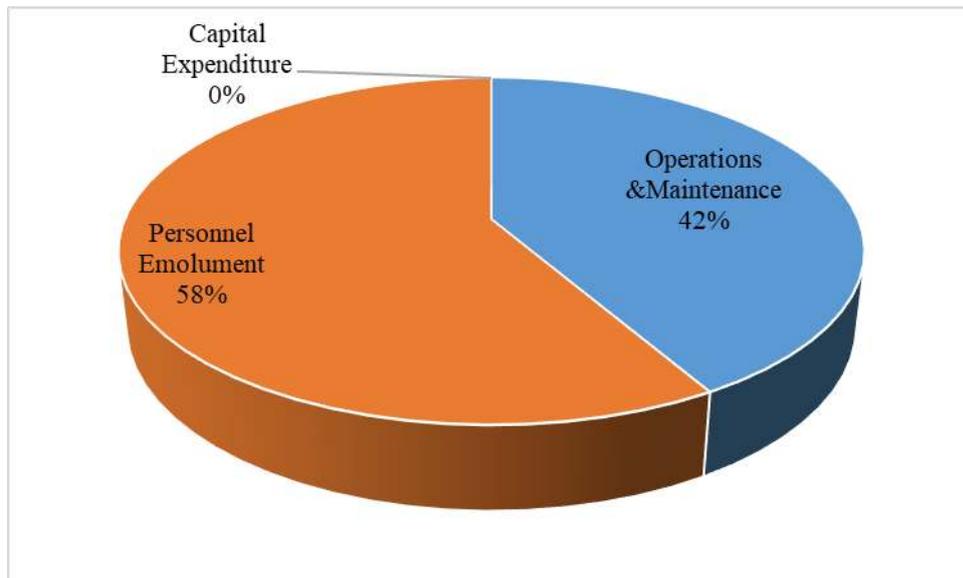


Figure 10: County Attorney Expenditure by Economic Classification

Table 20 presents a comparative analysis of the Office of the County Attorney budget estimates and actual expenditures for the first quarters of the financial years 2024/25 and 2025/26 categorized by economic classification. Overall absorption rate in the first quarter of FY 2025/26 improved by 6.8 percent from 1.2 percent in the first quarter of FY 2024/25 to 8 percent in FY 2025/26.

Table 20: County Attorney Summary of Budget and Expenditures

Expenditure Item	FY 2024/25 Budget Estimates	Expenditure As At 30 th September 2024	Absorption Rate (%)	FY 2025/26 Budget Estimates	Expenditure As At 30 th September 2025	Absorption Rate (%)
Operations	15,003,447	672,899	4.5	33,423,100	2,491,540	7
Maintenance	13,900,000	-	0.	3,500,000	-	0
Sub Total	28,903,447	672,899	2.3	36,923,100	2,491,540	7
Personnel	19,935,936	-	0	20,932,733	3,488,789	17
Total Recurrent Budget	48,839,383	672,899	1.4	57,855,833	5,980,329	10
Capital Expenditure	9,300,000	-	0	20,800,000	-	
Total Budget	58,139,383	672,899	1.2	78,655,833	5,980,329	8

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 53 percent on operations and maintenance, 45 percent on personnel emoluments and 2 per cent on development.

Recurrent Performance

Analysis of recurrent expenditure of KSh. 5,980,329 shows that the office of the county attorney spent the highest expenditure of KSh. 3,488,789 on basic salaries and wages followed by Daily Subsistence Allowance at KSh. 1,159,540 and refined fuels, oils & lubricants at KSh 1,000,000 as shown in table 21 below.

Table 21: Recurrent Budget and Expenditure per vote

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)
1.	Basic Salaries And Wages	20,932,733	3,488,789	17
2.	Daily Subsistence Allowance	2,730,000	1,159,540	42
3.	Refined Fuels, Oils & Lubricants	2,000,000	1,000,000	50
4.	Coordination of policy & bills preparation	2,526,000	232,000	7
5.	General Office Supplies(Papers, pencils, forms)	800,000	80,000	10
6.	Travel Costs(airlines, bus railway)	1,260,000	20,000	2
7.	Water and Sewerage	105,000	-	0
8.	Travel Costs	200,000	-	0
9.	Daily subsistence allowance	400,000	-	0
10.	Training Expenses	315,000	-	0
11.	Catering Services	827,100	-	0
12.	Supplies and Accessories for Computers and Printers	210,000	-	0
13.	Sanitary and Cleaning Materials	50,000	-	0
14.	Membership fees, Dues and Subscriptions	150,000	-	0
15.	Planning and Budget Implementation Committee	500,000	-	0
16.	Legal Dues/Fees, Arbitration / opinion	3,150,000	-	0
17.	Legal Pending Bills	15,000,000	-	0
18.	Legal compensation for Health car accident	3,200,000	-	0
19.	Purchase of Office Furniture and Fittings	500,000	-	0
20.	Purchase of Computers & IT equipment	1,000,000	-	0
21.	Maintenance of Vehicles and Other Transport Equipment	2,000,000	-	0

Development Expenditure

During the first quarter the department did not incur any development expenditures against the total development allocation of Ksh 20,800,000.

Table 22: Development Budget and Expenditure per vote

No.	Ward	Expenditure Item	FY 2025/26 printed Budget Estimates	Contract sum	Expenditures as of 30th September 2025	Absorption rate (%)	Status
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N o.	Ward	Expenditure Item	FY 2025/26 printed Budget Estimates	Contr act sum	Expend itures as of 30th Septem ber 2025	Absor ption rate (%)	Statu s
1.	Emali/Mulala	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
2.	Ilia	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
3.	Kalawa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
4.	Kasikeu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
5.	Kee	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000		-	0	Ongoing
6.	Kikumbulyu South	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
7.	Kisau/Kiteta	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)	1,000,000		-	0	Ongoing
8.	Kithungo/Kitundu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)	500,000		-	0	Ongoing
9.	Makindu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
10.	Mbooni	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
11.	Mukaa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000		-	0	Ongoing
12.	Nguu/Masumba	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
13.	Nzai/Kilili/Kalamba	Survey of public utilities and roads	300,000		-	0	Not Started
14.	Tulimani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000		-	0	Ongoing
15.	Waia/Kako	Land Governance(Legal Clinics and	1,500,000		-	0	Ongoing

N o.	Ward	Expenditure Item	FY 2025/26 printed Budget Estimates	Contract sum	Expenditures as of 30th September 2025	Absorption rate (%)	Status
		Legal Aids for Land Ownership, Succession Support and land survey)					ng
16.	Muvau/Kikumini	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000		-	0	Ongoing
17.	Ivingoni/Nzambani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	3,000,000		-	0	Not Started

4.3.2 Non-Financial performance/Achievements

The The Office of the County Attorney has made substantial progress in the delivery of legal services. Over the reporting period, Makueni County Referral Bill was processed and the office concluded three court cases. Further the Offices conducted legal clinics in 12 wards while the process is still ongoing creating awareness on successions matters.

Table 23: County Attorney Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30 th September 2025	Variance
Legal & advisory services	Legal & advisory services	Office of County Attorney	Reduced number of litigations	No of cases concluded	3	3	-
			Processing of County Bills	No of bills formulated	8	2	-6
			Land succession cases handled	Number of Succession cases handled	1000		-1000
			Drafting of conveyancing documents	Number of conveyancing documents drafted	5	0	-5
			Legal clinic held	No. of clinics held	17	12	-5
			Legal advisories done	No. of Legal advisories done	6	4	-2
			policies formulated	No. of policies formulated	4	1	-3
			Court cases in which the county was sued, and cases where the county itself sued its clients.	No. of Court cases in which the county was sued, and cases where the county itself sued.	4	6	-

4.4. Department of Devolution, Public Participation, County Administration, and Special Program

4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2025/26 was Kshs 48,258,359, representing an absorption rate of six percent against a budget of Kshs. 749,955,001. The incurred expenditure was in relation to operations, maintenance and personnel

Table 24: Department of Devolution Budget and Expenditure Summary

Expenditure item	FY 2025/26 Budget Estimates	Expenditures as at 30th Sept 2025	Absorption Rate (%)
Operations	108,695,388	10,397,090	10
Maintenance	7,150,000	43,000	1
Operations and Maintenance	115,845,388	10,440,090	9
Personnel	226,909,613	37,818,269	17
Total Recurrent	342,755,001	48,258,359	14
Capital Expenditure	407,200,000	-	0
Total	749,955,001	48,258,359	6

Figure 12 shows that the quarter one expenditure was entirely recurrent with personnel accounting for 65 percent whereas operations and maintenance expenditure was 35 percent.

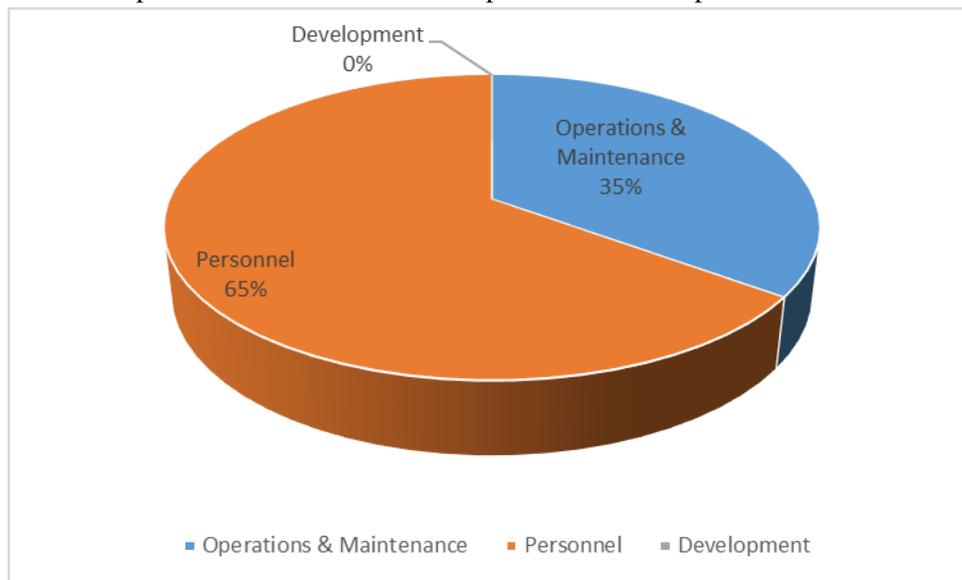


Figure 11: Devolution Expenditure percentage per economic classification

Expenditure by economic classification

Overall expenditure and absorption improved in FY 2025/26 compared to FY 2024/25, rising from 3 to 6 percent, indicating better utilization of allocated funds. However, despite higher budget allocations across all categories, development spending remained at 0 percent in both years, showing continued delays in procuring and implementing development projects.

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30th , 2025	Absorption Rate (%)
Salaries	216,104,393	-	-	226,909,613	37,818,269	17
O&M	107,750,564	12,569,680	12	115,845,388	10,440,090	9
Recurrent	323,854,957	12,569,680	4	342,755,001	48,258,359	14
Development	37,500,000	-	-	407,200,000	-	0
Total	361,354,957	12,569,680	3	749,955,001	48,258,359	6

Expenditure by programme and sub programme

During FY 2025/26 Quarter one, total expenditure across all programmes amounted to KSh 48.26 million against an approved budget of KSh 749.96 million, representing an overall absorption rate of 6 percent. Recurrent expenditure recorded a 14 percent absorption, mainly driven by General Administration and Planning (17 percent) and Coordination of Service Delivery and Enforcement (19 percent). Development expenditure registered 0 percent absorption, which was largely attributed to delays in implementation of development projects.

Programme	Sub-Programme	Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1. General Administration & Planning	246,044,813	400,000,000	41,583,879	-	17	0
Participatory Development & civic education	Programme 2. Participatory Development & civic education	48,816,000	1,300,000	-	-	0	0
Research, Documentation and Knowledge Management	Programme 3. Research, Documentation and Knowledge Management	200,000	-	-	-	0	0
Coordination of Service Delivery and Enforcement	Programme 4. Coordination of Service Delivery and Enforcement	34,688,699	5,000,000	6,635,880	-	19	0
Disaster Risk Preparedness and Mitigation	Programme 5. Disaster Risk Preparedness and Mitigation	8,205,489	900,000	38,600	-	0	0
Alcoholic Drinks Control and Licencing	Programme 6. Alcoholic Drinks Control and Licencing	4,800,000	-	-	-	0	0
	Sub Total	342,755,001	407,200,000	48,258,359	-	14	0

Recurrent Budget Performance

The highest expenditure was recorded under the **Salaries and Wages** vote, totaling, **KShs. 37,818,269**, followed by Sub County Administration Support - SCA AIES, which accounted for **KShs. 6,484,000** Notably, over 50% of the expenditure items registered a **zero expenditure rate**.

Table 25: Summary of Budget and Expenditures

S/No	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditure as at 30th Sep 2025	Absorption Rate (%)
1	Salaries & Wages	226,909,613	37,818,268.85	17%
2	Electricity	400,000	-	0
3	Water and Sewerage	300,000	-	0
4	Telephone, Telex, Facsimile and Mobile Phone Services	468,000	-	0
5	Travel Costs	1,500,000	209,410.00	14
6	Daily Subsistence Allowance	1,500,000	1,188,600.00	79
7	Field Allowance	1,288,699	890,400.00	69
8	Payment of Rent	2,700,000	-	0
9	Trainer Allowance	1,000,000	-	0
10	Training Expenses (School for Community Led Development)	1,500,000	-	0
11	Hospitality Supplies and Services	580,000	-	0
12	Catering Services(Receptions, Accommodation, drinks	1,500,000	-	0
13	General office Supplies-stationery	650,000	-	0
14	Supplies and accessories for Computers	300,000	-	0
15	Sanitary and Cleaning Materials	250,000	-	0
16	Staff Uniform and identification badges	316,000	-	0
17	Refined Fuels & Lubricants	8,000,000	-	0
18	Other Operating Expenses	500,000	140,000.00	28
19	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200	10,000.00	47
20	Planning, Budgeting and Indicator Tracking	200,000	-	0
21	Sub County Administration Support - SCA AIES	25,800,000	6,484,000.00	25
22	Sub County Civic Education Coordination Support - SCCEC AIES	10,500,000	-	0
23	Devolution Conference	2,000,000	450,000.00	23
24	Participatory Development (PP and civic education)	4,316,000	-	0
25	KDSP II-Development of HR policies/skills audit	15,000,000	-	0
26	Local Economic Development training & peer learning (Administration/Civic Education)	13,600,000	-	0
27	Bills and Policies	1,000,000	834,200.00	83
28	Coordination of Government activities	1,000,000	-	0
29	AIE-Enforcement	800,000	151,880.00	19
30	Inspection of Premises (Liquor & Fire Compliance)	2,400,000	-	0
31	Liquor Compliance	1,000,000	-	0

S/No	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditure as at 30th Sep 2025	Absorption Rate (%)
32	Community Feedback	650,000	-	0
33	National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings	1,500,000	-	0
34	Coordination of special programmes	6,155,489	38,600.00	1
35	Maintenance of Office Furniture	50,000	-	0
36	Maintenance of computers	100,000	-	0
37	Maintenance motor vehicles	7,000,000	43,000.00	1
	Sub Total	342,755,001	48,258,359	14

Development Budget Performance

During the period, the department did not incur any development expenditure.

Table 26: Development Expenditure Per vote

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
1	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	-	-	0	Not started
2	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	37,500,000	-	-	0	Not started
3	HQ	KDSP-II Matching Grant	10,000,000	-	-	0	Not started
4	HQ	Fencing of Makindu Fire station(stalled)	900,000	-	-	0	Not started
5	Kikumbuyu South	Civic Education Programme	500,000	-	-	0	Not started
6	Kilungu	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices)	4,000,000	-	-	0	Not started
7	Thange	Civic Development Education - Enhancement Of Civic Development Education Programs	500,000	-	-	0	Not started
8	Wote/Nzi u	Budget for civic education -Sensitization forums for public on matters development/issuance of IDs	800,000	-	-	0	Not started
9	Mavindini	Mavindini Ward administrator's office - Furnishing of Mavindini ward admin's office and kanthuni sub ward admin's office	500,000	-	-	0	Not started

4.4.2. Non-Financial Performance

In FY 2025/26 first quarter, the department achieved notable milestones in the coordination of service delivery, participatory development, disaster risk mitigation and preparedness and liquor drinks control and licensing programmes. To enhance accountability and responsiveness to citizen needs, the department conducted public participation for FY 2026/27 ADP and themed civic education by holding 900 forums hence reaching 48,251 citizens. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at sub ward, ward and sub county levels. Through liquor licensing and control programme, the department managed to inspect 2,639 premises and generate KShs. 4,300,000 as own source revenue during the first quarter. Disaster risk mitigation and preparedness achieved 18 timely disaster responses out of 30 targeted, reflecting enhanced coordination.

Table 27: Department of Devolution Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26 Target(s)	Actual as at 31th October, 2025	Variance
Disaster Risk Mitigation and Preparedness	Disaster Risk Mitigation and Preparedness	Special Programs Unit	Increased disaster preparedness, response, and coordination	Number of disaster responses attended to on time	30	18	12
Participatory Development & Civic Education	Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation and Community programmes forums.	Number of Public participation forums held	3,612	900	2712
			Citizens sensitized, trained, and educated on themed civic education	Number of people reached on themed Civic Education	209,000	48251	160749
			Operational Community Development Committee	Number of functional development committees	485	485	0
County Leadership, Governance and Coordination	Coordination of Service Delivery and Enforcement	Public Participation & Civic Education	Progress reports on the implementation of projects	Monthly progress reports	12	6	6
			Barazas / forums Held	Number of forums / barazas	400	135	265
			Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	24	48
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	directorate of special programs	Inspections conducted	Number of Liquor premises inspected and licensed	3000	2639	3000
			Revenue generated	Amount of revenue generated	73,850,000	4,300,000	3085000
			People trained in Psychoeducation on drugs and substances	Number of people reached	2,000	0	0

4.4.3. Challenges, Lessons Learnt and Recommendations

Challenges

- a) Payment processing delays impeded the timely execution of planned programs.
- b) Staffing constraints
- c) Competing departmental priorities exerted additional pressure on already constrained resources.

Lessons learnt

- a) Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- b) Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.

Recommendations

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- c) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- d) Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

4.5. Department of Finance and Socio-Economic Planning

4.5.1. Financial Performance Summary

The department of Finance recorded a total expenditure of KSh. 47,029,752 in the first quarter of FY 2025/26 against a total budget allocation of KSh. 532,886,380, reflecting an overall absorption rate of 9 percent. All spending was directed toward recurrent activities, which registered a 10 percent absorption rate. Notably, no expenditure was incurred on capital projects during this period. Analysis of the total expenditure by main economic classification show that the department spent 18 percent on operations and maintenance and 82 percent on personnel emoluments.

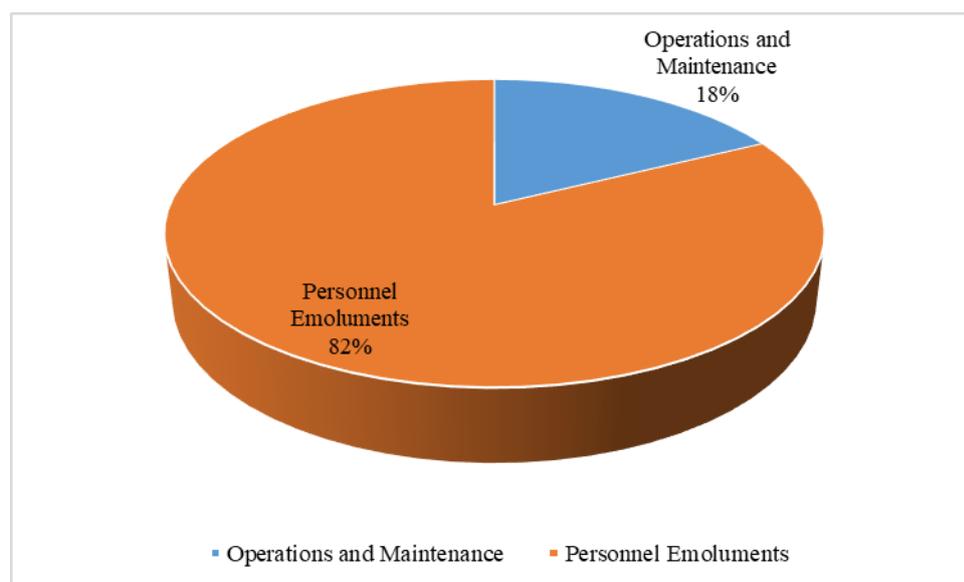


Figure 12: Finance and Socio Economic Planning Expenditure by economic classification

Table 28 presents a comparative analysis of the finance department’s budget estimates and actual expenditures for the first quarters of the financial years 2024/25 and 2025/26, categorized by economic classification.

Table 28: Finance and Socio-Economic Planning Summary of Budget and Expenditure

Economic Classification	FY 2024/25 Budget Estimates	Expenditure as at 30 th September, 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at 30 th September, 2025	Absorption Rate (%)
Salaries	226,697,666	-	0	232,388,115	38,731,352	17
O&M	316,188,022	11,665,840	3.69	245,246,141	8,298,400	3
Recurrent	542,885,688	11,665,840	2.15	477,634,256	47,029,752	10
Development	28,800,000	-		55252123		0
Total	571,685,688	11,665,840	2.04	532,886,380	47,029,752	9

In the first quarter of FY 2025/26, the department had a Budget allocation of KSh. 532,886,380. Of this, KSh. 232,388,115 was allocated to salaries, with actual expenditure

amounting to KSh. 38,731,352 reflecting a 17 percent absorption rate. Operations and Maintenance (O&M) had a budget of KSh. 245,246,141, but only KSh. 8,298,400 was spent, resulting in a percent absorption rate. Overall recurrent expenditure absorption rate stood at 10 percent. Notably, despite a significant allocation of KSh. 55,252,123 for development projects, no expenditure was utilized indicating zero percent absorption. In total, the department absorbed 9 percent of its budget in Q1, a slight improvement from the previous year's Q1 performance, where the absorption rate stood at 2.04 percent.

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below. Financial accounting services sub programmes recorded the highest absorption rate of 24 percent.

Table 29: Department of Finance Expenditure by Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & Support Services	SP1: General administration & planning	302,934,256	55,252,124	39,976,553	-	13	0
Public financial management	Financial Accounting services	22,900,000	-	5,481,500	-	24	-
	Budget formulation, coordination and management	52,100,000	-	429,200	-	1	-
	Internal audit services	11,050,000	-	-	-	0	-
	Resource mobilisation	42,950,000	-	-	-	0	-
	Supply chain management services	5,700,000	-	1,142,500	-	20	-
	Economic planning	15,300,000	-	-	-	0	-
	Monitoring & Evaluation	10,750,000	-	-	-	0	-
	County Statistics	5,550,000	-	-	-	0	-
	Enterprise Risk Management	2,400,000	-	-	-	0	-
	Assets Management	6,000,000	-	-	-	0	-
Total		447,634,256	55,252,124	47,029,753	0	10	0

Recurrent Expenditure

Analysis of recurrent expenditure for the Finance department shows that Compensation to employees had the highest expenditure of Ksh 38,731,352 followed by Financial reporting and management at Ksh 5,481,500 while the preparation of budget had the least expenditure at Ksh 69,200. The other items had zero expenditure.

Table 30: Department of Finance Recurrent Budget Performance

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)
1.	Compensation to Employees	232,388,115.48	38,731,352.50	17
2.	Financial reporting and Management	13,000,000.00	5,481,500.00	42
3.	Electronic Government Procurement System	2,000,000.00	750,700.00	38
4.	Refined Fuels & Lubricants	8,000,000.00	700,000.00	9
5.	Daily Subsistence Allowance	4,000,000.00	405,200.00	10
6.	Supply Chain Management/E procurement	1,500,000.00	391,800.00	26
7.	Boards, Committees, Conferences and Seminars-CBEF	6,000,000.00	360,000.00	6
8.	Office Administration Services	2,000,000.00	140,000.00	7
9.	Preparation of Budgets	25,000,000.00	69,200.00	0
10.	Electricity	1,000,000.00	-	
11.	Water and Sewerage	1,000,000.00	-	
12.	Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000.00	-	
13.	Internet Connections	200,000.00	-	
14.	Travel Costs	1,500,000.00	-	
15.	Travel Costs-Foreign travel	600,000.00	-	
16.	Daily subsistence allowance-Foreign travel	1,000,000.00	-	
17.	Publishing & Printing Services	2,596,141.00	-	
18.	Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000.00	-	
19.	Payment of Rent	1,500,000.00	-	
20.	Training Expenses	2,400,000.00	-	
21.	Catering Services(Receptions, Accommodation, drinks)	5,000,000.00	-	
22.	Boards, Committees, Conferences and Seminars-Audit Committee	5,000,000.00	-	
23.	Internal Audit Services - executive and entities	4,000,000.00	-	
24.	County Annual Progress Report 2024/25	1,500,000.00	-	
25.	County Ward Development Profiles FY 2022/23-24/25	2,000,000.00	-	
26.	GIS mapping of all the projects across the 30 wards	2,000,000.00	-	
27.	Quarterly M&E Meeting(Ward and Sub counties)	1,000,000.00	-	
28.	Project Monitoring and Evaluation	1,500,000.00	-	
29.	Coordination of county plans	4,000,000.00	-	
30.	Coordination of county statistics and indicators	4,000,000.00	-	
31.	Project Investment Management and Flagships	1,000,000.00	-	
32.	External Resource Mobilization	1,000,000.00	-	
33.	Medals, Awards and Honors- Medallions	500,000.00	-	
34.	Staff Welfare	500,000.00	-	
35.	Specialised Materials- Other-Asset Tags	1,000,000.00	-	
36.	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000.00	-	
37.	Supplies and accessories for Computers	1,500,000.00	-	

No	Expenditure item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)
38.	Sanitary and Cleaning Materials	500,000.00	-	
39.	Staff Uniform and identification badges	500,000.00	-	
40.	Bank Service Commission & Charges	500,000.00	-	
41.	Policy development --Finance Bill 2025	1,000,000.00	-	
42.	Contracted Guards & Cleaning services	4,800,000.00	-	
43.	Membership fees	550,000.00	-	
44.	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000.00	-	
45.	Revenue mobilization	28,000,000.00	-	
46.	Cash Management - documentation, reconciliation and requisition	2,500,000.00	-	
47.	Transition to Accrual Basis of Financial Accounting and Reporting - capacity building and support to technical committee	5,000,000.00	-	
48.	CIDP 2023-27 Midterm Review	2,000,000.00	-	
49.	Preparation of Makueni Long term Plan- 2nd Vision	1,500,000.00	-	
50.	SDG Tracking and Reporting	1,500,000.00	-	
51.	Coordination of Sectoral Plans	3,000,000.00	-	
52.	Preparation of CBROP	2,000,000.00	-	
53.	Preparation of CFSP	4,000,000.00	-	
54.	Stakeholder Engagements on PFM Act 2012 compliance	10,000,000.00	-	
55.	Preparation of Budget Implementation Reports	2,500,000.00	-	
56.	Other Operating expenses-Enterprise risk management, sensitization and capacity building	1,000,000.00	-	
57.	Maintenance Expenses-Motor Vehicles/Generator	8,000,000.00	-	
58.	Maintenance of Buildings and Stations-- Non-Residential	1,200,000.00	-	
59.	Routine Maintenance- Other As-Bus parks and Livestock sale yard	1,000,000.00	-	
60.	Maintenance of Computers, Software, and Networks (System, USSD)	8,400,000.00	-	
61.	Purchase of Office Furniture and Fittings	2,000,000.00	-	
62.	Purchase of Computers, Printers and other IT Equipment (POS)	5,000,000.00	-	
63.	Performance Contracting	1,000,000.00	-	
64.	Asset Management Operations	4,000,000.00	-	
65.	Car & Mortgage loan Fund - Executive	10,000,000.00	-	
66.	Emergency fund	20,000,000.00	-	

Development Expenditure

The department had a development allocation of Ksh 55,252,123. However, at the end of the first quarter, no expenditure had been incurred. The table below presents the projects, allocated budget, expenditure and project status.

Table 31: Department of Finance Development Budget Performance

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
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S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
1.	all	Supplementary Projects for poor and marginalised areas	36,252,123		-	-	Scoping and Design works ongoing
2.	all	Equipping and fencing of County Treasury - Water tower, fencing, equipping boardroom, store, and warehouse shelves and roofing of containers	10,000,000		-	-	Scoping and Design works ongoing
3.	Kasikeu	Maintenance of Critical Infrastructure	1,000,000		-	-	Scoping and Design works ongoing
4.	Kikumbulyu North	Maintenance of Critical Infrastructure	1,000,000		-	-	Scoping and Design works ongoing
5.	Kilungu	Maintenance of Critical Infrastructure - repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	3,000,000		-	-	Scoping and Design works ongoing
6.	Kisau	Maintenance of Critical Infrastructure	2,000,000		-	-	Scoping and Design works ongoing
7.	Makindu	Maintenance of Critical Infrastructure	2,000,000		-	-	Scoping and Design works ongoing
Total			55,252,123	-	-	-	

4.5.2. Non-Financial Performance

The department made remarkable progress within the first quarter of the FY 2025/26. The Revenue directorate mapped and assessed 8 out of 37 own source revenue streams, prepared and published 8 statutory documents, prepared the County Annual Development Plan 2026/27 and the FY 2024/25 County Annual Progress Report. Additionally, the department ensured that audit issues raised were addressed and recommendations made.

Table 32: Department of Finance Non-Financial Information

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
Resource Mobilization	Resource Mobilization	Revenue	Increased OSR Funding to the Budget	% of OSR funding budget	15	12	-3
				% increase in Own source revenue collected	23		-23
				No. of OSR streams mapped and assessed	37	8	-29
Public Finance Management	Public Finance Management	Planning/Budget/Revenue/Procurement/audit	Improved Service Delivery	No. of statutory documents prepared and published	20	8	-12
				No. of enterprise risks assessed	1	0	-1
				% of development budget in the total county budget	35	30	-5
				% of procurement undertaken through e-procurement	100		-100
				No. of public expenditure review (PER) reports prepared and published	1	0	-1
				Number of issues found and recommendations made	5	4	None
				Percentage of closure of audit findings			

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
Results Based Monitoring and Evaluation	Monitoring and Evaluation	Monitoring and Evaluation	Improved decision Making	No. of CSAs published	1	0	-1
				No. of periodic progress reports prepared and disseminated	4	1	-3
				No of Annual Progress Reports	1	1	0
				Makueni Vision 2025 End of Term report	1	0	-1
				No. of ward profiles prepared and disseminated	30	0	-30
				CIDP mid-term review report	1	0	-1

4.5.3. Challenges, lessons learned and recommendations

Challenges

- i. Delays and inconsistencies in the release of funds from the National Treasury disrupted the timely implementation of planned programs and payment of pending bills
- ii. Own source revenue collection fell below target due to unfavorable economic conditions affecting households and businesses.
- iii. Procurement delays, late cash disbursement and weak capacity among implementing departments hindered optimal utilization of development funds
- iv. Some projects were inadequately prioritized or budgeted for, leading to misalignment between planned interventions and allocated resources
- v. Limited capacity and resources to conduct regular tracking of projects affected evidence-based adjustments and decision-making.

Lessons Learned

- i. Early planning and inter-departmental coordination is Key. Departments that planned early and worked collaboratively with the finance team had smoother implementation process
- ii. Automation of revenue collection and reporting systems significantly improves accuracy, transparency and accountability
- iii. Community involvement strengthens ownership of projects.
- iv. Performance contracting drives accountability. Having clear targets and regular reporting frameworks showed better budget absorption and program outcomes.
- v. Data- informed planning enhances impact. Use of tools like the County Statistical Abstract and Ward profiles helped align planning with real community needs.

Recommendations

- i. Strengthen fiscal discipline by enforcing strict adherence to budget ceilings, timelines and procurement plans across all departments
- ii. Fast-track disbursements and procurement by improving planning and cash flow projections to avoid delays in fund disbursement and streamline procurement procedures.
- iii. Strengthen the Project Management System and resource the M&E unit
- iv. Reinforce the linkage between CIDP, ADP, CFSP and departmental budget by strengthening the sector working groups and resource allocation panel.

4.6. Department of Agriculture, Livestock, Fisheries & Co-operative Development

4.6.1. Financial Performance Summary

The department received a total budget allocation of **KSh. 613,755,682** for the fiscal year 2025/26. In the first quarter, it utilized **KSh. 40,757,523**, representing **7 percent** absorption rate. Salary and wages accounted for the highest budget absorption, totalling KSh. 39,289,343, which represents 96 percent of the expenditure. Operations and maintenance incurred costs of KSh. 1,468,180, equivalent to four percent, while no expenditure was recorded under development. Figure 14 below illustrates the departmental expenditures by economic classification.



Figure 13: Department of Agriculture, Livestock, Fisheries and Cooperatives Development Expenditure per Economic Classification.

Table 33 presents a comparative analysis of the department's budget estimates and actual expenditures for the first quarters of the financial years 2024/25 and 2025/26 categorized by economic classification.

Table 33: Budget and expenditure comparative analysis FY Q1 FY 2024/25 & 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditure as at 30th September, 2024	Absorption on Rate (%)	FY 2025/26 printed Budget Estimates	Expenditure as at 30th September, 2025	Absorption on Rate (%)
Salaries	224,510,531	0	0	235,736,058	39,289,343	17
O&M	39,489,513	1,478,500	3.74	33,489,866	1,468,180	4
Recurrent	263,377,606	1,478,500	0.56	269,225,924	40,757,523	15
Development	261,864,071	0	0	344,529,758	0	0
Total	525,864,115	1,478,500	0.28	613,755,682	40,757,523	7

The department increased its overall absorption rate in the first quarter of FY 2025/26 by 6.96 percent from 0.28 percent in FY 2024/25 to 7 percent in FY 2025/26. Recurrent expenditure in Q1 of the FY 2025/26 stood at 15 percent compared to 0.56 percent in FY 2024/25. Notably, in both financial years, the development expenditure in the first quarter was nil.

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below. General administration and planning recorded the highest absorption rate of 16 percent.

Table 34: Department of Agriculture Expenditure by Programme and Sub programme

Programme	Sub Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	247,321,684	231,250,000	40,507,523		16	0
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,921,740	48,810,839	50,000		2	0
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	13,918,919	150,000		4	0
Livestock production, management and development	SP 4: Livestock Production, Management and Development	11,612,500	40,350,000	50,000		0	0
Cooperative Development	SP 5: Cooperative Development	3,090,000	10,200,000			0	0
Total		269,225,924	344,529,758	40,757,523	-	15	0

Recurrent expenditure

During the first quarter, the department recorded a total expenditure of Ksh 40,757,523 against a total budget of Ksh 269,225,923. Salaries and Wages recorded the highest expenditure of Ksh 39,289,343 followed by Refined Fuels & Lubricants at Ksh. 800,000, Daily Subsistence

Allowance at Ksh. 568,180 and Agricultural Training Institute at Ksh 100,000. The other expenditure items recorded nil expenditure.

Table 35: Department of FAgriculture Recurrent Budget Performance

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate%
1.	Salaries and Wages	235,736,058	39,289,343	17
2.	Refined Fuels & Lubricants	3,600,000	800,000	22
3.	Daily Subsistence Allowance	1,500,000	568,180	38
4.	Agricultural Training Institute	4,000,000	100,000	3
5.	Electricity	300,000	0	0
6.	Water and Sewerage	50,000	0	0
7.	Telephone, Telex, Facsimile and Mobile Phone Services	63,000	0	0
8.	Internet Connections(extension)	100,000	0	0
9.	Courier & Postal Services	10,000	0	0
10.	Travel Costs	400,000	0	0
11.	Travel costs & Subsistence Agri Extension Service.	300,000	0	0
12.	Publishing & printing Services	210,000	0	0
13.	Subscription to Newspapers, Magazines and Periodicals	21,000	0	0
14.	Advertising, Awareness & Publicity Campaigns	200,000	0	0
15.	Training Expenses	1,000,000	0	0
16.	Catering Services (Receptions, Accommodation, drinks)	1,500,000	0	0
17.	Supplies and accessories for Computers	630,000	0	0
18.	Sanitary and Cleaning Materials	52,500	0	0
19.	Support to Veterinary Programme AIA	7,000,000	0	0
20.	Veterinary Public Health Meat inspection	2,000,000	0	0
21.	Planning, Budget and Indicator Tracking	100,000	0	0
22.	Financial management and reporting	150,000	0	0
23.	Contracted Guards	526,087	0	0
24.	Livestock Value Chain development Programme	1,571,740	0	0
25.	Fisheries development	262,500	0	0
26.	Food and feed safety control and coordination	840,000	0	0
27.	Agriculture extension	2,000,000	0	0

S/No	Expenditure Item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate%
	Programme			
28.	Cooperative development and management	1,840,000	0	0
29.	Maintenance Expenses-Motor Vehicles	3,000,000	0	0
30.	Repair and maintenance of office furniture	52,500	0	0
31.	Maintenance of Computers, Software and Networks	105,000	0	0
32.	Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in MAP offices	105,539	0	0

Source: County treasury 2025

Development Expenditure

The department was allocated a total budget of Ksh 344,5229,758 for development. However, as at 30th September 2025 the department had not incurred any development expenditure.

Table 36: Department of Agriculture livestock, fisheries and cooperative development expenditure Development Budget Performance

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
1.	County wide	Agriculture extension Programme	16,000,000	0	0	Cabinet paper signed and requisition underway
2.	County wide	Artificial Insemination (AI)	2,000,000	0	0	Cabinet paper signed and requisition underway
3.	All	Livestock Disease Control	7,000,000	0	0	Cabinet paper signed and requisition underway
4.	All	Agriculture Mechanization Services(AMS)	4,000,000	0	0	Cabinet paper signed and requisition underway
5.	Kathonzweni	Kathonzweni stock yard	10,000,000	0	0	Cabinet paper signed
6.	Kithungo kitundu	Market access Roads	1,910,839	0	0	Cabinet paper preparation underway
7.	Countywide	Matching Grant0IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	0	0	Cabinet paper preparation underway
8.	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	0	0	Cabinet paper preparation underway
9.	All Wards	Kenya Agricultural Business Development Project (KABDP)	10,918,919	0	0	National government budget line
10.	Waia/Kako	Support to farmers 0 supply of manureOfuel	800,000	0	0	Cabinet paper preparation underway
11.	Tulimani	Renovation and fencing of Tututha cooperative house to be a fertilizer depot	1,000,000	0	0	Cabinet paper pending approval
12.	Emali/Mulala	Support to Emali/Mulala farmers SACCO0Funding the SACCO	1,000,000	0	0	Cabinet paper preparation underway
13.	Emali/Mulala	Poultry chain value chain development	1,000,000	0	0	Cabinet paper preparation underway

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
14.	Ilima	Fertilizer Depot Completion of Wautu proposed depot structure	2,500,000	0	0	Cabinet paper is awaiting approval
15.	Ilima	Avocado Value Chain Supply of Locally sourced certified seedling (KSh. 0.5 for grafting (labour) and KSh. 1m for purchase of locally sourced certified seedlings)	1,500,000	0	0	Cabinet paper approved, requisition underway
16.	Ivingoni/Nzambani	Strengthening of NTHONZA Kilimo SACCO.	2,000,000	0	0	Cabinet paper approved, requisition underway
17.	Kalawa	Subsidized farm mechanization	2,000,000	0	0	Cabinet paper approved, requisition underway
18.	Kasikeu	Completion of Kasikeu Milling Plant Installation of tunnels connecting the packaging house, Installation of machines, Construction of a toilet, Purchase of water tanks and Installation of Gutters ,construction of packaging house and purchase and distribution of certified seeds	3,000,000	0	0	Cabinet paper awaiting approval
19.	Kee	Provision of Agricultural inputs Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000	0	0	Distributed 2,832Kg to 1,416 beneficiaries.
20.	Kee	Fruit value chain development Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000	0	0	Ministerial approved, requisition underway
21.	Kiimakiu/Kalanzoni	Malili town stockyard Fencing of stockyard	2,000,000	0	0	Cabinet paper preparation underway
22.	Kikumbulyu North	Galla goats for PWDs Galla goats for PWDs in the ward	1,000,000	0	0	Cabinet paper awaiting approval
23.	Kikumbulyu South	Support to Kikumbulyu Farmer's SACCO NAVCDP Support Kikumbulyu Farmers SACCO Mangoes, Poultry, tomatoes and diary value chains	1,000,000	0	0	Cabinet paper preparation underway
24.	Kikumbulyu South	Galla Goats (She goats)	1,000,000	0	0	Cabinet paper approved, requisition underway
25.	Kilungu	Dairy Value Chain AI services including Farmers' capacity building	1,000,000	0	0	Cabinet paper preparation underway

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
26.	Kilungu	Avocado value Chain Grafting of scions of Hass and Fuerte Avocado	1,000,000	0	0	Cabinet paper approved requisition underway
27.	Kisau/Kiteta	Mango production and storage support and poultry farming. Mango(fruit fly traps and cold storage)and supply with chicks	500,000	0	0	Ministerial paper signed, requisition underway
28.	Kisau/Kiteta	Mbumbuni stockyard and dumpsite	500,000	0	0	Ministerial paper under way
29.	Kithungo/Kitundu	Rehabilitation of Uvuu Coffee Factory	3,000,000	0	0	Cabinet paper awaiting approval
30.	Kitise/ Kithuki	a) Livestock development 0 Pasture provision, AI services , trainings and value addition b) Bee keeping 0 Provision of beehives, protective gears, training, value addition and marketing	2,000,000	0	0	Cabinet paper preparation underway
31.	Masongaleni	Masongaleni Kilimo Sacco Fund the Sacco to facilitate loaning to the ward farmers	500,000	0	0	Ministerial paper preparation underway
32.	Mbitini	Supply of certified maize seeds distribution of certified maize seeds Duma 43 to farmers across the ward	4,000,000	0	0	Distributed 6,948Kg to 3,474 beneficiaries.
33.	Mbooni	Dairy Development Programme Provision of subsidized Artificial Insemination services	1,000,000	0	0	Cabinet paper preparation underway
34.	Mbooni	Agriculture Development Programme Provision of certified seeds (Maize and beans), supply of certified Avocado and Macadamia seedlings	1,000,000	0	0	Distributed 1,610Kg to 805 beneficiaries.
35.	Mbooni	Mbooni Ward Kilimo Sacco Financial support (seed capital) to the sacco	1,000,000	0	0	Cabinet paper preparation underway
36.	Mukaa	Provision of certified seeds (maize and beans) adaptive to Mukaa climate. Purchase and distribution of adequate certified seeds (maize and beans). Distribution to be done before the onset of rain season.	3,000,000	0	0	Distributed 3,306Kg to 1,653 beneficiaries.
37.	Mukaa	Fuel for Excavation of farm ponds	750,000	0	0	Ministerial paper signed, requisition ongoing
38.	Nzaui/Kilili/Kalamba	Supply of manure and seedlings Supply of farm	1,500,000	0	0	Cabinet paper signed, requisition

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		inputs				underway
39.	Nzaui/Kilili/Kalamba	Support to formation and operationalization of Ward Agricultural Sacco (NAVCD) Formation of Sacco to drive agricultural production and marketing	1,000,000	0	0	Cabinet paper preparation underway
40.	Thange	Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000	0	0	Cabinet paper preparation underway
41.	Thange	Purchase and distribution of Galla goats	2,000,000	0	0	Cabinet paper signed, requisition underway
42.	Tulimani	Support Agricultural Saccos Distribution of certified farm inputs seedlings, fertilizer, pesticides, Farmers training on smart agriculture Rehabilitation of Tulimani satellite(Electricity drop and wiring) Support Agricultural Saccos, Distribution of certified farm inputs seedlings, fertilizer, pesticides, Farmers training on smart agriculture and Rehabilitation of Tulimani satellite(Electricity drop and wiring)	2,700,000	0	0	Complete, Distributed 4,276Kg to 2,138 beneficiaries.
43.	Waia/Kako	Pest and disease control for mango value Chain Provision of fruit fly traps for Mango value chain	1,000,000	0	0	Cabinet paper signed, requisition underway
44.	Wote/Nziu	Provision of subsidized certified seeds Provision of subsidized certified seeds for: maize Tsavo WF441	3,000,000	0	0	Complete, Distributed 7,412Kg to 3,706 beneficiaries.
45.	Mavindini	Value chain mango farming and goat rearing Funding Mavindini farmer's Sacco so that farmers can take out a loan and enhance the value chain	1,000,000	0	0	Cabinet paper preparation under way
46.	Mavindini	Extension services Provision of extension services	700,000	0	0	Ministerial awaiting under way
47.	Muvau/Kikumini	Rabies vaccination	500,000	0	0	Ministerial awaiting approval

4.6.2. Non-Financial Performance

The department made notable progress in enhancing food security, improving farmer livelihoods and promoting sustainable agricultural practices across Makueni County. Major achievements include distribution 31.506 metric tonnes (MT) of assorted certified seeds comprising

26.384MT of maize and 5.122MT of beans to 15,753 farmers, establishment of seven (7) satellite fertilizer depots strategically located in four sub-counties Makueni, Kilome, Mbooni, and Kaiti, distribution of over 15,000 fruit fly pheromone traps to an estimated 3,000–5,000 mango farmers across Makueni County, successful hosting of the 2025 Makueni Agricultural and Trade Fair at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating. 28 trainees (cohort 2) sat for their written and practical exams from 21 July 2025 to 2nd August 2025, Rabies Control Programme (2025–2028), vaccinated 317 dogs, a total of 1,022 Artificial Insemination (AI) services were delivered against a quarterly target of 1,000 translating to 101% performance, 12,500 farmers received direct extension support across apiculture, dairy, goat, sheep, and poultry value chains. Specifically, 13,500 farmers were trained and supported, with 4,500 benefiting from apiculture programs, 4,000 in dairy farming, 3,500 in goat rearing and 1,500 in sheep production.

Table 37: Department of Agriculture livestock, fisheries and cooperative Non Financial Performance

Programme	Sub0Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
General Administration & Planning	Efficient and effective support services for delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	10	0	10	non employed
				Number of farmers accessing the extension services	170,520	24,017	146503	ongoing service rendered to farmers
Land, Crop development & productivity	Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	30	32	2	No. of beneficiaries for OND 2024 Seeds provision 0 18,277 Total Quantity 0 36.782MT (Beans 3.806, Maize 27.464, Green grams 5.512)
				Number of farmers benefited from the procured and supplied certified seeds	13,000	15,753	2,753	
	Food Security		Increase food	Number of farm	96	7	89	benefited 42

Programme	Sub0Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
	initiative0 support to Farm Pond Programme		access and availability	ponds excavated				households
	Fruits and vegetables value chain development			Number of avocado seedlings supplied to farmers in the county	1000	0	1,000	the item was not in the budget
				Area under low pest prevalence zone in Acres	20640	8,145	12,495	A total of 4700 Ha is under maintenance while another 4000 hectares in in the process of establishment
				Households under low pest prevalence zone	41040	10,221	30,819	10000 achieved households
				Number of farmers trained on integrated pest management system	4300	10,221	5,921	the target was achieved
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	0	100	ongoing service rendered to farmers
				Number of agroforestry tree nurseries established	2	0	2	not done
Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture	Cold rooms operationalized	Number of cold room operationalized	2	3	1	feasibility study ongoing
			Aggregation centres constructed	Number of aggregation centers constructed	10	1	9	one pack house/aggregation center operationalized
Livestock	Dairy development	Livestock and	Animals	Number of AI	4,000	1,022	2,978	the IA was

Programme	Sub0Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
Resources Management and Development		veterinary services directorate	inseminated	administered				administered in 11 wards
			Pasture supplied	Quantity in Kgs of pasture seeds procured and supplied to farmers	2000	0	2,000	NO BUDGET
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen/fish farmer trained	12	70	58	Trained on good aquaculture practices
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated 0 cattle	80,000	0	80,000	To be done in Q3
				Number of dogs vaccinated	30,000	789	29,211	Vaccinated against Rabies
				Number of birds vaccinated	2,000	2,193	193	Vaccinated against NCD and Fowl pox
			Veterinary camps outreach	Number of veterinary camps held	6	1	5	World Rabies Day held in Muvau/Kikumini on 29th September 2025. Others to be done in 3Q
	Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	4,320	21,680	ongoing program
				Number of carcasses inspected 0 goats/sheep	90,000	12,893	77,107	ongoing program
			Slaughter houses inspected	Number of slaughter house inspected	81	0	81	the activity is done third Q3
				Amount of revenue generated by the veterinary public	10,000,000	3,182,040	06,817,960	ongoing activity

Programme	Sub0Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
				health Programme and vaccination/livestock movement permits Programme				
Cooperative Development and Management	Improved governance, management of cooperative societies	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	18	052	21 cooperatives audits done
			Training meetings	No. of cooperatives trained and have held AGM	90	20	070	20 AGM done
			AGM reports	No. of SACCOs digitized	10	31	21	new cooperative societies formed
			Improved community savings culture	Percentage increase in members savings by 15%	10%	3%	0	ongoing program/ activities

4.6.3. Emerging Issues, Challenges and recommendations

The emerging issues, challenges and recommendations from the department are as highlighted below.

Emerging issues

1. Unpredictable weather patterns and unreliable rainfall
2. Increased demand for climate smart and drought tolerant inputs
3. High cost of farm inputs
4. Technology advancement and up surge of Artificial Intelligence
5. Emerging Collaboration with Partners and Stakeholders

Challenges

1. Insufficient funding and budgetary allocation
2. Human resource gaps and capacity limitations
3. Governance and coordination constraints
4. Climate change and environmental stress
5. Vandalism of agricultural infrastructure
6. Limited mechanization and post-harvest infrastructure
7. Weak farmer organizations and limited financial inclusion
8. Legal and regulatory barriers

Recommendations

1. Resource mobilization on agricultural partners
2. Strengthen Human Resource Capacity
3. Promote Climate Resilient Agricultural Practices
4. Improve Coordination and Governance Mechanisms
5. Promote Farmer Institutional Development and Digital Inclusion
6. Enhance Community Ownership and Security of Projects
7. Support Mechanization and Market Infrastructure
8. Strengthen Legal and Policy Frameworks
9. Adopt Evidence Based Decision Making and M&E Systems

4.7. Department of ICT, Education, and Internships

4.7.1. Financial Performance Summary

The During the first quarter of FY 2025/2026, total expenditure amounted to **KShs. 121,245,627**, representing an **absorption rate of 11.3 percent** against an approved annual budget of **KShs. 1,068,339,937**. The absorption rate for recurrent expenditure stood at **15 percent**, while **no notable expenditure** was recorded on development during the period under review. Figure 14 below illustrates the departmental expenditures by economic classification.

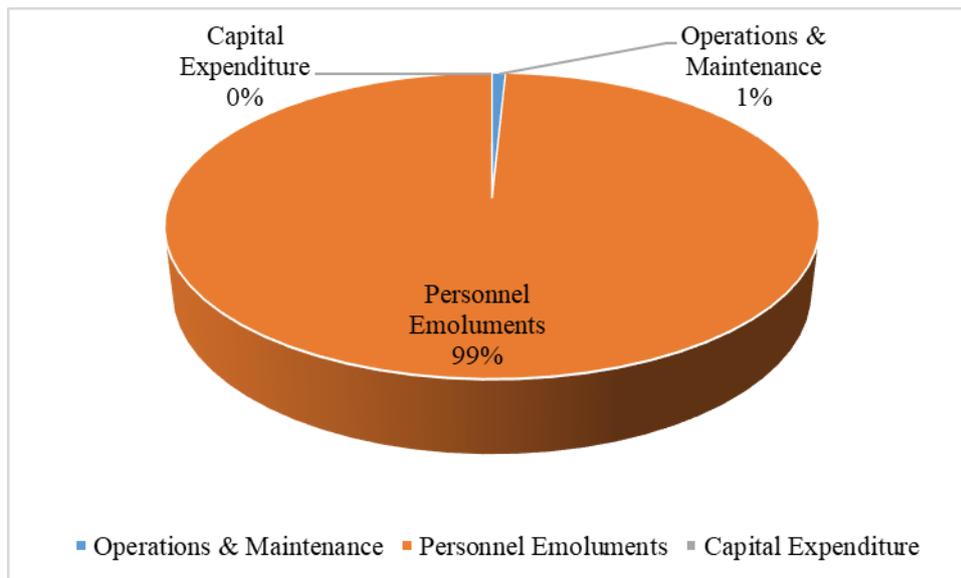


Figure 14: ICT, Education and Internship Expenditure per Economic Classification

A comparison with the same period in FY 2024/2025 shows an overall improvement in absorption from **0.43 percent** in the first quarter of FY 2024/2025 to **11.35 percent** in FY 2025/2026, reflecting enhanced utilization of funds particularly under personnel emoluments.

Table 38: Department of Education Summary of Budget and Expenditure FY 2024/25 and FY 2025

Expenditure Item	FY 2024/25 Budget Estimates	Expenditures as at September 30 th , 2024	Absorption Rate(%)	FY 2025/26 Budget Estimates	Expenditures as at September 30 th , 2025	Absorption Rate(%)
Operations	23,519,343	2,012,509	8.56	15,595,762	820,000	5.26
Maintenance	87,850,000	1,339,050	1.52	68,850,000	140,000	0.20
Sub Total	111,369,343	3,351,559	3.01	84,445,762	960,000	1.14
Personnel Emoluments	714,757,884	1,435,125	0.20	721713765	120,285,627	16.67
Total Recurrent	826,127,227	4,786,684	0.58	806,159,527	121,245,627	15.04
Capital Expenditure	321,800,000	119,500	0.04	262,180,410	0	0.00
Totals	1,147,927,227	4,906,184	0.43	1,068,339,937	121,245,627	11.35

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, General Administration and Planning programme recorded the highest absorption rate at 16.6 percent, reflecting expenditure mainly on personnel emoluments, operations, and maintenance activities essential for departmental coordination and service delivery. All other programmes had recorded minimal or no expenditure during the reporting period. Most programmes are still at preparatory stages of implementation. The absorption rate is expected to improve in the subsequent quarters as procurement processes are finalized and funds are disbursed to facilitate execution of planned activities.

Table 39: ICT, Education and Internship Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 printed Budget Estimates	Actual Expenditure as at Sept 30th 2025	Absorption Rate(%)
Programme 1: General administration & planning			
SP1. 1 General administration & planning	729,452,040	121,245,628	16.60
Total Expenditure of P.1	729,452,040	121,245,628	16.60
Programme 2: Early childhood education			
SP1. 1 Early childhood education	188,177,487	0	0
Total Expenditure of P.1	188,177,487	0	0
Programme 3: Technical training & non formal education			
SP1. 1 Technical training & non formal education	82,145,740	0	0
Total Expenditure of P.1	82,145,740	0	0
Programme 4: Support to Education and library services			
SP1. 1 Support to education	29,200,000	140,000	0.48
Total Expenditure of P.1	29,200,000	140,000	0.48
Programme 5; ICT Infrastructure & Systems Development			
SP3. 1 ICT Infrastructure & Systems Development	25,664,670	0	0
Total Expenditure of P.3	25,664,670	0	0
Programme 6; Internship, Mentorship and volunteerism			
Sub-Programme 6.1: Internship, Mentorship and volunteerism	13,700,000	0	0
Total Expenditure of P.6	13,700,000	0	0
Total Expenditure of Vote	1,068,339,937	121,245,628	11.35

Recurrent Expenditure Performance

In the period under review, salaries and wages recorded the highest expenditure at Ksh 120,285,627 followed by Refined fuels, Oils & Lubricants-others at Ksh 600,000 while Hospitality and Catering recorded an expenditure of Ksh 220,000.

Table 40: ICT, Education and Internship Recurrent Budget expenditure Performance

No	Economic Item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate(%)
1.	Salaries & Wages	721,713,765	120,285,627	17
2.	Refined fuels, Oils & Lubricants-others	3,000,000	600,000	20
3.	Hospitality-Catering Services	1,688,275	220,000	13
4.	Scholarships	25,000,000	140,000	1

No	Economic Item	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate(%)
5.	Facilitation of ECDE Officers & teachers	2,027,487	-	0
6.	Daily Subsistence Allowance	2,000,000	-	0
7.	Utilities-Electricity	1,000,000	-	0
8.	Utilities-Water and Sewerage	500,000	-	0
9.	Office & General Supplies-stationery	1,300,000	-	0
10.	Maintenance Expenses-Motor Vehicles	3,000,000	-	0
11.	Bandwidth CICs , Resource Centres, Libraries	1,700,000	-	0
12.	Communication-Telephone	300,000	-	0
13.	Advertising & Publicity	300,000	-	0
14.	Rent-Non-Residential (C.I.C Centres & showroom)	480,000	-	0
15.	Membership fees	100,000	-	0
16.	Contracted Guards	2,500,000	-	0
17.	Community Information Centres AIA	400,000	-	0
18.	Maintenance of Office-Furniture & Equipment	100,000	-	0
19.	Maintenance of ICT hardware equipment	200,000	-	0
20.	Purchase of Computers, Printers and other IT Equipment	100,000	-	0
21.	Bandwidth H/Q	6,900,000	-	0
22.	Webhosting	2,950,000	-	0
23.	County Bursaries	1,000,000	-	0
24.	CIC Repair & Maintenance	500,000	-	0
25.	SMS System	500,000	-	0
26.	ECDE Capitation	14,000,000	-	0
27.	Internship, Mentoring & Volunteer Programme	12,000,000	-	0
28.	Internship, Attachment and Volunteerism programme management (recruitment, mentorship and M&E)	700,000	-	0

Development Expenditure Performance

The department did not have notable development expenditure due to procurement delay occasioned by the government transition to the electronic procurement module.

Table 41: ICT, Education and Internship Development Expenditure Performance

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
Wote Nziu	Maintenance of ICT Innovation Centre				Not Started
	CTTI Development and capitation	14,000,000	-	0	Not Started
	Government Automation -Government Automation	6,034,670	-	0	Not Started
	Establishment of a Modern ECDE Centre at Wote Town	-	-	0	Not Started
	Construction of Uma Primary School ECDE - Mbooni	4,500,000	-	0	Not Started
Kikumbulyu North	Kikumbulyu North ECDE toilet	900,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
Makindu	Kisingo CTTI Scholarships for 20 students	595,740	-	0	Not Started
Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	-	0	Not Started
Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	2,000,000	-	0	Not Started
Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000	-	0	Not Started
All wards	FY 2022/23 Ward Development programmes		-	0	Not Started
Emali/Mulala	Ngelenge ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	0	Not Started
Ilima	Isovyu ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	0	Not Started
Ilima	Kyakatoni ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	0	Not Started
Ilima	Electrification of Nzukini CTTI (REREC matching grant)	1,000,000	-	0	Not Started
Ilima	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Ivingoni/Nzambani	Construction of Kiunduani ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,300,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
Ivingoni/Nzambani	Construction of Kiambani ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,300,000	-	0	Not Started
Ivingoni/Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000	-	0	Not Started
Ivingoni/Nzambani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kalawa	Construction of ECDE Centre at Muambani - Construction of one class	1,500,000	-	0	Not Started
Kalawa	Construction of ECDE at Mutembuku - Construction of one class	1,500,000	-	0	Not Started
Kalawa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kasikeu	Kasikeu ICT hub -Construction of ICT Centre, an office and Resource Centre/Social hall and purchase of 10,000L tank and 20 chairs.	3,000,000	-	0	Not Started
Kasikeu	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory	1,500,000	-	0	Not Started
Kasikeu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kathonzweni	Mutini ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kathonzweni	Kavumbu ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kathonzweni	Syethe ECDE- Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-	2,500,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	saw), Display soft board and Branding, Publicity and Signwriting				
Kathonzweni	Kathonzweni CTTI -Construction of two workshops	2,500,000	-	0	Not Started
Kathonzweni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kee	Mwea VTC Dormitory -Construction of a dormitory	3,000,000	-	0	Not Started
Kee	Kyamwalye ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kee	Kitandi ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kee	School feeding programme -School feeding for ECDE children	1,500,000	-	0	Not Started
Kee	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kiimakiu/Kalanzoni	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	-	0	Not Started
Kiimakiu/Kalanzoni	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,700,000	-	0	Not Started
Kiimakiu/Kalanzoni	Marwa CTTI -Twin workshop construction	1,600,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
Kiimakiu/Kalanzoni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kikumbulyu North	ECDE Makaani -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,500,000	-	0	Not Started
Kikumbulyu North	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kikumbulyu South	Makelenzuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kikumbulyu South	Ward Bursary - Award of Bursaries	1,850,000	-	0	Not Started
Kikumbulyu South	Construction of Mutokwe ECDE Toilet - Construction of Mutokwe ECDE 3 door toilet	700,000	-	0	Not Started
Kikumbulyu South	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Kilungu	Construction of an ECDE Class Kisekini - Construction Of An ECDE Class In Kisekini School (Standard)	3,000,000	-	0	Not Started
Kilungu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	-	0	Not Started
Kisau/Kiteta	Construction and equipping of Muutini ECDE- Class construction, latrine and playground	3,000,000	-	0	Not Started
Kisau/Kiteta	Construction and equipping of Iviani ECDE- Class construction, latrine and playground	3,000,000	-	0	Not Started
Kisau/Kiteta	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000	-	0	Not Started
Kisau/Kiteta	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	-	0	Not Started
Kithungo/Kitundu	Nthaani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
Kithungo/Kitundu	Syathani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kithungo/Kitundu	Muvuti ECDE Class-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kithungo/Kitundu	Installation of Rain Water goods, chairs, play equipment, fitting of shelves in store and 10,000 liters water tank at Kyambwika ECDE	500,000	-	0	Not Started
Kithungo/Kitundu	Youth Empowerment-2Jijiri Programme(KCB Matching Grant)	1,000,000	-	0	Not Started
Kitise/Kithuki	Construction of Mikauni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kitise/Kithuki	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Kitise/Kithuki	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Makindu	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Masongale ni	Ndauni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic	2,400,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
Masongale ni	Utini ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	0	Not Started
Masongale ni	Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	0	Not Started
Masongale ni	Iongoni ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	0	Not Started
Masongale ni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Mbitini	Construction of Kithatha ECDE class - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	0	Not Started
Mbitini	Construction of Manooni ECDE classes - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No.	3,600,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
Mbitini	Construction of Mbuveni ECDE classes - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	0	Not Started
Mbitini	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Mbooni	Kikima Town ECDE center -Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,500,000	-	0	Not Started
Mbooni	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the dormitory	1,000,000	-	0	Not Started
Mbooni	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Mtito Andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment	3,500,000	-	0	Not Started
Mtito Andei	Construction of Miamba ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Mtito Andei	Construction of Mbwetwani ECDE classrooms - Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display	3,500,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	soft board and Branding, Publicity and Signwriting				
Mtito Andei	Construction of Kamulalani ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Mtito Andei	Construction of Kambili ECDE classrooms - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Mtito Andei	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Mukaa	Kwa Malelu ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,000,000	-	0	Not Started
Mukaa	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Nguu/Masumba	Mbukani ECDE - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,250,000	-	0	Not Started
Nguu/Masumba	Kikumini ECDE- Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No.	3,250,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
Nguu/Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000	-	0	Not Started
Nguu/Masumba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Nguumo	Kawelu ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Nguumo	Wayona ECDE-Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0	Not Started
Nguumo	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Nzau/Kilili/Kalamba	Kilili ECDE -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	0	Not Started
Nzau/Kilili/Kalamba	Kwa Kalui ECDE -Construction of an additional classroom	1,200,000	-	0	Not Started
Nzau/Kilili/Kalamba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Thange	Purchase of mattresses for ECDE kids	500,000	-	0	Not Started
Thange	ECDE Classes At Ivoleni -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display	2,500,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	soft board and Branding, Publicity and Signwriting				
Thange	ECDE Classes At Thange -Construction of an additional classroom	1,500,000	-	0	Not Started
Thange	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Tulimani	Tulimani Primary ECDE class - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,500,000	-	0	Not Started
Tulimani	Musau Emale ECDE Class Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,500,000	-	0	Not Started
Tulimani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Ukia	Kavani ECDE -Construction of 1 class and office	2,000,000	-	0	Not Started
Ukia	Kikongooni ECDE -Construction of 1class and Office	2,000,000	-	0	Not Started
Ukia	Iiuni ECDE -Construction of 1class and Office	2,000,000	-	0	Not Started
Ukia	Matindini CTTI -Construction of toilet and electrification	1,500,000	-	0	Not Started
Ukia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Waia/Kako	Construction of Nduluku VTC dining Hall - Construction of a dining hall	5,000,000	-	0	Not Started
Waia/Kako	Construction of Mituvu ECDE class - Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,250,000	-	0	Not Started
Waia/Kako	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office &	4,250,000	-	0	Not Started

WARD	Expenditure Item	FY 2025/26 Printed Estimates	Expenditure at 30th 2025	Absorption Rate(%)	Project Status
	store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
Waia/Kako	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Wote/Nziu	Construction of Kitikyumu ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,400,000	-	0	Not Started
Wote/Nziu	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks	1,500,000	-	0	Not Started
Wote/Nziu	Youth Empowerment - Ujuzi Teke teke	1,000,000	-	0	Not Started
Mavindini	Kitumbai ECDE -Construction of 2no. ECDE Classrooms with an office & store, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	3,600,000	-	0	Not Started
Mavindini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started
Muvau/Kikumuni	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	0	Not Started
Muvau/Kikumuni	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	0	Not Started
Muvau/Kikumuni	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	-	0	Not Started
Muvau/Kikumuni	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	-	0	Not Started
Muvau/Kikumuni	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000	-	0	Not Started
Muvau/Kikumuni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	-	0	Not Started

4.7.2. Non-financial performance for the period

During the period under review, the department recorded a low non-financial performance across its departments. However, progress was realized under the Internship, Mentorship and Volunteerism Programme, where 49 interns were recruited and deployed, achieving 54 percent of the quarterly target. Additionally, 900 youth were trained under the 2Jijiri Programme, meeting the full quarterly target.

Table 42: ICT, Education and Internship Non-financial performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 30th September, 2025	Variance
Early Childhood Development Education	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centers	No. of ECDE centers with newly constructed classroom(s)	60	0	60
	ECDE school feeding programme	Early Childhood Development Education	ECDE learners under feeding programme	No. of ECDE learners under school feeding programme	894	0	0
	ECDE Capitation	Early Childhood Development Education	ECDE learners under ECDE capitation	No. of ECDE learners under ECDE capitation	40,000	0	0
County Bursary and Scholarship	County Bursary and Scholarship	Support to Education	Students supported with bursary	No. of bursary beneficiaries	3,000	0	3,000
		Support to Education	Continuing students supported through scholarships	No. of continuing students supported through scholarships.	587	0	587
Vocational Training	Infrastructural development	Vocational training	CTTIs Rehabilitated and equipped	No. of CTTIs rehabilitated and equipped;	17	0	17
	CTTI Capitation	Vocational training	Trainees benefiting from capitation	No. of trainees under capitation	5,000	0	0
	2jijiri programme	Vocational training	Youth trained to gain skills for employability	No. of youth trained to gain skills for employability	900	900	0
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship programme	90	49	41
Information and Communication Technology	ICT Infrastructural Development	ICT	Community information centres established	No. of new community information centres established	1	0	1
	Automation & Service Delivery	ICT	Increased automated services	Proportion of government services that have been automated	60	0	60

4.7.3. Challenges and Recommendations

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

1. **Logistical Constraints:**

Limited facilitation for officers to undertake field activities such as data collection, site verification, and preparation of Bills of Quantities (BQs) affected timely planning and project readiness.

2. **Delays in Procurement Processes:**

Challenges in the procurement process delayed the commencement of development projects, contributing to zero absorption under the development budget during the quarter.

3. **Inadequate Budgetary Provisions:**

Certain sub-sectors, notably the Library Services, lacked allocations for essential activities such as officer facilitation and maintenance. This hindered smooth implementation of planned operations.

4. **Under-Budgeting of Projects:**

Several projects were inadequately budgeted for, leading to the need for subsequent budget reallocations. This not only delayed project execution but also created inconsistencies in implementation timelines and financial reporting.

5. **Shortage of Staff:**

Vocational Training Centres (VTCs) continue to experience staff shortages, limiting the department's ability to effectively deliver training, supervision, and monitoring services.

6. **Limited Operational Funds:**

Minimal allocations to operations and maintenance constrained field activities, monitoring, and coordination of programmes, thereby affecting the pace of implementation and service delivery.

Recommendations

To enhance performance and ensure effective implementation of departmental programmes in subsequent quarters, the following measures are recommended:

1. **Enhance Logistical Support:**

Provide adequate facilitation and transport logistics to officers for data collection, project verification, and supervision to ensure timely preparation of project documents such as BQs and work plans.

2. Streamline Procurement Processes:

Fast-track procurement procedures while ensuring compliance with the Public Procurement and Asset Disposal Act to avoid implementation delays.

3. Strengthen Budgetary Planning:

Adopt realistic costing of projects during the budgeting process to minimize under-budgeting and eliminate the need for frequent budget reallocations. This will enhance predictability and project continuity.

4. Increase Funding for Operational and Maintenance Activities:

Allocate sufficient resources to operational areas such as monitoring, supervision, and maintenance of facilities, as these are critical to sustaining service delivery and efficiency.

5. Provide Adequate Budget for the Library Sub-Sector:

Ensure dedicated funding for the library sub-sector to support officer facilitation, resource maintenance, and modernization of library services in line with the county's education objectives.

6. Recruit and Deploy Additional Staff:

Address the staffing gaps in Vocational Training Centres and other educational institutions to strengthen capacity, improve training quality, and enhance institutional management.

4.8. Department of Gender, Children, Youth, Sports, and Social Services

4.8.1. Financial Performance Summary

In the first three months of FY 2025/26, the department spent a total of Ksh. 10,700,654 against a budget of Ksh. 267,938,299 which translated to an absorption rate of 4 percent. The personnel expenditure had 85 percent of the total expenditure while operations and maintenance had 15 percent expenditure of the total department expenditure as shown in figure 15.

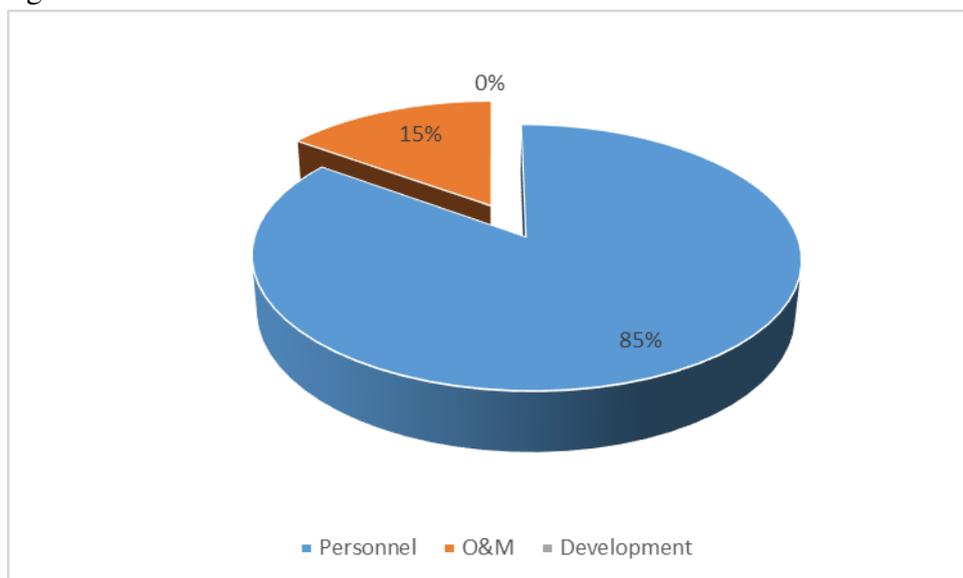


Figure 15: Expenditure absorption for Gender Department

Budget absorption improved notably from FY 2024/25 to FY 2025/26. In FY 2024/25, only 0.34 percent of the KES 238.17M budget was spent by September, with zero salary disbursement and minimal O&M and recurrent spending. By FY 2025/26, absorption rose to 4 percent of the Kshs. 267.94M budget, driven by 17 percent salary uptake, 6 percent O&M, and 13 percent total recurrent expenditure. There was no development expenditure during the period under review.

Table 43: Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	51,966,026	0	-	54,564,327	9,094,054	17
O&M	21,89,604	807,600	3.78	25,695,300	1,606,600	6
Recurrent	73,355,630	807,600	1.1	80,259,627	10,700,654	13
Development	164,815,000	-	-	187,678,672	-	-
Total	238,170,630	807,600	0.34	267,938,299	10,700,654	4

Recurrent Budget Performance

The total recurrent expenditure for the first three months was Ksh. 10,700,654 against a budget of Ksh. 80,259,627, translating to a 13 percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and Wages had the highest expenditure, followed

by Support to vulnerable groups and Youth Empowerment at Ksh. 978,600 and Ksh. 435,600 respectively. The analysis of the expenditure is provided in the table below;

Table 44: Department of Department of Gender Recurrent Expenditure Performance.

NO	Economic Item	Approved Budget Estimates FY 2025/26 (Ksh.)	Actual Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)
1	Salaries and Wages	54,564,327	9,094,054	17
2	Telephone, Telex, Facsimile & mobile phone services	210,000	-	0
3	Courier & Postal Services	30,000	-	0
4	Domestic Travel Costs	400,000	-	0
5	Daily Subsistence Allowance	1,100,000	70,200	6
6	Publishing & printing Services	200,000	-	0
7	Advertising, Publicity Campaigns & Awareness	200,000	-	0
8	Training Expenses	700,000	-	0
9	Hospitality-Catering Services	1,300,000	-	0
10	Office & General Supplies-stationery	700,000	-	0
11	Computer & Computer Accessories	400,000	-	0
12	Office & General Supplies-Sanitary	100,000	-	0
13	Refined Fuels, Oils & Lubricants	3,000,000	-	0
14	Membership Fees, Dues and Subscriptions to Professional Bodies	50,000	-	0
15	Planning, Budget, Statistics and Indicator Tracking	405,300	-	0
16	Budget implementation committee	400,000	-	0
17	Financial reporting	400,000	88,200	22
18	Performance contracting	500,000	-	0
19	Youth Empowerment Programme	2,000,000	435,600	22
20	Youth Empowerment Programme-MIS	800,000	-	0
21	Coordination of Sports activities at devolved units	1,500,000	-	0
22	Coordination of Youth activities at devolved units	1,500,000	-	0
23	Partnership and linkages	400,000	34,000	9
24	Coordination of Gender and social services activities at devolved units	1,500,000	-	0
25	Maintenance motor vehicles	1,500,000	-	0
26	Coordination of Makueni county youth sector working groups	600,000	-	0
27	Support to Vulnerable groups (OVCs/PWDs/Elderly/GBV)	3,000,000	978,600	33
28	Makueni Youth Apprenticeship Programme	500,000	-	0
29	Maintenance of a fitness centre	200,000	-	0
30	Maintenance of Office Equipment	200,000	-	0
31	MCEF(Tetheka Fund) - Administration Costs	1,600,000	-	0
32	Purchase of office furniture	300,000	-	0

Development Budget Performance

The department did not have development expenditure in the first quarter of FY 2025/26. The analysis of the expenditure is provided in the table below;

Table 45: Department of Gender Development Expenditure and Project Status

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
1	Emali Mulala	Makueni Child Protection Centre	2,000,000	-	0	Not started
2	HQ	Pwd empowerment support programme	1,000,000	-	0	Not started
3	HQ	KYISA Games	20,000,000	-	0	Not started
4	HQ	Makueni County Empowerment Fund	1,000,000	-	0	Not started
5	HQ	Ultra poor graduation model	1,953,500	-	0	Not started
6	HQ	Gender based violence Mitigation Programme	2,000,000	-	0	Not started
7	HQ	Youth Empowerment-Makueni youth fair)	2,000,000	-	0	Not started
8	HQ	Youth empowerment-Boda Boda support programme	3,000,000	-	0	Not started
9	HQ	Sport Development programme	9,000,000	-	0	Not started
10	HQ	Supa Cup	9,000,000	-	0	Not started
11	Mbitini	Mbeletu playground	3,500,000	-	0	Not started
12	Ivingoni/Nzambani	Construction of Talent Centre	5,000,000	-	0	Not started
13	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Kshs.500,000.00	1,000,000	-	0	Not started
14	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)	2,000,000	-	0	Not started
15	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000	-	0	Not started
16	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing	430,172	-	0	Not started
17	Thange	Support to groups (Public address systems)	1,000,000	-	0	Not started
18	Emali/Mulala	Sports Development -Ligi Mashinani	2,000,000	-	0	Not started
19	Emali/Mulala	PWD Economic empowerment program -Income generating activities for mapped PWDs	500,000	-	0	Not started
20	Emali/Mulala	Purchase of Chairs and Tents	1,000,000	-	0	Not started
21	Emali/Mulala	Training and issuance of driving licences-Tractor operators	300,000	-	0	Not started
22	Ilima	Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium	1,500,000	-	0	Not started
23	Ilima	fuel for Levelling of Isovyu playground (using county machinery)	500,000	-	0	Not started

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
24	Ivingoni/Nzambani	Ligi Mashinani, men, women and youth groups empowerment	1,500,000	-	0	Not started
25	Ivingoni/Nzambani	Makutano talent centre - Terraces	3,000,000	-	0	Not started
26	Kalawa	Ligi Mashinani	1,500,000	-	0	Not started
27	Kalawa	PWDS Sports development	500,000	-	0	Not started
28	Kalawa	Construction of a toilet at Kalawa play grounds	500,000	-	0	Not started
29	Kalawa	Levelling of 10 play grounds- Fuel for county machines	500,000	-	0	Not started
30	Kasikeu	Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000	-	0	Not started
31	Kasikeu	Support to Organized group(Women and Elderly) - Provision of Chairs and tents	2,000,000	-	0	Not started
32	Kasikeu	Support for PWDs and OVCs - Provision of assistive devices	500,000	-	0	Not started
33	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)	600,000	-	0	Not started
34	Kathonzweni	Support to organised Youth Group Programme	250,000	-	0	Not started
35	Kathonzweni	Youth Sports development	1,000,000	-	0	Not started
36	Kathonzweni	UPG Programme.(PLWD Households)	350,000	-	0	Not started
37	Kathonzweni	Facilitation of ID Cards replacement and registration	150,000	-	0	Not started
38	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000	-	0	Not started
39	Kee	Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralympics)	1,000,000	-	0	Not started
40	Kee	Youth empowerment -Driving course	700,000	-	0	Not started
41	Kee	Youth empowerment -Computer training	300,000	-	0	Not started
42	Kiimakui/Kalanzoni	Ligi Mashinani -sports development	1,000,000	-	0	Not started
43	Kiimakui/Kalanzoni	First edition of marathon	500,000	-	0	Not started
44	Kiimakui/Kalanzoni	PWD mapping -mapping and registration	500,000	-	0	Not started
45	Kiimakui/Kalanzoni	Levelling of Kiima Kiu Play ground	1,000,000	-	0	Not started
46	Kiimakui/Kalanzoni	Purchase of 12 Branded 100 seater tents and chairs for 12 self-help groups (Ngaamba Welfare Association,Kalembwani CBO,Marwa CBO,Kalanzoni CBO,Kiu-Joint Welfare,Nzeveni welfare,Kyeni kya Tangu welfare,Kyakima self help group,Utui Museo self help group,Kwa Miu Joint welfare,Kwa Ngumu Self help group,Naumi CBO)	3,000,000	-	0	Not started
47	Kikumbulyu North	Ajira kwa vijana -Ajira kwa vijana	2,000,000	-	0	Not

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
						started
48	Kikumbulyu North	Ligi Mashinani -Ligi Mashinani	1,000,000	-	0	Not started
49	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs	1,000,000	-	0	Not started
50	Kikumbulyu South	Ligi Mashinani -Support teams with playing kits (uniforms and balls) ,Support to youth groups and Support to ward leagues	3,000,000	-	0	Not started
51	Kikumbulyu South	PWD assistive device	500,000	-	0	Not started
52	Kikumbulyu South	Support to the elderly (Blankets and mattresses)	1,000,000	-	0	Not started
53	Kikumbulyu South	facilitation to the issuance of IDs and Birth certificates	330,000	-	0	Not started
54	Kikumbulyu South	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage	400,000	-	0	Not started
55	Kilungu	Ligi mashinani and awards-Awards, Health cover (first aid kit), Training of Coaches and Refs, Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics	2,000,000	-	0	Not started
56	Kilungu	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)	1,000,000	-	0	Not started
57	Kilungu	Purchase of 17 No. 100 seater branded tents with chairs	3,500,000	-	0	Not started
58	Kisau/Kiteta	Ligi-Mashinani	1,000,000	-	0	Not started
59	Kitise/ Kithuki	Sports Development -Ligi Mashinani	1,000,000	-	0	Not started
60	Kitise/ Kithuki	Sports Development -Ward Tournament	500,000	-	0	Not started
61	Kitise/ Kithuki	Pwd support -Mapping and assessment of pwds	500,000	-	0	Not started
62	Makindu	Ligi Mashinani -Facilitation of sports through cash awards and equipment	1,000,000	-	0	Not started
63	Makindu	Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward	2,000,000	-	0	Not started
64	Makindu	PWDs support -Provision of chicks & beehives- poultry & Apiculture	1,300,000	-	0	Not started
65	Masongaleni	Sports and Ligi Mashinani	1,000,000	-	0	Not started
66	Masongaleni	Support social empowerment economic programs - tents and chairs to groups	1,000,000	-	0	Not started
67	Masongaleni	Purchase of plastic chairs for churches	900,000	-	0	Not started
68	Masongaleni	Training and issuance of driving licences	1,000,000	-	0	Not started
69	Mbitini	Levelling of Kyemundu play ground-Levelling - Construction of soil erosion protection works	4,000,000	-	0	Not started
70	Mbitini	Levelling of Mutyambua Primary school playground and construction	2,000,000	-	0	Not started

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
		of protection works				
71	Mbitini	Vulueni play ground-Levelling and Construction of protection works	2,000,000	-	0	Not started
72	Mbitini	Enhance support of youth activities through Ligi Mashinani	1,000,000	-	0	Not started
73	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	500,000	-	0	Not started
74	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani	500,000	-	0	Not started
75	Mbitini	Issuance of birth certificates - Issuance of birth certificates across the ward	200,000	-	0	Not started
76	Mbitini	tents and chairs	1,000,000	-	0	Not started
77	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 -basket ball pitch, stone pitching, construction of podium and toilets and greening	2,000,000	-	0	Not started
78	Mbooni	Sports Development Programme - Support sport activities in the ward	1,000,000	-	0	Not started
79	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members	1,000,000	-	0	Not started
80	Mbooni	PWD Empowerment programme - Registration of PWDs in the ward	500,000	-	0	Not started
81	Mtito Andei	Youth Empowerment Mashinani-Sports development - Ligi Mashinani	1,000,000	-	0	Not started
82	Mtito Andei	Support to organized groups-Purchase of tents and Chair	2,400,000	-	0	Not started
83	Mtito Andei	Youth Empowerment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000	-	0	Not started
84	Mukaa	Mukaa sports development programme (Ligi Mashinani) - Purchase of sport items, cash awards and training of coaches	1,000,000	-	0	Not started
85	Nguu/Masumba	Construction of Nguu Playground(Running tracks, Football goal posts, drainage systems, basketball and volleyball courts and nets)	3,000,000	-	0	Not started
86	Nguu/Masumba	Sports development Ligi Mashinani	1,700,000	-	0	Not started
87	Nguu/Masumba	Facilitation of IDs & Birth Registration	300,000	-	0	Not started
88	Nguu/Masumba	Ajira kwa vijana - Metre drains on ward roads	1,000,000	-	0	Not started
89	Nguumo	Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000	-	0	Not started
90	Nguumo	Ajira Kwa Vijana	1,000,000	-	0	Not started
91	Nzaui/Kilili/Kalamba	Purchase of tents and chairs to groups	2,515,000	-	0	Not started

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
92	Nzaui/Kilili/Kalamba	Sports development -Support to teams in sporting leagues and marathon	1,000,000	-	0	Not started
93	Nzaui/Kilili/Kalamba	PWD support -Purchase of assistive devices	500,000	-	0	Not started
94	Nzaui/Kilili/Kalamba	Facilitation of IDs and Birth Certificate registration	300,000	-	0	Not started
95	Thange	Purchase of chairs for churches in the ward	1,000,000	-	0	Not started
96	Thange	Sports Development -Ligi Mashinani	1,500,000	-	0	Not started
97	Thange	PWDs Support -PWDs Devices,matresses ,blankets And food stuff	1,500,000	-	0	Not started
98	Thange	Social Support to women	200,000	-	0	Not started
99	Tulimani	Ligi Mashinani and Sports development programme	2,000,000	-	0	Not started
100	Tulimani	Support to Youth Groups	1,000,000	-	0	Not started
101	Tulimani	Support for the PWDs and Widower/window -Empower PWDs and Widower/Window	300,000	-	0	Not started
102	Ukia	Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program	1,000,000	-	0	Not started
103	Ukia	Kaumoni DEB -Levelling of field and fencing	1,000,000	-	0	Not started
104	Ukia	Kwa kamoli Talent Centre - Construction of Toilet	1,000,000	-	0	Not started
105	Waia/Kako	Ligi Mashinani -Ligi Mashinani	1,500,000	-	0	Not started
106	Wote/Nziu	Ajira Kwa vijana -Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time	2,000,000	-	0	Not started
107	Wote/Nziu	Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000	-	0	Not started
108	Wote/Nziu	PWD empowerment -Seed capital for business start ups for organized groups and also mapping	1,500,000	-	0	Not started
109	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in wote sub ward	1,500,000	-	0	Not started
110	Wote/Nziu	Youth and women empowerment-lukundo women group (purchase of catering utensils) @ Ksh 250,000 and Victoria squad youth group(to establish tree nursery @ ksh 250,000	500,000	-	0	Not started
111	Mavindini	Sports -Supply of sports gear and Award of cash prizes	2,000,000	-	0	Not started
112	Mavindini	Mavindini Playground - Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000	-	0	Not started
113	Mavindini	PWD -Provision of PWD assistive	700,000	-	0	Not

S/No	Ward	Expenditure Item/Project Name	FY 2025/26 Printed Budget Estimates (Ksh.)	Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)	Project Status
		devices				started
114	Muvau/Kikumini	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support	1,000,000	-	0	Not started
115	Ilima	purchase of six 100 seater tents and seats (all branded) for six self help groups	1,500,000	-	0	Not started
116	Kithungo/Kitundu	Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000	-	0	Not started
117	Kithungo/Kitundu	PWDs Mapping	500,000	-	0	Not started
118	Kithungo/Kitundu	Purchase of tents and chairs to groups -Mbu ya Kilamitho SHG,Nthaani SHG, Wikwayo Ngai ya Kati SHG, Atumia ma Kilenge SHG, Inee ya Muvaa SHG and Kaliani Welfare SHG	1,500,000	-	0	Not started

4.8.2. Non-Financial Performance

Over the first three months of FY2025/26, the government in partnership with Hope Mobility supported 143 persons with disabilities with assorted assistive devices thereby enhancing their self-reliance. Under sports development, the government facilitated election of sports councils and committees in all 30 wards to strengthen sports coordination and management across the county.

Table 46: Department of Gender, Children, Culture and Social Services Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
Gender and Social protection	Support to groups	Gender	Organized groups supported to start income generating activities	No. of groups supported to start income generating activities	115	0	115	Not started
	Support to persons with disabilities	Gender	Persons with disabilities supported with assistive devices	No. of persons with disabilities supported with assorted assistive devices	100	143	+43	Achieved in partnership with Hope mobility enhancing self-reliance for the PWDs
	Ultra-poor graduation programme	Gender	Households supported under ultra-poor graduation programme	No. of households supported through Ultra-poor graduation programme	165	0	165	The programme is aimed at graduating extreme poor household. Not implemented, it's at cabinet paper/Ministerial paper preparation level
	Gender based violence	Gender	Reduction in GBV cases	% reduction in reported GBV cases	20	0	20	
Sport development	Infrastructural development	Sports	Upgrading of sporting infrastructure	No. of play fields developed	14	0	14	The playgrounds are at different stages including procurement, requisition level and development of bills of quantities .
		Sports	Talent centres developed	No. of talents centres developed	2	0	2	At bills of quantities development stage.
	Sports activities	Sports	Sport league games supported to nurture talents and promote sports development	No. of leagues supported	4	0	4	Support to sporting activities at ward level 'ligi mashinani', sub-county level, 'supa cup' at county level and KYISA games at the national level

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
								not started. Currently at cabinet paper preparation level.
Youth empowerment	Support to youth groups	Youth	Youth groups supported to start income generating activities	No. of youth groups supported to start income generating activities	7	0	7	At ministerial paper preparation level
	Youth fair	Youth	Youth innovators engaged during exhibitions	No. of youth innovators participating during exhibitions	125	0	125	At cabinet paper preparation level
	Bodaboda support	Youth	Bodaboda support	No. of bodaboda operators supported	600	0	600	At cabinet paper preparation level
	Ajira Kwa vijana	Youth	Youth engaged in casual labour	No. of youth engaged in casual labour for income generation	1,000	0	1,000	At cabinet/Ministerial paper preparation level
	Skill enhancement	Youth	Youth empowered through motor-vehicle driving and motorcycle riding training	No. of beneficiaries trained and issued with licenses	45	0	45	The training of youth is at the ministerial paper preparation stage for Emali Ward and at the requisition stage for Kee Ward

4.8.3. Emerging Issues, Challenges and Recommendations

a). Emerging issues

- 1). Gender-Based Violence cases particularly affecting women, girls and children driven by socio-economic pressures and limited access to protection and response services.
- 2). Youth unemployment: A significant number of young people continue to face unemployment and limited livelihood opportunities especially in rural areas due to inadequate skills, low access to finance, and limited job creation in both formal and informal sectors.

b). Challenges

Over the period, the department faced the following challenges,

- 1) **Budget Constraints:** Inadequate budget allocations limited the scope of programmes, resulting in fewer beneficiaries being targeted compared to the existing demand. This will hinder the department's ability to fully achieve its core objectives and enhance service delivery
- 2) **Inadequate staff:** The department faces a shortage of personnel to effectively implement and supervise its programmes, resulting in some officers being overstretched and unable to provide adequate support across all activities.
- 3) **Facilitation challenges:** The department lacks a designated vehicle, which has hindered the timely provision of rescue services for Gender-Based Violence (GBV) cases and affected the ability to undertake field activities
- 4) **Increased needy cases reported.** There is an increased number of needy and vulnerable cases reported, far exceeding the available budget.

c). Recommendations

1. **Increase Budgetary Allocation:** Prioritize enhanced funding for critical social protection programs, especially those targeting PWDs, OVCs, and the elderly.
2. **Strengthen Public Private Partnerships:** Promote collaboration with private sectors and non-state actors to bridge resource gaps and leverage technical expertise.
3. **Procure departmental vehicle:** This will provide gender-based rescue operations, follow-up interventions and strengthen fieldwork
4. **Invest in continuous capacity building of the staff:** Allocate resources and develop structured training programs to regularly upskill staff in emerging technologies, education trends, and project management practices
5. **Develop and implement a staff exit and succession strategy:** Establish a formal staff exit and succession planning framework to proactively address staffing gaps resulting from retirement, transfers, or resignations. This will ensure service continuity and retention of institutional knowledge.
6. **Mainstream Gender and Disability in all Programs:** Ensure every project or initiative includes a gender and disability inclusion component.

4.9. Departments of Health Services

4.9.1. Financial Performance Summary

In the first three months of FY 2025/26, the Department of Health Services reported a cumulative expenditure of KShs. 942,182,539 out of a budget of KShs. 4,127,911,241, resulting in an absorption rate of 23 percent. This expenditure comprised 79 percent for personnel emoluments, 18 percent for development, and 3 percent for operations and maintenance. Figure 16 below illustrates the departmental expenditures by economic classification.

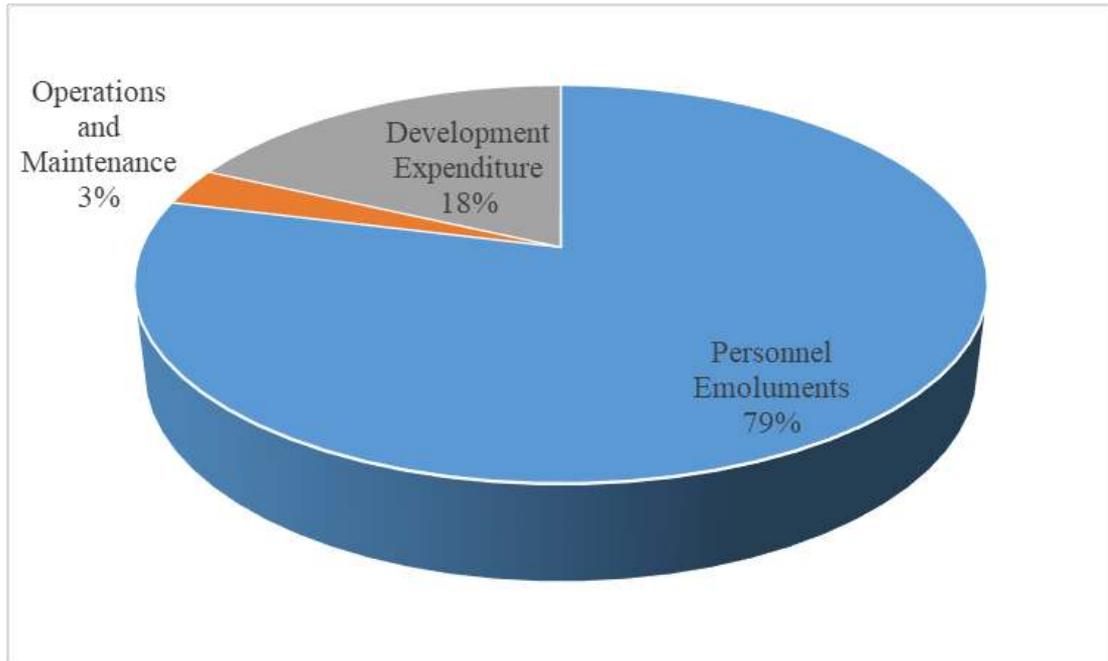


Figure 16: First quarter; Department of Health Services Expenditure per Economic Classification

Expenditure by economic classification

The overall departmental absorption rate rose by eight percent, increasing from 15 percent to 23 percent during FY 2024/25. Recurrent expenditure achieved a 24 percent absorption rate, marking a nine percent increase from 15 percent in FY 2024/25 to 24 percent in FY 2025/26. Additionally, the department reported an absorption rate of 30 percent for personnel emoluments, four percent for operations and maintenance, and 17 percent for development expenditure.

Table 47: First Quarter Health Department Summary Of Budget and Expenditures FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at Sept 30 th , 2025	Absorption Rate (%)
Personnel Emoluments	2,455,083,449	352,279,298	14	2,502,049,461	743,348,008	30
Operations and Maintenance	633,760,972	109,659,683	17	651,180,399	28,695,700	4
Recurrent	3,088,844,421	461,938,981	15	3,153,229,860	772,043,708	24
Development	1,062,729,401	159,873,965	15	974,681,381	170,138,831	17
Total	4,151,573,822	621,812,946	15	4,127,911,241	942,182,539	23

Recurrent Budget Performance

The department recorded a recurrent expenditure of KShs 772,043,708 against a budget of KShs 3,153,229,860, which is equivalent to 24 percent absorption rate. The highest expenditure within the recurrent budget was for salaries and wages, amounting to KShs 743,348,008, followed by the Community Health strategy and domestic daily subsistence allowances at KShs 27,000,000 and KShs 940,100, respectively. The fourth item with recorded expenditure was Recurrent Financing of Healthcare, totaling KShs 755,600. All other recurrent vote items did not incur any expenditure during the first three months of FY 2025/26.

Table 48: Health Department; Recurrent Expenditure for the period 1st July-30th September 2025

S/No.	Vote line Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)
1	Salaries and wages	2,502,049,461	743,348,008	30
2	2210799Community Health strategy	108,853,133	27,000,000	25
3	2210303Daily Subsistence Allowance	3,600,000	940,100	26
4	2211399Recurrent Financing of Healthcare	17,520,000	755,600	4
5	2210101Electricity	35,061,804	-	0
6	2210102Water and Sewerage	250,000	-	0
7	2210201Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	-	0
8	2210202Internet Connections	500,000	-	0
9	2210203Courier & Postal Services	50,000	-	0
10	2210301Travel Costs	2,100,000	-	0
11	2210502Publishing & printing Services	6,000,000	-	0
12	2210504Advertising, Awareness & Publicity Campaigns	300,000	-	0
13	2210799Post basic training	2,200,000	-	0
14	2210799Psychosocial counselling and Well being	4,000,000	-	0
15	2210799Reproductive Health-Family planning	7,750,000	-	0
16	2210704Seminars,training and conferences	1,500,000	-	0
17	2210801Catering Services(Receptions, Accommodation, drinks	3,000,000	-	0
18	2211001Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	310,000,000	-	0
19	2211021Purchase of Bedding and Linen	1,000,000	-	0
20	2211101General office Supplies-stationery	2,000,000	-	0
21	2211102Supplies and accessories for Computers	750,000	-	0

S/No.	Vote line Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)
22	2211103Sanitary and Cleaning Materials/Equipment	800,000	-	0
23	2211203Refined Fuels & Lubricants	11,000,000	-	0
24	2211306Membership fees	250,000	-	0
25	2211399Health Promotion and Awareness	2,000,000	-	0
26	2211399Community Medical Support and Outreach	7,000,000	-	0
27	Specialized implants	500,000	-	0
28	2211304Medical Bills	1,000,000	-	0
29	2211399Public Health	20,000,000	-	0
30	Health research and data management	2,000,000	-	0
31	Universal Health Care-Launch of Mutula Care	5,000,000	-	0
32	Promotion of network of care services	1,000,000	-	0
33	Promotion of county health laboratory services	10,000,000	-	0
34	2220101Maintenance Expenses-Motor Vehicles	10,000,000	-	0
35	2220201Maintenance of Plant, Machinery and Equipment	10,000,000	-	0
36	2220205Maintenance-Buildings-Non Residential	2,000,000	-	0
37	3111002Purchase of Office Computers, printers & photocopiers	800,000	-	0
38	2211399County supportive supervision, Commodity Audit	2,000,000	-	0
39	2211399Development of AWP	2,000,000	-	0
40	2211399Planning, budgeting ,Monitoring and evaluation	2,000,000	-	0
41	2211399Development of departmental strategic plan	2,000,000	-	0
42	2211399Annual performance review	1,000,000	-	0
43	2211399Rural Health Facilities Financing	31,461,990	-	0
44	2211399Primary health care	9,233,472	-	0
45	2211399County Ambulance Services/Maintenance	11,000,000	-	0
46	2220210Maintenance of Computers, Software	500,000	-	0

Development Budget Performance

The development expenditure was KShs 170,138,831 against a budget of KShs 974,681,381 resulting to a 17 percent absorption rate. The Essential medicines and medical supplies-AIA vote recorded the highest expenditure of 108,737,894 while Medical Health Services Fees - Facility Improvement fee (Cash collection) - Hospitals recorded an expenditure of Kshs 61,400,937. The other development vote items/projects/programmes did not record any expenditure over the period July-September 2025. The development implementation status is provided in the table 49 below.

Table 49: Department of Health Services Development Expenditure and Project Status

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
1	HQ	Essential medicines and medical supplies-AIA	250,000,000		108,737,894	43	Ongoing
2	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182,388,000		61,400,937	34	Ongoing
3	HQ	Upgrading of six model health facilities (one model health facility per sub county) through equipping, adequate staffing and renovations to provide comprehensive health care services	9,000,000			0	Not Started
4	HQ	Purchase and installation of mortuary fridges	10,000,000			0	Not Started
5	HQ	Purchase of medical Equipment	5,000,000			0	Not Started
6	Kikumbulyu North	Kisayani health centre wards	10,000,000			0	Not Started
7	Wote/Nziu	Nziu Health Centre-Installation of solar power	2,500,000			0	Not Started
8	Ilima	Construction of Laboratory at Kyambeke health center	2,000,000			0	Not Started
9	Ivingoni Nzambani	Construction of Outpatient block at Nthongoni Health Center	10,000,000			0	Not Started
10	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	10,000,000			0	Not Started
11	Kikumbulyu North	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land scaping and rehabilitation unit	5,000,000			0	Not Started
12	HQ	Nutrition Programme - matching grant	2,000,000			0	Not Started
13	HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000			0	Not Started
14	Kako/Waia	Kako health center Construction of administration block	3,940,000			0	Not Started
15	Kalawa	Kathulumbi- Solarization	2,200,000			0	Not Started
16	Mukaa	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,477,500			0	Not Started
17	Kilungu	Kyanganda Health Facility – construction of staff quarters	985,000			0	Not Started
18	Kitise/Kithuki	Kithuki Health centre	1,584,790			0	Not Started

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
19	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity	1,379,000			0	Not Started
20	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	1,477,500			0	Not Started
21	Mbitini	Mbenuu health centre - renovation of the facility	4,000,000			0	Not Started
22	Nzaui/Kilili/Kalamba	Construction of maternity block at Matiliku Sub County Hospital	2,500,000			0	Not Started
23	Nzaui/Kilili/Kalamba	Matiliku Sub County Hospital - Extension of Outpatient Block	1,500,000			0	Not Started
24	Thange	Kyaani Dispensary - construction of Maternity wing	2,955,000			0	Not Started
25	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	3,246,818			0	Not Started
26	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000			0	Not Started
27	Wote/Nziu	Nthangu dispensary-Purchase of a land and upgrading to a health center	1,000,000			0	Not Started
28	Ukia	Construction of male wards and theatre at Mukuyuni sub county hospital	3,880,000			0	Not Started
29	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000			0	Not Started
30	Kitise/Kithuki	Electrification, fencing and construction of a latrine in Manzani dispensary	1,000,000			0	Not Started
31	HQ	DANIDA- Primary healthcare in devolved context	23,341,500			0	Not Started
32	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000			0	Not Started
33	HQ	Doctor Salary Arrears	30,568,273			0	Not Started
34	HQ	SHIF/SHA Reimbursements	77,612,000			0	Not Started
35	HQ	AIA Mutula Care-Registration of 600 households into SHA(PWDs),Vulnerable and the needy @ KShs 3 Million Per Ward	90,000,000			0	Not Started
36	Emali/Mulala	Equipping of Laboratory at Mwasang'ombe Dispensary - equipping and operationalization	1,000,000			0	Not Started
37	Emali/Mulala	Fencing of Kwa Kakulu dispensary -fencing of the dispensary	1,000,000			0	Not Started
38	HQ	Primary Health Care	1,000,000			0	Not Started
39	Ilima	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre	2,500,000			0	Not Started
40	Ivingoni Nzambani	Support for CHPs-Purchase of bicycles for the CHPs mobility	2,900,000			0	Not Started

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
41	Ivingoni Nzambani	Renovation of Nzeveni health centre maternity - Partitioning of rooms, painting , ceiling and toilet construction	1,500,000			0	Not Started
42	Ivingoni Nzambani	Fencing Mang'elele -Fencing & installation of gate	1,000,000			0	Not Started
43	Kalawa	Kalawa Sub-county hospital X-ray building -Construction and equipping of x-ray facility	5,000,000			0	Not Started
44	Kalawa	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	1,500,000			0	Not Started
45	Kako/Waia	Ngunini Dispensary - construction of a new dispensary and a toilet	3,500,000			0	Not Started
46	Kasikeu	Upgrading and equipping of Kiou Top Dispensary - Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks	1,500,000			0	Not Started
47	Kasikeu	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	1,500,000			0	Not Started
48	Kasikeu	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	500,000			0	Not Started
49	Kathonzweni	Kathonzweni health centre -Completion and Equipping	1,000,000			0	Not Started
50	Kathonzweni	Mbuvo health centre -Completion and Equipping	1,000,000			0	Not Started
51	Kiima Kiu/Kalanzoni	Itumbule Health centre-Maternity block at Itumbule health centre	3,000,000			0	Not Started
52	Kiima Kiu/Kalanzoni	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	400,000			0	Not Started
53	Kikumbulyu North	Construction of Kathyaka Maternity Block	2,000,000			0	Not Started
54	Kikumbulyu North	Contracted Hospital Staff -Kikumbulyu North	720,000			0	Not Started
55	Kikumbulyu North	Purchase of Bicycles for CHVs	1,000,000			0	Not Started
56	Kikumbulyu North	Medical Bills	280,000			0	Not Started
57	Kikumbulyu South	Equipping of Mbuinzau and Kalungu dispensaries laboratory -Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	1,000,000			0	Not Started
58	Kikumbulyu South	Issuance of bicycles to CHP'S (mobility) in Kikumbulyu south ward -- Supply of bicycles to CHP'S in Kikumbulyu South ward	1,000,000			0	Not Started

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
59	HQ	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills	1,000,000			0	Not Started
60	Kikumbulyu South	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	720,000			0	Not Started
61	Kikumbulyu South	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	500,000			0	Not Started
62	Kilungu	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	2,000,000			0	Not Started
63	Kilungu	Fencing with a gate Kwa-Mukuta Dispensary including the Hospital chapel-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	1,000,000			0	Not Started
64	Kilungu	Fencing with a Gate of Kaia Dispensary-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs	1,000,000			0	Not Started
65	Kilungu	Relief Fund -Hospital waiving of bills to the needy hospitalized	1,000,000			0	Not Started
66	Kisau Kiteta	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	3,000,000			0	Not Started
67	Mbooni	Rehabilitation of Kitundu Dispensary	1,500,000			0	Not Started
68	Kitise/Kithuki	Medical Bills Kitise	650,000			0	Not Started
69	Makindu	Kavete dispensary and Kai dispensary -conversion of one room to lab and equipping at both facilities, Electrification of kai Dispensary and renovation of Kavete dispensary	2,000,000			0	Not Started
70	Makindu	Hospital Bills and implants	3,000,000			0	Not Started
71	Makindu	Recruitment of casual staff (4 nurses) in health facilities within the Ward	3,000,000			0	Not Started
72	Masongaleni	Support of community health promoters mobility – purchase of bicycles	500,000			0	Not Started
73	Mukaa	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	2,500,000			0	Not Started
74	Mukaa	Mutiluni dispensary patients' toilet, maternity water tower with installation of a tank -Construction of patients' toilet, installation of a maternity water tower including a tank.	1,500,000			0	Not Started
75	Mukaa	Equipping of Kamuthini dispensary laboratory	1,000,000			0	Not Started
76	Nguu Masumba	Katulani Dispensary -Construction of outpatient block and latrine	4,000,000			0	Not Started

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
77	Nguu Masumba	Fencing and gate at Mbulutini Dispensary	1,000,000			0	Not Started
78	Nguumo	Syumile health centre -renovations	2,500,000			0	Not Started
79	Nguumo	Kaunguni health centre -Renovation and upgrading	2,500,000			0	Not Started
80	Nzaui/Kilili/Kalamba	Surgical implants and employment of a nurse and a nutritionist	1,920,000			0	Not Started
81	Nzaui/Kilili/Kalamba	Renovation of Kalima,kilili and Nzeeni Dispensaries	500,000			0	Not Started
82	Thange	Kyaani Health Center -Construction of Maternity Ward	2,000,000			0	Not Started
83	Thange	Muthungue Dispensary -Electrification Of Muthungue	500,000			0	Not Started
84	Thange	Mobility Of CHPs -Supply of bicycles	500,000			0	Not Started
85	Ukia	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta put, ash pit and construction of toilet 3 door with urinal	3,000,000			0	Not Started
86	Ukia	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient, inpatient, administration and x-ray	2,000,000			0	Not Started
87	Wote/Nziu	Construction of Maternity unit at Nziu health centre - Construction of the maternity building	2,800,000			0	Not Started
88	Mavindini	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	4,000,000			0	Not Started
89	Mavindini	Kanthuni Dispensary -Renovation of Kanthuni dispensary	1,500,000			0	Not Started

4.9.2. Non-Financial Performance

As of September 30, 2025, the performance across key health indicators presents a mixed picture in relation to the FY 2025/2026 targets. The average length of stay increased slightly to 4.6 days, above the target of 4.2 days. In contrast, laboratory performance exceeded expectations, with 92 percent of facilities participating in external quality assurance schemes, surpassing the 90 percent target.

Services in all 241 operational public health facilities were automated far exceeding the target of 17. This was largely due to Taifa Care’s initiatives. Immunization coverage, cervical cancer screening, and chronic disease screenings all surpassed their respective targets. Notably, the proportion of fully immunized children under one year improved to 101 percent, exceeding the 100 percent target. However, the percentage of deliveries conducted by skilled personnel was 83 percent, and antenatal visits reached only 68 percent, both falling short of expectations, partly due to SHA requirements. The proportion of population registered under SHIF/SHA was 25 percent which was above the quarterly target of 12.5 percent.

The county recorded 71,340 physiotherapy visits against a target of 25,000. A total of 6,159 Orthopaedic and 4,361 occupational therapy visits were recorded in the first quarter. Community health services met their quarterly targets for dialogue days and ART/HIV care but struggled with outreach in counselling and group therapy sessions. TB cure and treatment success rates remained impressive at 94 percent and 98 percent, respectively, and school sanitation and deworming coverage of slightly exceeded targets. However, health promotion activities, including World Health Days, media engagements, and the dissemination of IEC materials, faced delays due to procurement issues.

In summary, while there have been significant achievements in automation, immunization, and disease screening, challenges remain in maternal health, rehabilitation services, and community outreach.

Table 50: Department of Health Services Non-Finance Performance For The Period 1st July to 30th September 2025

Key Performance Indicators (KPIs)	FY 2025/2026			Remarks
	Target	Achievements as at 30 th Sept 2025	Variance	
The average length of stay	4.2	4.6	0.4	
Facility death rate	4.4	5.6	1.2	
Percentage of facilities with sample referral networks	80	0	(80)	
Percentage of laboratories enrolled in External quality assurance schemes	90	92	2	
number of orders placed	4	1	(3)	There is one order per quarter
No. physiotherapy visits	25,000	71,340	46,340	Its above quarterly target (6250)
No. orthopedic visits	21,000	6,159	(14,841)	Its above quarterly target (5250)

Key Performance Indicators (KPIs)	FY 2025/2026			Remarks
	Target	Achievements as at 30 th Sept 2025	Variance	
No. occupational therapy visits	13,700	4,361	(9,339)	Its above quarterly target (3425)
No. of health facilities renovated	18		(18)	
No. of facilities automated	17	241	224	Taifa care has automated all operational health facilities
No. of HH registered under Makueni care	18,000		-18000	
The proportion of population registered under SHIF/SHA	50	25	-25	Its above quarterly target (12.5%)
Proportion of children under one year Fully immunized	100	101	1	Above target
% of deliveries conducted under-skilled personnel	93	83	(10)	SHA requirement have negatively affected skilled deliveries
% of pregnant women attending at least 4 ANC visits	73	68	(5)	SHA requirement have negatively affected ANC visits
Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	-	
Proportion of children 6-59 months supplemented with Vitamin A	90	82	(8)	Some targeted population of 1-5 years hard to reach especially after completing immunization schedule
Percentage of women aged 15–49 years screened for cervical cancer	1	1.2	0.2	
% of over five outpatient cases patients screened for hypertension	1	1.2	0.2	
% of over five outpatient cases screened for diabetes	1	1.4	0.4	
No. of residents reached with counseling services	65,000	18,015	(46,985)	Above the quarterly target (16250)
No. of one on one structured sessions	7,000	2,600	(4,400)	Above the quarterly target (1750)
No. of groups therapy services provided	3,300	1,003	(2,297)	Above the quarterly target (8250)
No. of established community health units	240	240	0.0	
No. of community dialogue days conducted	2,200	550	-1650.0	within the quarterly target (550)
% of expectant women LWHIV who are currently on ART	100	100	-	
% of HIV positive clients linked to care	100	100	-	
TB cure rate	94	94	-	
TB treatment success rate	99	98	(1)	Active defaulter follow up ongoing

Key Performance Indicators (KPIs)	FY 2025/2026			Remarks
	Target	Achievements as at 30 th Sept 2025	Variance	
Proportion of schools with required sanitation & hygiene standards	85	86	1	
The proportion of school-going children dewormed	60	63	3	
The number of world health days commemorated	11	2	(9)	Within the quarterly target (2)
Number of Radio/TV sessions held	12	4	(8)	Within the quarterly target (3)
Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	24,000	1,500	(22,500)	Partner supported (procurement process ongoing)

4.9.3. Emerging Issues, Challenges and Recommendation

The emerging issues, key challenges, and recommendations in the health sector are centered on the transition to a new national health financing model and the continuous drive toward Universal Health Coverage (UHC).

Emerging issues

- 1) The transition from the National Health Insurance Fund (NHIF) to the Social Health Authority (SHA) under the Social Health Insurance Act (2023) necessitates a restructuring of county health insurance schemes, claims processing, and facility accreditation.
- 2) The population is facing a high prevalence of Non-Communicable Diseases (NCDs), such as hypertension and diabetes.
- 3) Increased demand for services has caused congestion at major facilities, particularly the County Referral Hospital and the Mother and Child Hospital in Wote.
- 4) The County Referral Hospital's Strategic Plan (2025–2030) aims to enhance specialized services, including minimally invasive surgery (laparoscopic tower), hemato-pathology, and neurosurgery.
- 5) Emerging diseases, such as monkey pox, are being reported in the county, especially along the Nairobi-Mombasa highway.

Challenges

- 1) The proposed adoption of electronic government procurement (e-GP) has caused delays in acquiring goods and services within the health sector.
- 2) Low reimbursement rates for SHA/SHIF claims have led to a shortage of operational funds for healthcare facilities.
- 3) The national SHA framework has not fully implemented social protection for vulnerable and indigent households, potentially worsening their access to healthcare.
- 4) The successful county-level Universal Healthcare Coverage (UHC) scheme, known as Makeni UHC, must be realigned with the new national SHA/Social Health Insurance Fund (SHIF) framework while ensuring continued coverage for indigent households.
- 5) There is a shortage of healthcare workers and a lack of automation in the Health Management Information System (HMIS).
- 6) The adoption of new healthcare technologies remains low.
- 7) The implementation of existing policies and guidelines is not optimal.
- 8) Poor health-seeking behavior, combined with the emergence and re-emergence of diseases, is contributing to an increase in both communicable and non-communicable diseases.

Recommendations

- 1) **Strengthen MakeniUHC:** Enhance the MakeniUHC program to specifically support vulnerable and indigent households. Ensure they receive comprehensive care, including

inpatient, outpatient, dental, optical, chronic illness management, and emergency services, as the national framework evolves.

- 2) **Mobilize SHA Registration:** Actively encourage all residents to register for and pay into the national SHIF, aiming for over 50% SHA registration across the county.
- 3) **Enhance Sustainability:** Strategically pool and mobilize resources to ensure the long-term sustainability of the county's UHC program.
- 4) **Service Expansion:** Implement the Referral Hospital's Strategic Plan to establish Centres of Excellence for specialized care, particularly for non-communicable diseases (NCDs), to improve care quality and reduce the need for external referrals.
- 5) **Primary Health Care:** Prioritize interventions that enhance access to essential primary healthcare, aiming to reduce the overall disease burden, including maternal, infant, and child mortality.
- 6) **Quality and Policy Implementation:** Focus on improving care quality and implementing relevant policies.
- 7) **Compliance and Standardization:** Continue to enhance quality assurance in clinical services by developing Laboratory Standard Operating Procedures (SOPs) and ensuring compliance with international standards.
- 8) **Addressing NCDs:** Develop and implement targeted programs for the screening, early detection, and management of chronic NCDs, such as hypertension and diabetes.
- 9) **Strengthen Information Systems:** Accelerate the automation of the Health Management Information System (HMIS) to improve efficiency, data accuracy, and decision-making.

4.10. Department of Trade, Marketing, Industry, Culture, and Tourism

4.10.1. Financial Performance Summary

In the first quarter of FY 2025/26, the department of trade had a total expenditure KShs. 17,245,877 against a budget of KShs 226,113,693 which represented eight percent absorption rate. The total expenditure incurred during the period was 35 percent on operations and maintenance and 56 percent on personnel emoluments. Figure 17 below illustrates the departmental expenditures by economic classification.

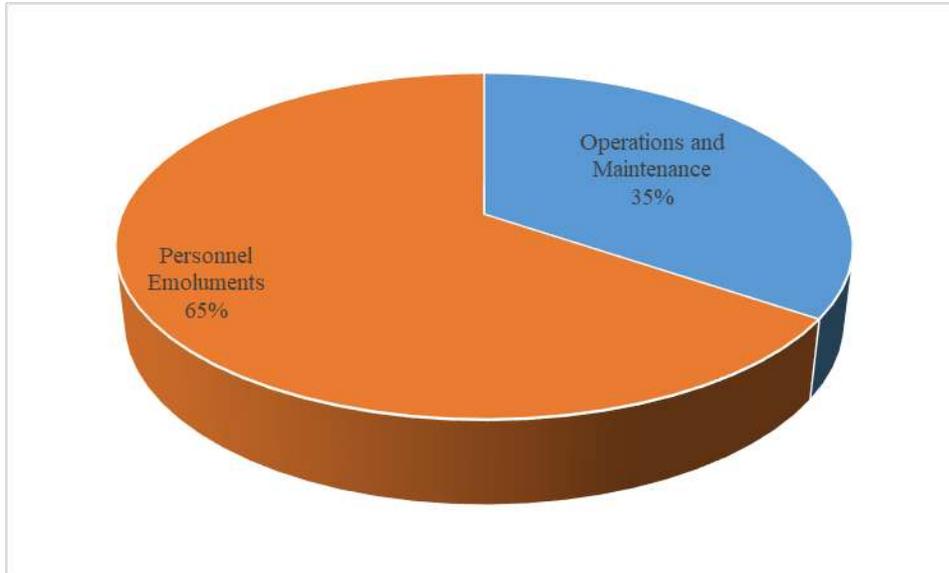


Figure 17: Expenditure Percentage per Economic Classification

Expenditure by economic classification

The department spent KShs. 17,245,877 on recurrent activities translating to absorption rate of 12 percent. The overall departmental absorption rate in quarter one of FY 2025/26 rose by five percent, increasing from three percent in quarter one of FY 2024/25 to eight percent reported in quarter one of FY 2025/26. Personnel emoluments (salaries and wages) expenditure achieved a 17 percent absorption rate while operations and maintenance recorded an absorption rate of eight percent. The department did not record any expenditure on development primarily due to delayed exchequer release and delay in procurement of development projects.

Table 51; Trade Department, First Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	58,990,000	-	0	67,763,862	11,293,977	17
O&M	83,980,000	5,586,928	7	75,849,831	5,951,900	8
Recurrent	142,970,000	5,586,928	4	143,613,693	17,245,877	12
Development	34,250,000	-	0	82,500,000	-	0
Total	177,220,000	5,586,928	3	226,113,693	17,245,877	8

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of KSh. 11,967,377 translating to 10 percent absorption rate followed by Trade development & promotion with expenditure of KSh. 4,282,610 representing 51 percent absorption rate. Tourism development & promotion had the third highest expenditure of KSh 875,890 translating to an absorption rate or 33 percent.

Table 52; Trade Department, Expenditure by Programme and Sub Programme

Programme	Sub-Programme	Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. General administration & planning	124,916,677	-	11,967,377	-	10	-
Trade development & promotion	SP2. Trade development & promotion	8,460,000	74,500,000	4,282,610	-	51	-
Industrial development and promotion	SP3. Industrial development and promotion	945,175	2,000,000	-	-	0	-
Tourism development & promotion	SP4. Tourism development & promotion	2,631,841	2,000,000	875,890	-	33	-
Culture, Art and the Music promotion	SP5. Culture, Art and the Music promotion	6,660,000	4,000,000	120,000	-	2	-
	Sub Total	143,613,693	82,500,000	17,245,877	-	12	-

Recurrent Budget Performance

The highest expenditure was recorded under the salaries and wages vote, totalling, KSh. 11,293,977, followed by promotion of public sanitation, which accounted for KSh. 3,426,110. Tourism Promotion development programme had the third highest expenditure of KSh 875,890.

Table 53; Trade Department, Recurrent Expenditure for the period 1st July-30th September 2025

S/No	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditure as at 30th Sep 2025	Absorption Rate (%)
1.	Salaries & Wages	67,763,862	11,293,977	17
2.	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	48,232,815	3,426,110	7
3.	Tourism Promotion development programme	1,600,000	875,890	55
4.	Exhibitions and Trade fairs	1,317,016	727,700	55
5.	Daily Subsistence Allowance	1,300,000	203,400	16
6.	Fuels, Oils & Lubricants	1,850,000	200,000	11
7.	Marketing of County products (promotion)	1,300,000	128,800	10

S/No	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditure as at 30th Sep 2025	Absorption Rate (%)
8.	Hospitality-Catering Services	900,000	120,000	13
9.	Arts, Music and Culture Promotion and Development	1,800,000	120,000	7
10.	Office & General Supplies-stationery	200,000	100,000	50
11.	Water and Sewerage	100,000	50,000	50
12.	Electricity	700,000	-	0
13.	Communication - Telephone, Telex, Facsimile & Mobile phone Services	600,000	-	0
14.	Domestic Travel Costs	1,200,000	-	0
15.	Publishing & printing Services	200,000	-	0
16.	Subscription to professional bodies	100,000	-	0
17.	Advertising & Publicity	200,000	-	0
18.	Planning, budgeting and indicator tracking	300,000	-	0
19.	Training Expenses	500,000	-	0
20.	Office & General Supplies-Sanitary, furniture	400,000	-	0
21.	Maintenance Expenses-Motor Vehicles	1,950,000	-	0
22.	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	1,500,000	-	0
23.	E Marketing Portal	200,000	-	0
24.	Makueni Recording Studios	400,000	-	0
25.	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	500,000	-	0
26.	Market Governance	5,000,000	-	0
27.	Makueni County Choir	2,000,000	-	0
28.	Consumer Protection programme	1,500,000	-	0

Development Budget Performance

During the period, there was no expenditure in development.

Table 54: Development Expenditure Per vote

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
1	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward	50,000,000	-	-	-	Not Started
2	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu,Kambu,Kikima,,Kibwezi)	3,250,000	-	-	-	Not Started
3	Kithungo/Kitundu	Construction of Yang'ang'a public toilet	750,000	-	-	-	Not Started
4	HQ	MSMEs Development programme (Parasol, Apron/dustcoats, tables)	3,000,000	-	-	-	Not Started
5	HQ	Cottage/Jua kali industry development (2 per sub county)	2,000,000	-	-	-	Not Started
6	HQ	Tourism infrastructure improvement at Makongo solar and tanks	2,000,000	-	-	-	Not Started
7	HQ	Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,000,000	-	-	-	Not Started
8	HQ	Skip Bins (Kikima, Nunguni, Mtito Andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	2,000,000	-	-	-	Not Started
9	HQ	Construction of Kathonzweni Market Toilet	1,000,000	-	-	-	Not Started
10	Mukaa	Construction of Maiani Market Shade	3,500,000	-	-	-	Not Started
11	HQ-Nguumo	County signage and branding	2,000,000	-	-	-	Not Started
12	HQ-Nguumo	Cultural sites and infrastructure improvement	3,000,000	-	-	-	Not Started
13	HQ-Nguumo	Cultural sites infrastructure improvement	1,000,000	-	-	-	Not Started
14	HQ-Nguumo	Nguumo modern carwash	1,000,000	-	-	-	Not Started
15	Nguumo	Construction of a public toilet at Kiunduani market	2,000,000	-	-	-	Not Started
16	Emali/Mulala	Construction of 5-door public toilet at Jua kali ground - Construction of 5-door public toilet	2,000,000	-	-	-	Not Started
17	Kasikeu	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet	750,000	-	-	-	Not Started
18	Kasikeu	Kima Public Toilet -Construction of Kima Market Public toilet	750,000	-	-	-	Not Started
19	Thange	Construction of public toilet at Utithi Market	500,000	-	-	-	Not Started
20	Thange	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	1,000,000	-	-	-	Not Started

4.10.2. Non-financial performance for the period

During this period, the department verified 122 pieces of weighing and measuring equipment and participated in two trade fairs and exhibitions. In collaboration with the Tourism Regulatory Authority (TRA), the department trained and informed members of the Makueni Hospitality

Association (MHA) about hospitality standards for accommodation and catering establishments. Additionally, the department organized World Tourism Day activities in Kivale Forest, Mbooni, to emphasize tourism's role in development and global unity.

Table 55; Trade Department, Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 30th September, 2025	Variance
Trade Development and Promotion	Trade Development and Promotion	Trade	Enhanced consumer protection	No. of MSMEs trained	180	0	0
				No. of stakeholders' fora held	4	2	2
				No. of trade fairs & exhibitions held/participated	4	2	-2
				No. of public toilets constructed	17	0	0
				No. of trade infrastructure developed and renovated	4	0	0
				construction of new market sheds	2	0	0
				No. of weighing and measuring equipment verified	7000	122	6,878
				No. of weighing and measuring equipment inspected	1700	0	0
				No. of skip bins installed for solid waste collection in designated areas.	4	0	0
Industrial development	Industrial development	Trade	Increased income	Number of products developed	5	0	0
				Number of innovations supported	10	11	1
				Number of Cottage industries promoted	2	7	

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26		
					Target(s)	Actual as at 30th September, 2025	Variance
Marketing and market linkages	Marketing and market linkages	Trade	Market Linkages	Number of producers linked to market	30	11	19
				No. of trade fairs and exhibitions held	4	2	2
Tourism development and promotion		Tourism	Increased earnings from tourism and culture	No. of tourism site promoted	2	1	-1
				No. of circuits promoted	1	2	0
				No. of activities implemented in the master plan	2	0	-2
				No. of stakeholders engaged	25	37	22
Conservation, Preservation and Promotion of Arts, Culture and Heritage		Culture	Increased earnings from tourism and culture	No. of cultural festivals and exhibitions held	7	0	0
				No. of artists promoted and supported in the cultural and creative industries	185	0	0
				No of culture events held	2	0	0

4.10.3. Challenges, Lessons Learnt and Recommendations

Challenges

- a) Payment processing delays impeded the timely execution of planned programs.
- b) Inadequate transportation capacity and over-reliance on limited vehicles disrupted scheduled activities.
- c) Staffing constraints, particularly the shortage of weights and measures officers, undermined service delivery.
- d) Financial limitations curtailed the reach and impact of training and capacity-building interventions.
- e) Competing departmental priorities exerted additional pressure on already constrained resources.
- f) Delays by contractors and insufficient funding slowed project implementation, adversely affecting the quality and upkeep of sanitation facilities

Lessons learnt

- a) Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- b) Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of training initiatives.
- c) Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.
- d) Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

Recommendations

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- c) Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- d) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- e) Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

4.11. Department of Infrastructure, Transport, Public Works, Housing and Energy

4.11.1. Financial Performance Summary

In the first three months of FY 2025/26, the Department of Infrastructure reported a cumulative expenditure of KSh 15,406,770 out of a budget of KSh 684,844,251, resulting in an absorption rate of two percent. This expenditure comprised 94 percent for personnel emoluments, and six percent for operations and maintenance. Figure 18 below illustrates the departmental expenditures by economic classification.

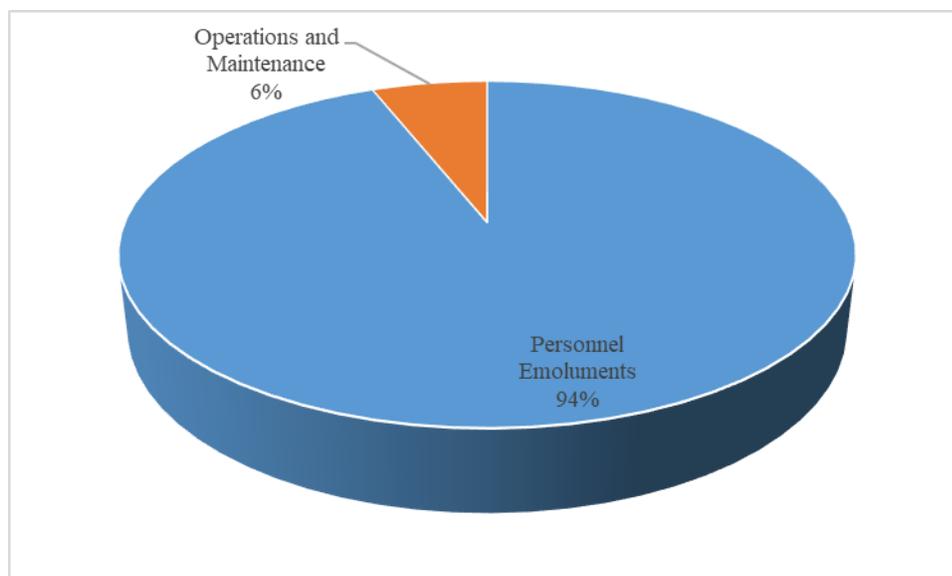


Figure 18; Department Of Infrastructure, First Quarter Expenditure by Economic Classification

Expenditure by Economic Classification

The department spent KShs. 15,406,770 on recurrent translating to absorption rate of 9 percent and had no expenditure on development. The overall departmental absorption rate in Q1 of FY 2025/26 rose by 1.4 percent, increasing from 0.62 percent to two percent reported over the same period FY 2024/25. Personnel emoluments (salaries and wages) expenditure achieved a 17 percent absorption rate while operations and maintenance recorded an absorption rate of one percent. The department did not record any expenditure on development primarily due to delayed exchequer release and delay in procurement of development projects.

Table 56; Infrastructure Department, First Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	82,719,715	-	0	86,855,701	14,475,950	17
Operations and Maintenance	56,022,564	5,587,160	10	76,591,812	930,820	1
Recurrent	138,742,279	5,587,160	4	163,447,513	15,406,770	9
Development	841,264,094	530,000	0.06	521,396,738	-	0
Total	980,006,373	6,117,160	0.62	684,844,251	15,406,770	2

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of Kshs. 15,038,770 translating to 14 percent absorption rate followed by energy infrastructure development with expenditure of Kshs. 368,000 representing 2 percent absorption rate. Road transport and infrastructure development programmes did not incur any expenditure in the first quarter of FY 2025/26.

Table 57: Expenditure By Programme and Sub Programme

Programme	FY 2025/26 Printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	106,462,513	-	15,038,770	0	14	-
Road transport	31,945,000	457,431,738		0	0	0
Infrastructure development	1,945,000	1,000,000		0	0	0
Energy Infrastructure & development	23,095,000	62,965,000	368,000	0	2	0
Total	163,447,513	521,396,738	15,406,770	-	9	0

Recurrent expenditure

Analysis of the recurrent expenditure shows that the total expenditure incurred was Kshs. 15,406,770. The highest expenditure was on salaries and wages at KShs. 14,474,950 followed by development of annual energy inventory survey at KShs. 368,000. Daily Subsistence Allowance was third with an expenditure of Ksh 265,000.

Table 58: Infrastructure Department; Recurrent Expenditure for the period 1st July-30th September 2025

S/No.	Vote Line /Expenditure Item	Fy 2025/26 Printed Budget Estimates	Expenditure As At 30th Sept 2025	Absorption Rate (%)
1.	Salaries & Wages	86,855,701	14,475,950	17
2.	Development of Annual Energy inventory survey	400,000	368,000	92
3.	Daily Subsistence Allowance	1,000,000	265,000	27
4.	Planning, budget indicator tracking	500,000	226,000	45
5.	Domestic Travel Costs	500,000	71,820	14
6.	Casuals and other contracted services	105,000	-	0
7.	Utilities- Electricity	20,000,000	-	0
8.	Telephone, Telex, Facsimile & mobile phone services	200,000	-	0
9.	Communication-Internet Connection	25,000	-	0
10.	Communication-Courier & Postal Services	20,000	-	0
11.	Publishing & printing Services	250,000	-	0
12.	Subscription to Newspapers, Magazines & Periodicals	25,000	-	0
13.	Advertising, Publicity Campaigns & Awareness	50,000	-	0
14.	Hire of Equipment, Plant & Machinery	1,000,000	-	0
15.	Hire of vehicles	500,000	-	0
16.	Training Expenses	1,300,000	-	0
17.	Catering Services(Receptions, Accommodation, drinks	1,500,000	-	0
18.	Office & General Supplies-stationery	1,000,000	-	0
19.	office & General Supplies-Computer Accessories	800,000	-	0
20.	Office & General Supplies-Sanitary	100,000	-	0
21.	Fuels, Oils & Lubricants	3,500,000	-	0
22.	Contracted professional services	100,000	-	0
23.	Budget Implementation Committee	400,000	-	0
24.	Financial Reporting	400,000	-	0

S/No.	Vote Line /Expenditure Item	Fy 2025/26 Printed Budget Estimates	Expenditure As At 30th Sept 2025	Absorption Rate (%)
25.	Partnership engagement-Matching fund	1,000,000	-	0
26.	Departmental welfare and capacity building and team building expenses	1,350,000	-	0
27.	Continuous professional development (CPD) workshops, conventions and conferences	900,000	-	0
28.	Membership fees, Dues & Subscriptions to Professional Bodies	300,000	-	0
29.	Maintenance Expenses-Motor Vehicles	4,000,000	-	0
30.	Maintenance Expenses-Plant & Equipment	25,000,000	-	0
31.	Maintenance of Office Furniture	66,812	-	0
32.	Maintenance-Buildings- Non Residential	2,000,000	-	0
33.	Annual roads inventory and condition survey	400,000	-	0
34.	Development of county buildings inventory and condition survey	400,000	-	0
35.	Material testing and quality control	250,000	-	0
36.	Purchase of Office Furniture	300,000	-	0
37.	Design & supervision of roads	250,000	-	0
38.	Design and documentation of building projects and other civil works	250,000	-	0
39.	scooping, design ,supervision of electrical works of county facilities and energy projects	300,000	-	0
40.	Departmental performance review	600,000	-	0
41.	Development and operationalization of policies	400,000	-	0
42.	County transport and safety committee	250,000	-	0
43.	Public transport management	500,000	-	0
44.	Energy Promotion	1,000,000	-	0
45.	Road Maintenance and Construction Unit	2,500,000	-	0
46.	Annual vehicle inspection	400,000	-	0
47.	Purchase of Computers/laptops/cameras/printers	500,000	-	0

Development Expenditure performance

The department did not incur any development expenditure in the quarter. The department also completed projects that were ongoing at the close of FY 2024/25 awaiting for their reallocation in FY 2025/26 supplementary budget (1) estimates. Table 59 below presents the implementation status of the FY 2025/26 projects in quarter one.

Table 59: Transport Department Development Expenditure and Project status

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
1	HQ	Green energy promotion	3,500,000	-	-	0	Not started
2	HQ	Housing Programme	1,000,000	-	-	0	Not started
3	HQ	Roads Maintenance Fuel Levy	146,891,738	-	-	0	Not started
4	HQ	Maintenance of street/flood lights- Climate action	10,000,000	-	-	0	Not started
5	HQ	Rural Electrification Programme - RRECC Matching grant	30,000,000	-	-	0	Not started
6	Ilima	Construction of Kithioni drift -RMLF	15,000,000	-	-	0	Not started
7	Kitise/Kithuki	Construction of Londokwe Drift - RMLF	7,500,000	-	-	0	Not started
8	Wote/Nziu	Construction of Kyambui Drift - RMLF	5,000,000	-	-	0	Not started
9	Nguu/Masumba	Construction of Kitende Drift - RMLF	14,000,000	-	-	0	Not started
10	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti	9,000,000	-	-	0	Not started

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		drift -Opening, grading and structures - RMLF					started
11	Kithungo/Kitundu	Roads improvement Programme	2,500,000	-	-	0	Not started
12	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa Mwevyo road opening	2,500,000	-	-	0	Not started
13	Kilungu	REREC Matching Grant	2,000,000	-	-	0	Not started
14	Kilungu	Road improvement-NYS/MTF	1,000,000	-	-	0	Not started
15	Thange	Installation of floodlight at Utithi and Yumbuni	600,000	-	-	0	Not started
16	Kako Waia	Roads improvement Programme-Opening of Kwa Kiuani-Kitongu-Mukio-Kwa Ndung	3,000,000	-	-	0	Not started
17		Maintenance of Electric Fence	6,000,000	-	-	0	Not started
18	Kalawa	Mutembuku Floodlight	500,000	-	-	0	Not started
19	Kilungu	Opening of Itambani -Kilisa road	500,000	-	-	0	Not started
20	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000	-	-	0	Not started
21	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Kisingo - Ngomano Road 2. Quality Estate (Wote road) – Kwa Nzomo – Kwa Kamoli – Kwa Shekh – Vocational training - Kwa Ngunga. 3. Kwa Karanja – Kwa Malembwa – Kwa Agnes Mbiti – Kwa Katumbi Kimolo – Junction Miangeni Kamboo road. 4. Mulili – Yimwaa 5. Skygo Petrol station– Kwa Ndavuti – Kwa Muthami – Kyanda Shopping – Kwa Ikwava – Kwa Matitii – Kwa Tisya (Kai road) – China Ngukuni. 6. Kisingo – Kai. 7. Yimwaa - Itulu. 8. Kwa See (Nguuni road) – Kwa Mwango – GNCA Church- Kwa Ben Wote road. 9. Chief's Gate - Kwa Musilu resident – Kwa Kazungu - Railway. 10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Grading of Kiambani Schools play fields.	4,890,000	-	-	0	Not started
22	Mukaa	Road improvement programme	3,000,000	-	-	0	Not started
23	Muvau/Kikumini	Roads Maintenance	5,500,000	-	-	0	Not started
24	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road -Installation of drift - RMLF	5,500,000	-	-	0	Not started
25	Emali/Mulala	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures - RMLF	4,000,000	-	-	0	Not started
26	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening	2,500,000	-	-	0	Not started
27	Emali/Mulala	Mulala primary bridge	700,000	-	-	0	Not started
28	Emali/Mulala	Murraming Kithiu - Muuni - Kwa Nzolo -	1,000,000	-	-	0	Not

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		Kwa Kitoo Road					started
29	Emali/Mulala	Kwa Kausha Mulala Road Structures - RMLF	1,000,000	-	-	0	Not started
30	Ilima	kyenzi mukilitwa Kavatanzou Nzukini Kwa Mwove road. Spot Murraming, grading and culverts -RMLF	3,000,000	-	-	0	Not started
31	Ilima	Mwaani Matwiku Kyakatoni kyambeke,kwakongo Kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) - RMLF	3,000,000	-	-	0	Not started
32	Ilima	Construction of Kiusyi Drift at Munyolis corner-0.5M and installation of culverts along Kikuswi-Ivaini-Kivani Road- 1.5M - RMLF	2,000,000	-	-	0	Not started
33	Ivingoni/Nzambani	Gravelling from Ndivuni ECDE - Lutheran - Subcounty county offices - kwa Nthuku-Strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -RMLF	3,000,000	-	-	0	Not started
34	Ivingoni/Nzambani	Installation of drainage structures along miaani roads/ grading ,gravelling of Matulani -nzayo - Ivingoni roads -drainage structures/grading and gravelling - RMLF	1,500,000	-	-	0	Not started
35	Kalawa	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	-	-	0	Not started
36	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams - RMLF	1,000,000	-	-	0	Not started
37	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF	1,000,000	-	-	0	Not started
38	Kalawa	Opening,grading & critical spot murraming of Ngunini-Ngamu road, Unyeeo-Syotuvai road, Kamutonye-Syongungi road, Ndauni-Katangini road, Kinze road, Nganwa road - RMLF	3,000,000	-	-	0	Not started
39	Kasikeu	Mombasa road (straw bag), to Kasioni to Yale to Lumu Dispensary to ABC Kisaulu to Kwa-Mikate to Kasikeu/Sultan road Junction -Grading, Murraming and installation of road structures - RMLF	3,000,000	-	-	0	Not started
40	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	-	-	0	Not started
41	Kathonzweni	installation of culverts and Gabions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani- kwa Kavivya - Nguthunu Culverts (c) Kiteei- kwa Jimmy culvert (d) Kwa Isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road - RMLF	3,000,000	-	-	0	Not started
42	Kathonzweni	Machine hire for opening of roads across the ward	2,300,000	-	-	0	Not started
43	Kathonzweni	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	-	-	0	Not started
44	Kathonzweni	Installation of Security Lights at Ikaasu Market	350,000	-	-	0	Not started
45	Kee	Roads improvement programme -Kee Ward - machine hire and fuel	3,000,000	-	-	0	Not started
46	Kee	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwiswa Kimwatho - RMLF	2,500,000	-	-	0	Not started
47	Kee	Solarization of Kee Model Health Centre	1,000,000	-	-	0	Not started
48	Kiimakiu/Kalan zoni	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uiini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga	2,100,000	-	-	0	Not started

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		dam- Masaani -Heavy grading - RMLF					
49	Kikumbulyu North	Machine hire and culverts: Grading of Kiaoni-Kitulani-Kingutheni-Freetown Malembwa road, Makaani-GNCA-Kingutheni-Ngaikini-Kwa Kituku road, Masalani-Ithumula-Milu-Kanyungu-Cutline	10,200,000	-	-	0	Not started
50	Kikumbulyu South	Kikumbulyu South RREC grant - Electrification of households in Upper Kalungu and Kasemeini Clusters	2,000,000	-	-	0	Not started
51	Kikumbulyu South	Ithambaume drift -Excavation and installation of gabions along 42 to Kalungu road - RMLF	1,500,000	-	-	0	Not started
52	Kikumbulyu South	Kibwezi roads improvement programme - Spot murraming of Kibwezi- London road and other feeder roads within ngumbe and Kikoo area.	1,500,000	-	-	0	Not started
53	Kikumbulyu South	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road - RMLF	1,000,000	-	-	0	Not started
54	Kikumbulyu South	Rehabilitation of Kwa Kalungu-Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu-Kyanginywa - Masalani road - MTF - RMLF	1,000,000	-	-	0	Not started
55	Kikumbulyu South	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki - RMLF	500,000	-	-	0	Not started
56	Kikumbulyu South	Clean cooking (gas cylinders)	1,000,000	-	-	0	Not started
57	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road-Construction of a drift at Kithangathini river, Digging of drainage, Full Murraming and compacting, Grading (parts),Concrete Works and Beaconing - RMLF	3,000,000	-	-	0	Not started
58	Kilungu	AIC Nunguni - Kwa Makila - Nduu Sunday School road Digging of Drainage, Grading, Murraming and Compacting and Concrete works - RMLF	2,000,000	-	-	0	Not started
59	Kilungu	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murraming and Compacting, Concrete works and Beaconing - RMLF	1,500,000	-	-	0	Not started
60	Kilungu	AIC Nunguni - Kyakalinga road-Construction of a Drift, Digging of Drainage, Grading ,Murraming and Compacting, Concrete works and Beaconing - RMLF	1,000,000	-	-	0	Not started
61	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	4,000,000	-	-	0	Not started
62	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures	1,500,000	-	-	0	Not started
63	Kisau/Kiteta	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures - RMLF	1,500,000	-	-	0	Not started
64	Kisau/Kiteta	Construction of Bodaboda Shed at Kwa Ndunda and Ngoni market	1,000,000	-	-	0	Not started
65	Kisau/Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - Thwake road. - NYS	4,000,000	-	-	0	Not started
66	Kithungo/Kitun	Bush Clearing and heavy grading of	4,000,000	-	-	0	Not

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
	du	Kithungo-Katamani-Mukuyuni-Katamani-Kithangaini-Katitu road-Widening, grading and drainage structure -RMLF					started
67	Kithungo/Kitundu	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening, grading and drainage structures - RMLF	4,000,000	-	-	0	Not started
68	Kithungo/Kitundu	Construction of a drift at Kyevutula - RMLF	4,000,000	-	-	0	Not started
69	Kithungo/Kitundu	Paving of Katunyoni Market to Kwa Yula footpath	400,000	-	-	0	Not started
70	Kithungo/Kitundu	Installation of floodlights at Nthengo, Syathani and Kalambya markets	2,100,000	-	-	0	Not started
71	Kitise/ Kithuki	Road Improvement-NYS	4,500,000	-	-	0	Not started
72	Kitise/ Kithuki	Floodlight at Kasayani Market	350,000	-	-	0	Not started
73	Makindu	Gravelling and spot murraming of at least 6 spots of roads, trenches and areas affected by rains within Makindu ward.	1,000,000	-	-	0	Not started
74	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy –Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani market – Kwa Kitonyi – Mombasa road Ikoyo. 4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katamani – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptist Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiembeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.	4,700,000	-	-	0	Not started
75	Masongaleni	Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road - RMLF	3,500,000	-	-	0	Not started
76	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - Mbuthani - Kiuani road -- Grading, Murraming and Construction of road structures - RMLF	4,500,000	-	-	0	Not started
77	Mbitini	Maintenance of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumani, Mungyani, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines - RMLF	2,200,000	-	-	0	Not started
78	Mbitini	Opening of roads - NYS 1. kithumani-katundu road 2. Barazani- kwa Ndolo-kwa Mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road	1,500,000	-	-	0	Not started
79	Mbitini	Grading and murraming, Mutyambua market and kwakomu-iani road	800,000	-	-	0	Not started
80	Mbooni	Kikima Town/Markets Development	10,000,000	-	-	0	Not

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		Program -Phased programme.- Cabro paving Kikima Victoria hotel- KNUT offices, Machakos and Tawa bus parks, walkway construction from KCB to Amazon petrol station and Markets street lighting					started
81	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming	4,000,000	-	-	0	Not started
82	Mbooni	Roads Opening Programme -Opening of new roads in the ward	2,000,000	-	-	0	Not started
83	Mtito Andei	Road opening - Hire of equipment	2,500,000	-	-	0	Not started
84	Mtito Andei	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	-	-	0	Not started
85	Mtito Andei	Hire of National Youth Service (NYS) machines.	2,000,000	-	-	0	Not started
86	Mukaa	Road maintenance across the ward	3,000,000	-	-	0	Not started
87	Mukaa	Hire of County Machinery	1,000,000	-	-	0	Not started
88	Nguu/Masumba	Road maintenance programme (grading)	2,000,000	-	-	0	Not started
89	Nguu/Masumba	Road improvement programme opening-NYS/MTF	2,000,000	-	-	0	Not started
90	Nguumo	Muundani- Kilema- Wayona- Kitumba-Mutantheeu- kwa Mwangu- Tuanga Rd (19Km).- RMLF	3,500,000	-	-	0	Not started
91	Nguumo	Munanthi-kwa richard-parish- AIC kavoleni-kwa late Musili Ndolo- redeemed church-Dotcom- kwa Mulwa road (12km) - RMLF	3,000,000	-	-	0	Not started
92	Nguumo	Fuel for road opening using county machinery	1,000,000	-	-	0	Not started
93	Nzau/Kilili/Kalamba	Clean cooking (gas cylinders) - Matching Grant	1,000,000	-	-	0	Not started
94	Nzau/Kilili/Kalamba	Road maintenance/spot murraming/sand to public institutions	1,000,000	-	-	0	Not started
95	Nzau/Kilili/Kalamba	Hire of shovel and grader for Road maintenance	4,000,000	-	-	0	Not started
96	Nzau/Kilili/Kalamba	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets	1,665,000	-	-	0	Not started
97	Nzau/Kilili/Kalamba	Kwa Mbithi drift -Installation of a drift - RMLF	1,200,000	-	-	0	Not started
98	Nzau/Kilili/Kalamba	Njau drift - RMLF	500,000	-	-	0	Not started
99	Nzau/Kilili/Kalamba	kwa Kimeu drift - RMLF	500,000	-	-	0	Not started
100	Nzau/Kilili/Kalamba	Kithoni Drift construction - RMLF	600,000	-	-	0	Not started
101	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road - RMLF	3,000,000	-	-	0	Not started
102	Thange	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road - RMLF	3,000,000	-	-	0	Not started
103	Thange	Kimanga Drift -Construction Of Drift - RMLF	2,000,000	-	-	0	Not started
104	Thange	Road Improvement -Road Maintenance across the ward	1,000,000	-	-	0	Not started
105	Thange	Streetlight At Machinery Town and at Kinyambu market	500,000	-	-	0	Not started

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
106	Thange	Grading of Kalulu Road	1,000,000	-	-	0	Not started
107	Thange	Spot Murraming of Kikunduku-Nzouni Road - RMLF	1,000,000	-	-	0	Not started
108	Thange	Murraming of Isunguluni- Kwa Sisi -Ituumo Road. - RMLF	1,000,000	-	-	0	Not started
109	Tulimani	Roads Maintenance -Fuel County Machines to open new roads as well as maintaining the existing ones	4,000,000	-	-	0	Not started
110	Tulimani	Roads infrastructure	1,000,000	-	-	0	Not started
111	Ukia	Road opening and structures Miamani, Makuli, Nzumani,Mbitini,Kitundani,Kwa Kioko Wa Ndua,Mumbuni,,Maketeanio,Mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa Ka Muundani,Ikumba, Kavani, Kikongooni, Mutambuukoni, Nzouni,Kiniu,5 Million Grading 1.25 -Road opening structures and grading	6,250,000	-	-	0	Not started
112	Ukia	Kisimbi-Mutanga road-Kitutu Kitile, Kwa Muloka-Nthangu ndio, Iiuni,Kyuki,Kitile, Nthangathi roads -Road structures and grading(2M grading and 3M for road structures -RMLF	5,000,000	-	-	0	Not started
113	Ukia	Road structures (Tengéa, kwa Mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)	700,000	-	-	0	Not started
114	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @100k	300,000	-	-	0	Not started
115	Ukia	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	-	-	0	Not started
116	Waia/Kako	Road improvement-Routine Maintenance	1,000,000	-	-	0	Not started
117	Waia/Kako	Road improvement-Hire of motor grader and shovel	2,500,000	-	-	0	Not started
118	Waia/Kako	Opening of Mithumo- Kaseveni Road - Road opening	2,000,000	-	-	0	Not started
119	Waia/Kako	Kaiti-Uviluni-Mbimbini-Kyaume road opening -Light grading and Road-Runoff harvesting - RMLF	2,000,000	-	-	0	Not started
120	Wote/Nziu	Roads maintenance programme	2,000,000	-	-	0	Not started
121	Wote/Nziu	Construction of Kyambui drift - Construction of a drift - RMLF	5,000,000	-	-	0	Not started
122	Wote/Nziu	Construction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road	3,000,000	-	-	0	Not started
123	Wote/Nziu	Installation of box culverts at kwa Nguu Mulwa along kwa mumangi-kwa kakweli road	500,000	-	-	0	Not started
124	Wote/Nziu	Construction of two door toilet at Muthyoiki kuyuni meeting ground	500,000	-	-	0	Not started
125	Mavindini	Road maintenance across ward	3,300,000	-	-	0	Not started
126	Mavindini	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls - RMLF	2,000,000	-	-	0	Not started
127	Mavindini	Kwa Ndungulu-kwa Joel-kwa Ndeme-nzeveni catholic-kwa Letu-kwa muthokangei road -Installation of road structures: culverts and key walls - RM:F	1,500,000	-	-	0	Not started
128	Mavindini	Kwa muthuka-Yembondo road through Kwa	1,500,000	-	-	0	Not

S/No	Project Location/Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
		Mwania and Kwa Wewa -Installation of road structures: culverts and key walls - RMLF					started
129	Mavindini	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road - RMLF	1,700,000	-	-	0	Not started
130	Mavindini	Roads maintenance (Fuel)	500,000	-	-	0	Not started
131	Muvau/Kikumini	Opening and grading of roads -Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Mukeba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani- Kwa Kithuka - Kithoni - Soweto - Ndukuma - Kaseve	3,000,000	-	-	0	Not started
132	Muvau/Kikumini	Opening and grading of roads -Heavy grading of Kiambani - Kaseve - Kwa Mbeleti - Makutano. Opening and grading of Iviani - West Ngosini catholic church - Kwa Kitavi boundary-Mutevu- through Manyanzani earth dam – to Kwa Maithya road. Opening and grading of Kwa Ann Musomba-Mangauni-Kwa Linda-Kawia Nguni road, Katunguni to Makueni CTTL.	3,000,000	-	-	0	Not started
133	Muvau/Kikumini	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,000,000	-	-	0	Not started

4.11.2. Non-Financial Performance

The county in collaboration with UK PACT, Strathmore University, World Resources Institute, and Just Energy Transition Africa prepared launched the Makueni County Energy Policy 2025 in the first quarter of FY 2025/26. The new energy policy aims to deliver clean, affordable, and reliable power to homes, schools, health centers, and business across its six sub-counties, cementing its place as a national leader in Kenya’s green energy transition. The department further carried out technical evaluations and designs for roads, infrastructure and energy projects which are set to be implemented in FY 2025/26. Table 60 below presents the key non-financial performance for the first quarter.

Table 60: Department of Transport Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
General administration & planning	General administration & planning	Administration	Policies approved	No. of policies approved	1	1	0
Road Infrastructure improvement	Road transport	Roads Department	Roads management	Kms of roads opened	100	0	-100
				Km of roads maintained(grading, spot improvement)	950	0	-950
				No. of kms of roads rehabilitated to all weather (gravelling and drainage works)	170	0	-170
			Completed Maintenance of residential and non-residential building	%age maintenance of the building	100	0	-1
			Construction of drifts	No of Drifts constructed	12	0	-12
Energy Promotion and Development	Energy Promotion and Development	Energy	Installation of street lights	No. of streetlights installed	60	0	-60
			Streetlights maintained	No. of streetlights maintained	2000	0	-2000
			Installation of	No. of floodlights installed	13	0	-13

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
			flood lights				
	Rural electrification	Energy	Households connected with electricity	No. of HHs and public amenities connected to electricity	700	0	-700
	Green energy adoption	Energy	Facilities solarized	No. of facilities solarized	1	0	-1

4.11.3. Challenges, Lessons Learnt and Recommendations

1. **Delayed Fund Disbursement:** Late transfers from the National Government hindered the timely start of programs, projects, and the settlement of pending bills.

Recommendation

1. **Timely Disbursement of funds:** Prompt fund transfers by the National Treasury will support smoother project initiation.

4.12. Department of Land, Urban planning and Development, Environment and Climate Change

4.12.1. Financial Performance Summary

The total departmental expenditure for the first three months of the FY 2025/26 was KShs 19,625,665 against annual budget of KShs 432,923,215 which translated to an absorption rate of 5 percent. The total expenditure constituted of 47 percent development, 52 percent personnel emoluments and one (1) percent on operations and maintenance. Figure 19 below shows the departmental expenditures per economic classification;

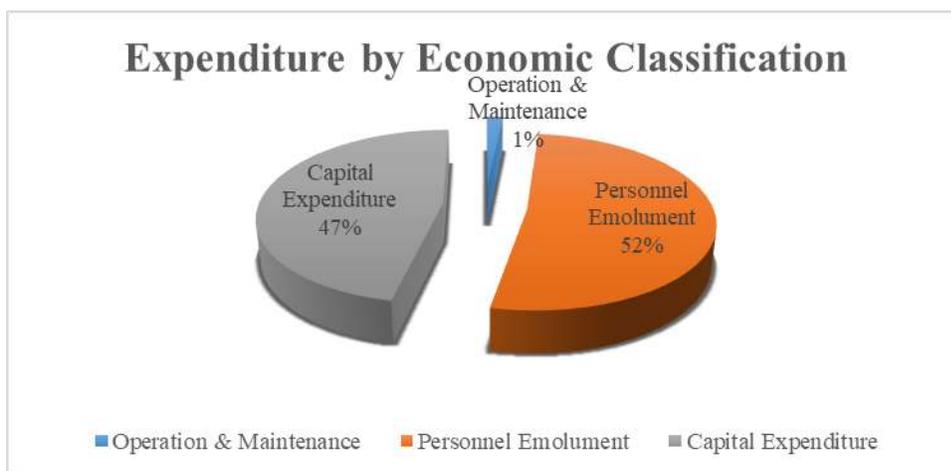


Figure 19: Lands Expenditures by Economic Classification

Comparison of FY 24/25 and FY 25/26 First Quarter Performances

The Department's overall performance for the first quarter of FY 2025/26 showed improved budget absorption compared to the same period in FY 2024/25. Total expenditure amounted to Ksh. 19.63 million, representing an absorption rate of 5 percent of the total budget of Ksh. 432.92 million, compared to Ksh. 4.28 million (1 percent) in FY 2024/25. The improvement reflects better budget implementation and faster rollout of activities in the current financial year.

Table 61: Comparison of FY 24/25 and FY 25/26 First Quarter Performances

Economic Item & Title	FY 2024/25 Budget Estimates	Expenditures as at Sept 30th, 2024	Absorption Rate (%)	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate (%)
Salaries	56,904,726	-	0%	60,863,833	10,143,972	17
O&M	28,896,556	1,194,060	4%	27,513,091	316,940	1
Recurrent	85,801,282	1,194,060	1%	88,376,924	10,460,912	12
Development	336,221,435	3,082,635	1%	344,546,292	9,164,753	3
Total	422,022,717	4,276,695	1%	432,923,215	19,625,665	5

Table 62: Expenditure by Programme and Sub-programme –

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	Programme 1: General administration & planning	68,833,833	-	10,460,912	-	15.20	0.00
Land Survey & Mapping	Programme 2: Land Survey & Mapping	1,329,080	26,700,000	-	-	0.00	0.00
Urban planning	Programme 3: Urban planning	4,764,011	55,000,000	-	-	0.00	0.00
Mining mapping & development	Programme 4: Mining mapping & development	850,000	99,857	-	-	0.00	0.00
Environment Management and Protection	Programme 5: Environment Management and Protection	12,600,000	262,746,435	-	9,164,753	0.00	3.49
Total		88,376,924	344,546,292	10,460,912	9,164,753	11.84	2.66

Recurrent Expenditure

The department's recurrent expenditure was **KShs 10,460,912** against a budget of **KShs 88,376,924**, translating to **12 percent** absorption rate. Analysis of the recurrent expenditure shows that the highest expenditure was on salary at KShs 10,143,972, followed by daily Subsistence allowance at 236,940 and catering services accommodation, gifts and drinks at KShs 80,000.

Table 63; Department of Lands Recurrent Expenditure Performance

Economic Item & Title	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate (%)
2110101Salaries And Wages	60,863,833	10,143,972	17
2210303Daily Subsistence Allowance	3,000,000	236,940	8
2210801Hospitality-Catering Services Accommodation, Gifts & Drinks	1,500,000	80,000	5
2210101Utilites- Electricity	200,000	-	0
2210102Water and Sewerage	100,000	-	0
2210201Telephone, Telex, Facsimile and Mobile Phone Services	50,000	-	0
2210203Communication-Courier & Postal Services	50,000	-	0
2210301Domestic Travel Costs	849,080	-	0
2210502Publishing & printing Services	250,000	-	0
2210504Advertising, Awareness & Publicity Campaigns	150,000	-	0
2210701Training Expenses	700,000	-	0
2211101Office & General Supplies-stationery	300,000	-	0
2211102office & General Supplies-Computer Accessories	150,000	-	0

Economic Item & Title	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate (%)
2211103Office & General Supplies-Sanitary	100,000	-	0
2211203Fuels, Oils & Lubricants	3,000,000	-	0
2211306Membership fees	100,000	-	0
2211399Budget Implementation Committee	1,200,000	-	0
2211399Other Operating expenses - Financial Management & Reporting	250,000	-	0
2211399County Environmental Committee	1,000,000	-	0
2210899Hospitality supplies- World environment day & international forest day	850,000	-	0
2211399Planning, budgeting and indicator tracking	300,000	-	0
2211399Environmental education program	200,000	-	0
2211399Community outreach	100,000	-	0
2211399Environment conferences and sensitization	250,000	-	0
2211399Environmental Inspection and Monitoring	200,000	-	0
2211399Revenue mobilization on land based revenue	3,300,000	-	0
2211399County Tree Planting Day	1,000,000	-	0
2211399Environmental Impact Assessment and Audit	550,000	-	0
2211399Environmental Administration, Coordination and Governance	720,000	-	0
Coordination of Sub County Survey and Planning	494,011	-	0
2220101Maintenance Expenses - Motor Vehicle	2,800,000	-	0
2211399Environmental Conservation, Silvicultural practices and management	650,000	-	0
2211399Restoration of fragile landscapes and wetlands	350,000	-	0
3111002Purchase of Noise Control Equipment (Meter, Camera and GPS Targets)	1,000,000	-	0
2211399Mining Mapping & development	200,000	-	0
Wildlife Management Electric Fence	1,600,000	-	0

Development Expenditure Performance

The department spent KShs 9,164,753 on development programmes against a budget of KShs 344,546,292 which represented to three percent absorption rate during the first quarter of FY 2025/26.

Table 64: Lands Department Development Expenditure and Project Status

Economic Item & Title	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate (%)	Project Status
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	88,000,000	9,164,753	10	Ongoing
IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35,000,000	-	0	Not Started
Conditional allocation ; 20% Share of Mineral Royalties	99,857	-	0	Not Started
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	-	0	Not Started
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	-	0	Not Started
Climate change Fund Board	6,000,000	-	0	Not Started
Operationalization of Kee-Mbooni Municipality	8,000,000	-	0	Not Started
CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	11,000,000	-	0	Not Started
Opening up of Kikima town roads	1,500,000	-	0	Not Started
Issuance of Kikima township title deeds	3,500,000	-	0	Not Started
Conservation	1,000,000	-	0	Not Started
Purchase of land for Mulala Playground	500,000	-	0	Not Started
Purchase of land for Kambu market shed	5,000,000	-	0	Not Started
Survey of Tawa Township	4,000,000	-	0	Not Started
Survey for titling of Wote townships Public Utilities	4,000,000	-	0	Not Started
Rehabilitation of Nthunguni Gully	1,000,000	-	0	Not Started
Survey for titling of Wote public utilities and Matiliku Townships	3,000,000	-	0	Not Started
Purchase of Land for Kyenzenzeni Dispensary	500,000	-	0	Not Started
Purchase of land for Itangini Market	4,200,000	-	0	Not Started
Abattoir -Buy land to construct an abattoir	1,000,000	-	0	Not Started
Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Not Started
Kwa Muthembwa Sand dam	1,000,000	-	0	Not Started
Makindu town planning -Survey, beaconing and titling	4,000,000	-	0	Not Started
Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)	500,000	-	0	Not Started
Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	-	0	Not Started
Town planning of Kiunduani Town	3,000,000	-	0	Not Started
Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Not Started
Sand Dams conservation	1,000,000	-	0	Not Started

4.12.2. Non-Financial Performance

The department during the first quarter of FY 2025/26 received the KUSP (UIG) grant and supported institutional capacity development to align the municipalities to project implementation guidelines for phase one. Table 65 shows the departmental performance in the first three months of FY 2025/26.

Table 65: Department of Lands Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
Programme 1	Land survey, Mapping and Tilting	Survey	land parcels surveyed	No. of land parcels surveyed	5000	0	-5000	Projects not yet started
		Survey	Title Deeds issued	No. of Title Deeds issued	3,000	0	-3000	Projects not yet started
		Survey	parcels of land acquired for public strategic development projects (land Banking)	No. of parcels of land acquired for public strategic development projects (land Banking)	2	0	-2	Projects not yet started
	Urban Planning	Planning	LP&LUDP Prepared and approved	No. of LP&LUDP Prepared and approved	10	0	-10	Projects not yet started
		Planning	LP & LUDP implemented	No. of LP & LUDP implemented	5	0	-5	Projects not yet started
	Land Administration and Management	Planning	County projects supported by GIS	No. of county projects supported by GIS	20	0	-20	Projects not yet started
		Planning	Land services and processes are being digitalized/digitized	Proportion of land services and processes being digitalized/digitized	80%	0	-0.8	Projects not yet started
		Planning	Users accessing land services via digital platforms	No of users accessing land services via digital platforms	2000	0	-2000	Projects not yet started

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
	Urban Development	Wote Municipality	Approved development plans implemented	No of approved development plans implemented	2	0	-2	Projects not yet started

4.12.3. Emerging Issues, Challenges and Recommendation

Emerging Issues

1. **Technology and Innovation:** There is a strategic need to fully automate land administration services, including development control and the implementation of a comprehensive Land Information Management System (LIMS). This will enhance efficiency in service delivery and optimize land-based revenue mobilization in urban areas.
2. **Unprecedented Natural Events/Factors:** The occurrence of unforeseen national, county, or natural events may necessitate the reallocation or diversion of funds, potentially affecting the implementation of planned programmes and activities.

Challenges

1. Inadequate human resource to support urban planning and development and environment management
2. Inadequate legal framework to support sector services such as survey and titling and non-adherence to legal and regulatory framework requirements by departments
3. Political interference in execution of key departmental projects and programmes such as development control and enforcement of compliance.

Recommendations

1. **Scale up Financing** – Prioritize increased and ring-fenced funding for titling, LIMS, and urban infrastructure through county budgets, PPPs, and donor partnerships.
2. **Accelerate Digitization** – Fully digitize land records, integrate LIMS with revenue systems, and expand GIS-based planning to enhance transparency and revenue mobilization.
3. **Strengthen Dispute Resolution** – Institutionalize land tribunals and ADR mechanisms to fast-track resolution of land conflicts.
4. **Community Participation** – Expand structured public participation and awareness campaigns to build ownership of projects, ensure compliance, and encourage uptake of titling services.

4.13. Department of Water, Sanitation and Irrigation

4.13.1. Financial Performance Summary

In the first three months of FY 2025/26, the Department of Water, Sanitation and Irrigation reported a cumulative expenditure of Ksh 16,545,067 out of a budget of Ksh 563,841,990, resulting in an absorption rate of three percent. This expenditure comprised 87 percent for personnel emoluments, and 13 percent for operations and maintenance. Figure 20 below illustrates the departmental expenditures by economic classification.

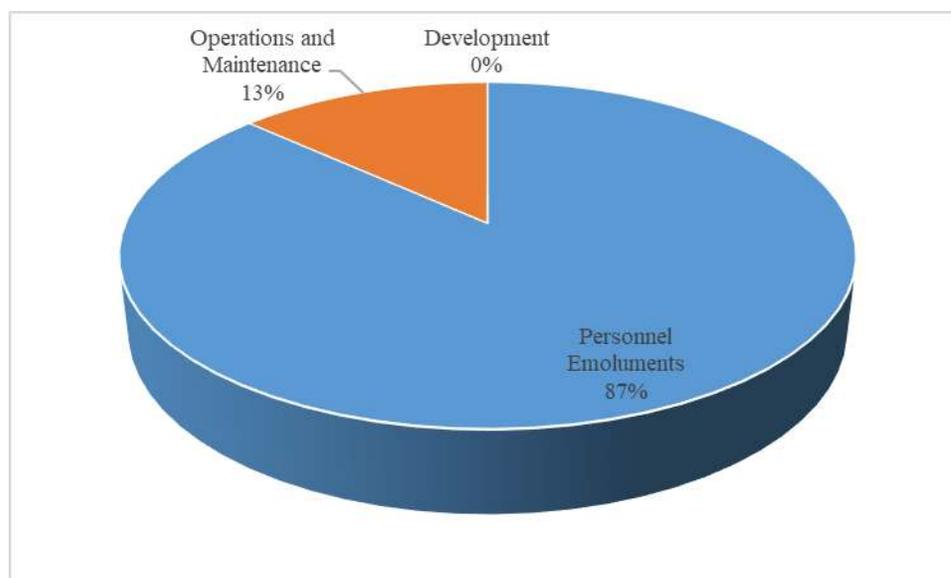


Figure 20: First Quarter; Department Of Department Of Water Expenditure Per Economic Classification

Expenditure by Economic Classification

The overall departmental absorption rate in Q1 of FY 2025/26 rose by three percent, increasing from 0.03 percent to 3 percent reported during FY 2024/25. Personnel emoluments expenditure achieved a 17 percent absorption rate while operations and maintenance recorded an absorption rate of seven percent. The department did not record any expenditure on development primarily due to delayed exchequer release and delay in procurement of development projects. The delay in procurement was due to restrictions by the National Government on the use of the Electronic Government Procurement (e-GP) system.

Table 66: First Quarter Water Department Summary of Budget and Expenditures FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30th , 2025	Absorption Rate (%)
Personnel Emoluments	82,009,068	0	0.00	86,109,521	14,351,587	17
Operations and Maintenance	35,364,931	166,800	0.47	29,770,151	2,193,480	7
Recurrent	117,373,999	166,800	0.14	115,879,673	16,545,067	14
Development	396,117,578		0.00	447,962,318	-	0
Total	513,491,577	166,800	0.03	563,841,990	16,545,067	3

Expenditure by programme and sub programme

An analysis of departmental expenditure by program shows that all the expenditure of Ksh 16,545,067 to the General Administration & Planning program. This program had a recurrent absorption rate of 16 percent.

Table 67: Expenditure By Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	103,279,673	21,700,000	16,545,067		16	0
Water infrastructure Development	SP 2.1: Water harvesting and storage	4,680,000	97,538,597			0	0
	SP2: Piped water supply infrastructure	3,670,000	251,373,721			0	0
	SP.3: Ground water development	4,250,000	77,350,000			0	0
	Sub Total	115,879,673	447,962,318	16,545,067	-	14	0

Recurrent expenditure

The department recorded a recurrent expenditure of Ksh 16,545,067 against a budget of Ksh 563,841,990, which is equivalent to three percent absorption rate. The highest expenditure within the recurrent budget was for salaries and wages, amounting to Ksh 14,351,587, followed by the refined fuels & lubricants and domestic daily subsistence allowances at Ksh 1,000,000 and Ksh 594,600 respectively. The department advertised procurement of fifteen (15) motorbikes for the ward water officers. This would facilitate mobility of ward water in carrying out technical supervision during implementation of water projects.

Table 68: Water Department; Recurrent Expenditure for the period 1st July-30th September 2025

S/N o.	Vote Line Expenditure Item/ Project Name	FY 2025/26 Printed Budget Estimates	Expenditure As At 30 th Sept 2025	Absorption Rate (%)
1.	Salaries & Wages	86,109,521	14,351,587	17
2.	Refined Fuels & Lubricants	4,000,000	1,000,000	25
3.	Daily Subsistence Allowance	2,700,000	594,600	22
4.	Water Act Governance & Administration	1,500,000	385,400	26
5.	Domestic Travel Costs	700,000	123,480	18
6.	Office & General Supplies and Services	900,000	90,000	10
7.	Utilities- Electricity	50,000	-	0
8.	Water and Sewerage	190,151	-	0
9.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	-	0
10.	Domestic Travel & Subs-Water Extension Services	700,000	-	0
11.	Advertising, Awareness & Publicity Campaigns	130,000	-	0

S/N o.	Vote Line Expenditure Item/ Project Name	FY 2025/26 Printed Budget Estimates	Expenditur e As At 30 th Sept 2025	Absorpti on Rate (%)
12.	Training Expenses	800,000	-	0
13.	Annual subscription fees	150,000	-	0
14.	Catering Services(Receptions, Accommodation, drinks	1,000,000	-	0
15.	Laboratory Materials, Supplies & small equip	200,000	-	0
16.	General office Supplies-stationery	900,000	-	0
17.	Supplies and accessories for Computers and printers	200,000	-	0
18.	Casuals and other contracted services	4,200,000	-	0
19.	Community outreach	1,500,000	-	0
20.	Board committees conferences and seminars	2,500,000	-	0
21.	Record management	200,000	-	0
22.	Review of service charter	200,000	-	0
23.	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	200,000	-	0
24.	Purchase of office furniture	100,000	-	0
25.	Purchase of Computers, soft wares & IT equipment	50,000	-	0
26.	Maintenance of Computers and ICT	100,000	-	0
27.	Maintenance of Office Furniture	50,000	-	0
28.	2220101Maintenance Expenses-Motor Vehicles	1,500,000	-	0
29.	Maintenance of Civil Works	300,000	-	0
30.	Dam Construction Services/Maintenance of Earth moving equipment	300,000	-	0
31.	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	300,000	-	0
32.	Water Trucking	500,000	-	0
33.	Purchase of 15 ward Motor Cycles	3,150,000	-	0

Development Expenditure Performance

The department did not incur any expenditure on development budget. However, it conducted technical evaluations and designs for projects planned for implementation during the financial year in collaboration with development partners. During the first quarter, the department initiated the procurement of various projects.

Table 69: Department of Water Development Expenditure and Projects Status

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
1.	Emali/Mulala	Drilling Of Emali Town Borehole	2,000,000	-	0	Not Started
2.	Emali/Mulala	Mulala Primary Borehole - Borehole Drilling and Development with Casing, Solar Pumping System, 50cum Main Reservoir. Communal Water Point And	3,994,680	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		Connection To Mulala Girls				
3.	Emali/Mulala	Rehabilitation Of Kwa Nzele Water Sump Tank - rehabilitation Of The Sump Tank And Water Distribution	6,000,000	-	0	Not Started
4.	Headquarters	Dam Construction Unit(DCU) - Maintenance Machinery And Hire Of Machinery For The Dam Construction Unit(DCU)	15,000,000	-	0	Not Started
5.	Headquarters	Drilling And Test Pumping Unit(DTU) - Maintenance Rig	5,000,000	-	0	Not Started
6.	Headquarters	Feasibility For Distribution Of Mzima Springs Water	5,000,000	-	0	Not Started
7.	Headquarters	Irrigation Development Programme	2,000,000	-	0	Not Started
8.	Headquarters	Kenya Water And Sanitation And Hygiene (k-wash)programme	4,000,000	-	0	Not Started
9.	Headquarters	Turkish Cooperation And Coordination Agency(TIKA)	4,200,000	-	0	Not Started
10.	Headquarters	Water Project Security Systems	5,000,000	-	0	Not Started
11.	Ilima	Kyambeke Borehole Water Project -distribution To Kyambeke Level Iv Hospital, Markets Up To Ndolo School	4,000,000	-	0	Not Started
12.	Ilima	Mukilitwa Sand Dam Water Project -water Distribution To Kwa Chief, Markets And Kavatanzou Pri And Kavatanzou Secondary Schools And Kavatanzou Dispensary	4,000,000	-	0	Not Started
13.	Ilima	Purchase Of Institutional E.g. Churches And Schools Water Tanks	2,000,000	-	0	Not Started
14.	Ivingoni/Nzambani	Distribution Of Mikuyuni Bh	3,000,000	-	0	Not Started
15.	Ivingoni/Nzambani	Drilling Of Manyatta Bh	2,000,000	-	0	Not Started
16.	Ivingoni/Nzambani	Equipping Nzambani Bh With Pump , Solarization, Tank And Kiosks	3,000,000	-	0	Not Started
17.	Ivingoni/Nzambani	Utu Distribution To Yumbuni Market (Water Kiosk)	2,000,000	-	0	Not Started
18.	Kako/Waia	Distribution Of Miau Earth dam Water Project, Distribution To Kwa Katheo, Construction Of Masonry Tank And Extension To Mba, Nthangathini a Ngovu	4,000,000	-	0	Not Started
19.	Kako/Waia	Rehabilitation and Extension of Kwa Makaia Borehole	4,000,000	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		Water Project. Rehabilitation Of Kisoi Munyao Health Center And Muiu Market Water Line And Extension To Kwa Mutumba Mwaani To Sofia Towards Kyangondu Market				
20.	Kalawa	AKWASH Project â€œ (a. Extension Line From Kaketi To Mweleli To Kaseuni (3 Kiosks); B. Extension Line From AKWASH To Kinze Market (3 Kiosks); And C. Extension Line From Miangeni To Kwa Malenge To Kavumbu (3 Kiosks)	4,000,000	-	0	Not Started
21.	Kalawa	AKWASH Project â€œ (a. Extension Line From Katoloka To Kathongo (1 Kiosk At Kathongo); B. Extension Line From Kwa Kaoka To Kyanganga Aic (1 Kiosk); C. Extension Line From Katoloka To Kakuli; And D. Extension Line From Syongungi Market To Munyuni Market)	4,000,000	-	0	Not Started
22.	Kasikeu	Mumela Borehole -drilling, Equipping And Distribution	3,500,000	-	0	Not Started
23.	Kasikeu	Mutanda Borehole -drilling, Equipping And Distribution	3,500,000	-	0	Not Started
24.	Kathonzweni	Kwa Mbila Dam -distribute Water To Kyunyu Market, ikaasu, katangi, Kwa Kisumo And Mbuvo Health Centre	3,000,000	-	0	Not Started
25.	Kathonzweni	Maintenance And Fueling Of Ward Backhoe	2,000,000	-	0	Not Started
26.	Kathonzweni	Matinga 1 Dam -additional Solar, Plastic Elevated Tank-24m3, Rehabilitation Of The Rising Main And Distribute Water To Ikaasu,kwa Kilai And Ituka Villages	3,000,000	-	0	Not Started
27.	Kathonzweni	Rehabilitation Of Kikuu-Kwa Kavisi Water Project Raising Main.	2,000,000	-	0	Not Started
28.	Kathonzweni	Solarization And Equipping Of Kathamboni Borehole	2,000,000	-	0	Not Started
29.	Kathonzweni	Solarization And Equipping Of Makutano Borehole And Distribution Of Water	5,000,000	-	0	Not Started
30.	Kee	Drilling And Equipping Of Kwa Nzelu Borehole -drilling, Equipping And Distribution	4,000,000	-	0	Not Started
31.	Kee	Mulolongo Borehole -	4,000,000	-	0	Not

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		drilling, Equipping, Distribution To Matangi, Maviameu And Kathanzi Villages				Started
32.	Kee	Water Improvement Programme	1,500,000	-	0	Not Started
33.	Kiima Kiu/Kalanzoni	Distribution Of Katilini Water Project-rising Main To Kiima Kiu Hill, Distribution Network, Construction Of Treatment Plant, Construction Of Silt Traps And Pump Set Installation	6,000,000	-	0	Not Started
34.	Kiima Kiu/Kalanzoni	Distribution Of Kwa Wala Borehole -rising Main To Ndatai Hill, Construction Of 100m ³ Masonry Tank, Distribution To Kwa Wala Pri, Kingee Market And Salama Market And Construction Of Water Kiosks, Plastic Tanks And Installation	6,000,000	-	0	Not Started
35.	Kiima Kiu/Kalanzoni	Rehabilitation Of Mbondoni Borehole-purchase And Installation Of Solar Panels And Rewiring	500,000	-	0	Not Started
36.	Kiima Kiu/Kalanzoni	Water Treatment & Distribution Of Katilini Earth Dam Water Project	24,230,000	-	0	Not Started
37.	Kikumbulyu North	Construction Of A Masonry Tank At Kisayani (225 Cubic Meter Capacity) - Kimawasco	4,000,000	-	0	Not Started
38.	Kikumbulyu North	Construction Of A Masonry Tank At Ndetani (225 Cubic Meter Capacity) - Kibmawasco "	4,000,000	-	0	Not Started
39.	Kikumbulyu North	Construction Of A Masonry Tank At Ithumula (225 Cubic Meter Capacity) - Kimawasco	4,000,000	-	0	Not Started
40.	Kikumbulyu North	Water Connection From Kibmawasco Line To Kisayani, Kathyaka And Kiaoni Dispensaries -water Connection From Kimawasco Line To Kisayani, Kathyaka And Kiaoni Dispensaries	300,000	-	0	Not Started
41.	Kikumbulyu South	Kimawasco Water Extension To Ilingoni, Mabayuni And Masalani, solarization And Extension Of Water Pipeline From Kalungu To Ilingoni, extension Of Water Pipeline From Kwa Muindi To	5,000,000	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		Masalani And Rehabilitation Of Mabuyuni Water tank Pipeline				
42.	Kikumbulyu South	Kimawasco Water Extension To Kikoo/ Ngumbe Area, Pipeline Extension To Kikoo And Ngumbe Area	1,500,000	-	0	Not Started
43.	Kikumbulyu South	Purchase Of 5000l Water Tanks To Groups (climate Change Adaptation)	1,000,000	-	0	Not Started
44.	Kikumini/Muvau	"drilling, Distribution of Nzueni Borehole -drilling, Solarization and Pumping Unit, Fencing of The Solar Structure, Rehabilitation of Existing Structures Raising Line from Beach to Nzueni Hill 1.5 Km and Return Pipe and Masonry Tank 50m ³ . 2 Water Kiosks And Plastic Tanks At Matithini Market And Kwa Kituvu Junction"	4,000,000	-	0	Not Started
45.	Kikumini/Muvau	Itaa Water Project	500,000	-	0	Not Started
46.	Kikumini/Muvau	Kambi Mawe Borehole (Eni CSR) -distribution Line From Kambi Mawe Catholic To Nursery, Raising Pipeline From Source To Kwa Metho Hill, Rehabilitation Of Storage Tanks And Kiosks And Return Pipe For Community Distribution	3,000,000	-	0	Not Started
47.	Kikumini/Muvau	Ndukuma Dam - Water Distribution	4,500,000	-	0	Not Started
48.	Kilungu	Ikuma Water Project -Ikuma To Ndeini Rising Main Rehabilitation And Distribution To Kisekini And Its Environs	2,500,000	-	0	Not Started
49.	Kilungu	Nduu Water Project - construction Of Sump Tank, Raising The Weir, Pump Set, Rehabilitation Of Kwa Ndeke Rising Main Distribution Line And Return Line.	2,000,000	-	0	Not Started
50.	Kisau/Kiteta	Distribution Of Kinze Water Project/Mbumbuni Scheme	5,770,750	-	0	Not Started
51.	Kisau/Kiteta	Distribution Of Kyala Earth Dam Water Project	12,000,000	-	0	Not Started
52.	Kisau/Kiteta	Kinze Water Project-distribution	7,000,000	-	0	Not Started
53.	Kithungo/Kitundu	Mutooni Borehole Water Project-equipping And Distribution Of Water To Kithungo Primary, secondary	4,000,000	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		And Market, Mutooni Village And Munyuuka Primary				
54.	Kitise/Kithuki	Replacement 3 Inch Rising Main Pipeline from Katangini Treatment Works to Yikitise Primary School. B) Construction of Elevated Steel Tank at Yikitise Primary School and Ejecting to Distribution Lines C) Nb: The Funding Is a Top Up to The Current Project Funding. "	5,300,000	-	0	Not Started
55.	Kitise/Kithuki	Kwa Nzeki/Makovo Earth Dam reconstruction Of Embankment, Repair Of Spill Way, Desilting And Expansion ,construction Of Check Dams ,fencing And Draw-off System."	6,000,000	-	0	Not Started
56.	Kitise/Kithuki	"rehabilitation Of Maana Ana Earth Dam -desilting , Reshaping Of Embarkment, Spillway And Check Dams"	4,000,000	-	0	Not Started
57.	Kitise/Kithuki	Kitise Water Project - Upgrading Of 3" Rising Main	4,000,000	-	0	Not Started
58.	Kitise/Kithuki	Solarization And Installation Of Water Pump At Kwambila Earth Dam And Extension Of The Same Project From Kiuuku Market To Kasayani Market And Also From Kiuuku Market To Bosnia	4,200,000	-	0	Not Started
59.	Makindu	Construction Of Drift, Sump, Pumping Systems, And Distribution In Ngakaa Dam In Partnership With NDMA	15,000,000	-	0	Not Started
60.	Makindu	Kiboko Twaandu Water Project World Vision Kenya Matching Grant	7,500,000	-	0	Not Started
61.	Makindu	Rehabilitation And Extension Of Katheani And Kwa Mbuli Bh	1,600,000	-	0	Not Started
62.	Makindu	Syengoni Bh- Equipping	2,700,000	-	0	Not Started
63.	Makindu	Yinza Borehole -drilling, Equipping Solarization Of New Borehole & Rehabilitation Of Kiu Muuni Water Project	5,700,000	-	0	Not Started
64.	Masongaleni	Kativani Borehole - rehabilitation, Purification And Distribution	7,000,000	-	0	Not Started
65.	Masongaleni	Maluini/Miangeni - Kwa Kamii Water Project By Kimawasco	1,500,000	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
66.	Masongaleni	Ulinzi Borehole -equipping, Purification And Distribution	8,000,000	-	0	Not Started
67.	Mavindini	Drilling Of Kitumbai Borehole	2,000,000	-	0	Not Started
68.	Mavindini	Kwa Ngoka Borehole - Drilling, Equipping And Distribution Of Kwa Ngoka Borehole, Construction Of A Water Kiosk At Point Source, Installation Of 10 000 M3 Plastic Tank	3,182,060	-	0	Not Started
69.	Mavindini	Nthunguni Borehole -drilling And Solarization Of Nthunguni Borehole	4,000,000	-	0	Not Started
70.	Mavindini	Soko Muyo/Msambweni Borehole -drilling, Distribution And Solarization Of Soko Muyo Borehole	5,000,000	-	0	Not Started
71.	Mavindini	Yekanga Borehole - Drilling, equipping And Distribution Of Yekanga Borehole, Construction Of A Water Kiosk At Point Source, Installation Of 10 000 M3 Plastic Tank	3,123,760	-	0	Not Started
72.	Mbooni	Kikima Water Project - rehabilitation Of Pipeline, Servicing Of Pumps, Desilting And Improvement Of Water Weir	2,000,000	-	0	Not Started
73.	Mbooni	Kyambui Water Project - construction Of Masonry Tank At Misakwani And Water Distribution To Mutwii- Nguunguu- Coffee Factory - Mutea And Thaathaini	3,000,000	-	0	Not Started
74.	Mtito Andei	Mangelete Water Project - establishment Of Water Pipeline To Nzayo Solarization And Pumping, construction Of Masonry Tanks And Supply Of Water Tanks Platform"	6,000,000	-	0	Not Started
75.	Mtito Andei	Kambu-Kitengei Water Project -establishing Of Water Pipeline To Nzoila And Mitooni-construction Of Water Kiosks And Water Tanks	3,000,000	-	0	Not Started
76.	Mtito Andei	Kwa Martha Earth dam Canal Construction	400,000	-	0	Not Started
77.	Mukaa	Kwa Kaketa Water Project Phase Ii -pump Line To Thumbi Masonry Tank, Return Line, Gravity Line	7,000,000	-	0	Not Started

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		From Thumbi To Kwa Malelu Through Kyangala Market With Construction Of Kiosks And Installation Of Water Tanks.				
78.	Mukaa	Nzaini Water Project Phase 1 -pumping System and Solarization, Pumping Line to Kingalani Top (2.5km) And A Return Line (2.5km). Storage Tank at Kingalani. Distribution To Uvou Village, Kitonguni, Kimia Village And Upete Market	7,000,000	-	0	Not Started
79.	Mukaa	Rehabilitation Of Kwa Kulundu Borehole	250,000	-	0	Not Started
80.	Mukaa	Rehabilitation Of Kwa Kulundu Water Project	792,471	-	0	Not Started
81.	Nguu/Masumba	Kwa Malika Sump Rehabilitation, Solarization And Distribution -sump, Rehabilitation, Solarization, Equipping Distribution Line To Kitende, kwa Matungu And Mii Rehabilitation Of Itulu Line"	3,500,000	-	0	Not Started
82.	Nguu/Masumba	Construction And Distribution Of Water From Mweini Concrete Dam	13,738,597	-	0	Not Started
83.	Nguu/Masumba	Kakili Borehole-installation Of Submassive Pump And Solarization	3,500,000	-	0	Not Started
84.	Nguu/Masumba	Yikivumbu Borehole-drilling And Distribution Drilling, test-pumping, Solarization, Equipping And Distribution	3,500,000	-	0	Not Started
85.	Nguumo	Kwa Kathoka Borehole Water Project -distribution To Ilatu Health Facility And The Surrounding Cutting Across Yikisemei Cluster	4,000,000	-	0	Not Started
86.	Nguumo	Kyandulu Borehole - Pipeline Extension To Kibarani - Kyusyani - Syiembeni Villages	3,000,000	-	0	Not Started
87.	Nguumo	Tunguni Borehole Water Project-equipping And Distribution And Elevated Tower And Storage Tanks	5,000,000	-	0	Not Started
88.	Nzai/Kilili/Kalamba	Distribution Of Ithetheni Water Project To Maviaume,kwa Kitengi And Nthiani	900,000	-	0	Not Started
89.	Nzai/Kilili/Kalamba	Extension Of Ndumoni Borehole Pipeline	600,000	-	0	Not Started
90.	Nzai/Kilili/Kalamba	Kasooni Water Project -	1,500,000	-	0	Not

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		distribution Of The Water				Started
91.	Nzau/Kilili/Kalamba	Kikwasuni Borehole- Repair And Solarization	200,000	-	0	Not Started
92.	Nzau/Kilili/Kalamba	Kwa Dc Borehole- Solarization	500,000	-	0	Not Started
93.	Nzau/Kilili/Kalamba	Kwa Kitoo Borehole- Solarization	900,000	-	0	Not Started
94.	Nzau/Kilili/Kalamba	Kwa Koki,isololo Water Project	500,000	-	0	Not Started
95.	Nzau/Kilili/Kalamba	Kwa Moto Water Project - Improvement Of Pipeline From Kwa Moto - Ndovea- Kyuasini - Matiliku Market	1,280,000	-	0	Not Started
96.	Nzau/Kilili/Kalamba	Kwa Ndule Water Sum(new Project) -construction Of Sump And Distribution Of Water To Kasevini	3,000,000	-	0	Not Started
97.	Nzau/Kilili/Kalamba	Mbiuni Borehole- Solarization And Distribution To Katulye	900,000	-	0	Not Started
98.	Nzau/Kilili/Kalamba	Njau Water Sump	500,000	-	0	Not Started
99.	Nzau/Kilili/Kalamba	Rehabilitation Of Yanthooko Water Project	500,000	-	0	Not Started
100.	Nzau/Kilili/Kalamba	Repair And Solarization Of Kalima Borehole	200,000	-	0	Not Started
101.	Nzau/Kilili/Kalamba	Repair And Solarization Of Muthwani Borehole	200,000	-	0	Not Started
102.	Nzau/Kilili/Kalamba	Solarization Of Kwa King'oo Borehole	500,000	-	0	Not Started
103.	Nzau/Kilili/Kalamba	Solarization Of Kwa Mutavi Borehole	500,000	-	0	Not Started
104.	Thange	"Thange Sand Dam -storage Tank And Distribution "	2,000,000	-	0	Not Started
105.	Thange	Borehole Drilling -borehole To Supply Water To Ivoleni Area	1,800,000	-	0	Not Started
106.	Thange	Mbulutini Springs-sump Rehabilitation ,solarization, Storage Tanks, Distribution And Construction Of Return Pipe	2,000,000	-	0	Not Started
107.	Tulimani	Expansion Of Kooi Earth dam	3,000,000	-	0	Not Started
108.	Tulimani	Iani Sand Dams Water Project -pumping And Distribution Of Iani Sand Dams Water Project - In Phases	4,000,000	-	0	Not Started
109.	Tulimani	Kango Borehole Distribution - Pipeline Extension From Kango Borehole To Kwa Mutisya Market (pipeline, Water Kiosk And 10,000l Tank On Platform)	1,500,000	-	0	Not Started
110.	Tulimani	Thwake Sand Dam Water	7,000,000	-	0	Not

S/No	Ward	Expenditure item/ Project name	FY 2025/26 Printed Budget Estimates	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project Status
		Project -construction Of Sump, Pumping, Distribution Tank (50m3), Pumping Line And Distribution Line To Uvaani				Started
111.	Ukia	Drilling Of Mukuyuni Sub County Hospital Borehole	2,000,000	-	0	Not Started
112.	Ukia	Kaumoni Borehole - equipping, Solarization And Distribution	1,000,000	-	0	Not Started
113.	Ukia	Kithamba Borehole - solarization And Extension Of Pipeline To Kinyuani Areas	2,000,000	-	0	Not Started
114.	Ukia	Rehabilitation Of Kwa Kisela Water Project -rehabilitation, Extension To Mukuyuni Hospital And Market	2,500,000	-	0	Not Started
115.	Wote/Nziu	Completion Of Kamunyolo Sump And Relocation Of The Pipes	3,500,000	-	0	Not Started
116.	Wote/Nziu	Construction Of A New Sump Tank And Construction Of A Latrine At Kaiti 2	5,000,000	-	0	Not Started
117.	Wote/Nziu	Desilting And Repair Of Kauani Earth Dam	1,000,000	-	0	Not Started
118.	Wote/Nziu	Drilling Of Seku Wote University Borehole	2,000,000	-	0	Not Started
119.	Wote/Nziu	Electricity Back-up And Distribution Of Kituasi Water Project To Six Designated Water Points	6,000,000	-	0	Not Started
120.	Wote/Nziu	Wote Town Improvement Project - Distribution Of Kwa Kitungu Water Project	10,000,000	-	0	Not Started

Source: County Treasury

4.13.2. Non-Financial Performance

Implementation of the FY 2025/26 projects and programmes had not started as at the close of the quarter. However, the department has initiated the process of implementing the following key water and irrigation projects Mulima earth dam, Kinze earth dam, Distribution of Kwa Kitungu Water Project, Operationalization of Kiosks and distribution of Ndukuma, Distribution of Katilini Earth Dam Water Project, AKWASH Kalawa and Athi-Tunguni-Kilema water project among others. The county targets to increase safe water production by 5,000 cubic meters in FY 2025/26.

Table 70: Department of Water Non-Financial Performance

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026			
					Target	Achievements as at 30 th Sept 2025	Variance	
Water harvesting, storage and Distribution	Water harvesting and storage	Department of Water (DCU)	Increase proportion of households with access to reliable water supply to 70%;	No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/ rehabilitated	2	0	2	
			Reduce distance to the nearest	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	8	0	8	
	Ground Water development	Department of Water (DTU)	Increase proportion of households with access to reliable water supply to 70%;	No. of Boreholes Drilled /rehabilitated/ Equipped	22	0	22	
	Piped water supply infrastructure	Department of Water (SC engineers)			Km. of water pipelines constructed	350	0	350
					No of community water points/ Water Kiosks Constructed	50	0	50
					No. of rural HH accessing water in community water Points /water kiosks constructed.	1500	0	1500

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 30 th Sept 2025	Variance
				No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	2	0	2
				No. of new urban households with access to piped water.	300	0	300
				No. of urban centres/Markets connected with reliable piped water	15	0	15
				No. of public institutions connected with piped water (schools, health centres)	10	0	10
				No. of water projects connected with solar	16	0	16

Source: County Treasury

4.13.3. Emerging Issues, Challenges and Recommendations

Emerging issues

The main emerging issue has been persistent drought during the first quarter which has led to water shortages in the lower zone areas of the county.

Challenges

1. Delay in procurement of development projects: This is due to restrictions by the National Government on the use of the Electronic Government Procurement (e-GP) system, which slowed down the initiation of development projects.
2. Non-Revenue Water (NRW) due leaking or poor infrastructure management, is a major issue that reduces the water available to consumers led to water wastage
3. Water vandalism and theft in some water projects led to massive financial losses and disrupted water supply
4. Poor governance in rural water projects (Community Water Committees/IWAUs) leads to frequent system breakdowns and low sustainability

Recommendations

1. Use of IMFIS in procuring the 2025/26 Budget estimates and recommend the national government to allow the county to procure through both IFMS and e-GP.
2. Amending the Makueni Water Act to classify vandalism of water infrastructure as an act of economic sabotage, which would subject offenders to severe penalties.
3. Enhanced Security: Implementing stringent, physical security measures at key water source points, including by erecting razor-sharp fencing and installing CCTV cameras for surveillance.
4. Community Ownership (The FLLoCA Model): Promoting community ownership and protection of projects, particularly through programs like the Financing Locally-Led Climate Action (FLLoCA). This approach empowers communities to prioritize, value, and maintain projects, transforming them into the first line of defense against vandalism
5. Automating all water draw-off points and installing smart meters to minimize commercial losses and track usage better
6. Public Awareness by constantly urging residents and stakeholders to safeguard the water infrastructure and report any incidents of vandalism to the authorities.

4.14. County Public Service Board

4.14.1. Financial Performance Summary

In the first quarter of the FY2025/26, the total expenditure was Ksh. 7,644,363 which translated to an absorption rate of 10 percent against an annual allocation of Ksh. 73,751,184. All the incurred expenditure was on salaries and wages. This translated to a 16 percent absorption of its annual allocation of Ksh. 45,866,175

Table 71: CPSB Summary of Budget and Expenditures

Expenditure item	FY 2025/26 Budget Estimates	Expenditures as at 30th Sept 2025	Absorption Rate (%)
Operations	18,643,008	0	0
Maintenance	9,242,000	0	0
Operations and Maintenance	27,885,008	0	0
Personnel	45,866,175.72	7,644,362.70	16
Total Recurrent	73,751,184	7,644,362.70	10
Capital Expenditure	-	-	-
Total	73,751,184	7,644,363	10

Figure 21 below depicts that the CPSB’s expenditure for the quarter was fully attributed to personnel emoluments whereas operations and maintenance spending was zero.

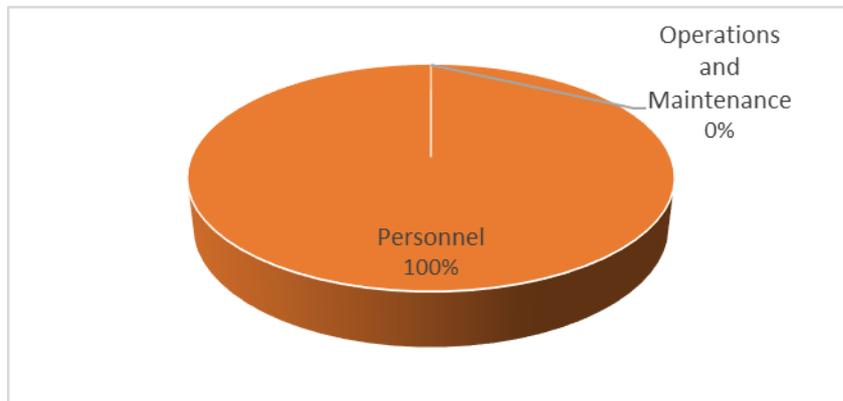


Figure 21: CPSB Expenditure Per Economic Classification

Expenditure by Economic Classification

Overall expenditure and absorption improved significantly in FY 2025/26, rising from 2.17 percent in FY 2024/25 to 10 percent by the end of the first quarter. Personnel expenses recorded the highest absorption at 17 percent, indicating better execution of the wage budget. However, no spending occurred under operations and maintenance in FY 2025/26, showing delays in implementing non-personnel activities.

Table 72: First Quarter Budget and Expenditure Comparison

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at 30th September 2024	Budget Absorption (%)	FY 2025/26 Budget Estimates	Expenditures as at 30th September 2025	Absorption Rate(%)
Operations	28,797,788	1,614,828	5.61	18,643,008	-	-
Maintenance	7,870,000	80,000	1.02	9,242,000	-	-
Sub Total	36,667,788	1,694,828	4.62	27,885,008	-	-
Personnel	41,499,472	-	0	45,866,176	7,644,363	17
Total Recurrent	78,167,260	1,694,828	2.17	73,751,184	7,644,363	10
Development		-		-	-	-
Total Budget	78,167,260	1,694,828	2.17	73,751,184	7,644,363	10

Expenditure by Programme and Sub programme

During the first quarter of FY 2025/26, expenditure was fully attributed to **Public Service Human Resource Management and Development**, which covers personnel emoluments, operations, and maintenance expenses essential for staff welfare, capacity building, and overall human resource administration. A relatively low absorption rate was also observed which indicates that some planned activities were still at preparatory stages. The Department expects improved performance in subsequent quarters.

Table 73: CPSB Expenditure by Programme and Sub programme

Programme/ Sub Programme	FY 2025/26 printed Budget Estimates	Actual Expenditure as at Sept 30th 2025	Absorption Rate (%)
Programme 1:Public Service Human Resource Management and Development			
SP1. 1 Public Service Human Resource Management and Development	73,751,184	7,644,363	10
Total	73,751,184	7,644,363	10

Recurrent expenditure

The CPSB recurrent budget for FY 2025/26 totals KSh. 73 million, with KSh 7.64 million spent by 30th September 2025, reflecting a 10 percent absorption rate. Expenditure was concentrated on salaries and wages at 16 percent, while all other operational items such as travel, training, utilities, and maintenance had no recorded spending during the period.

No	EXPENDITURE ITEM	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption rate(%)
1	Salaries And Wages	45,866,176	7,644,362	16
2	Electricity	100,000	-	-
3	Water and Sewerage	200,000	-	-
4	Telephone, Telex, Fascimile and Mobile Phone Services	50,000		
5	Internet Connections	780,000	-	-
6	Courier & Postal Services	30,000	-	-
7	Travel Costs	500,000		

No	EXPENDITURE ITEM	FY 2025/26 Budget Estimates	Expenditure as at 30th September 2025	Absorption rate(%)
8	Daily Subsistence Allowance-Board members	1,400,000	-	-
9	Daily Subsistence Allowance- Secretariat Staff	1,000,000	-	-
10	Travel Costs	-	-	-
11	Daily subsistence allowance	-	-	-
12	Publishing & Printing Services	350,000		
13	Subscription to Newspapers, Magazines and Periodicals	50,000	-	-
14	Advertising, Awareness ,Communication & Publicity Campaigns;	159,835	-	-
15	Payment of Rent	1,750,536		
16	Training Expenses-Board	1,500,000	-	-
17	Training Expenses- Secretariat	1,000,000	-	-
18	Catering Services(Receptions, Accommodation, drinks)	1,400,000	-	-
19	Boards, Committees, Conferences and Seminars	800,000	-	-
20	General office Supplies-stationery	505,837		
21	Supplies and accessories for Computers	600,000	-	-
22	Sanitary and Cleaning Materials	300,000	-	-
23	Office & General Supplies others	200,000		
24	Refined Fuels & Lubricants	1,200,000	-	-
25	Contracted Guards & Cleaning services	650,000	-	-
26	Membership fees	350,000	-	-
27	Contracted Professional Services-	150,000	-	-
28	Contracted Technical Services	150,000		
29	Financial Reporting	166,800	-	-
30	Human resource reforms-	1,300,000	-	-
31	National values and principles promotion and reporting	1,200,000		
32	Productivity mainstreaming	800,000	-	-
33	ISO Certification	-	-	-
34	Maintenance Expenses-Motor Vehicles/Generator	400,000	-	-
35	Purchase of Office Computers,printers & photocopiers	450,000	-	-
36	Maintenance of Office Furniture	100,000	-	-
37	Maintenance of Buildings	200,000	-	-
38	HR management software	600,000	-	-
39	Maintenance of Computers, Software, Networks & Surveillance Systems	200,000	-	-
40	web hosting	450,000	-	-
41	Recruitment and selection	1,000,000	-	-
42	Purchase of office furniture & fittings	1,500,000	-	-
43	Purchase of office equipment	200,000	-	-
44	Verification of Registration Credentials	662,000	-	-
45	Shelves for the Registry	480,000	-	-

4.14.2. Non-Financial Performance

The Department’s performance in Quarter One reflects a slow start in implementation. The average turnaround time for key processes stood at 40 minutes against a target of 30 minutes, while only 20 percent of business processes were re-engineered against a target of 75 percent. Digitization of records achieved 25 percent performance compared to a full-year target of 100 percent, reflecting partial progress in automation efforts. Other indicators such as customer satisfaction surveys, public service productivity index, employee satisfaction assessments, and capacity assessment reports had not been undertaken by the end of the quarter. Similarly, no sensitization forums on national values, human resource reforms, or performance rewards were conducted. Nonetheless, all performance evaluations for existing staff were completed on time, while employee performance and productivity were enhanced through the internal filling of 233 positions and the recruitment of 20 new staff members.

Table 74: CPSB Non-Financial Performance

Sub-Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 30th September 2025	Variance
Programme: Public Service Management and Development						
Public Service Management and Development	MPSB	Customer satisfaction surveys	% level of satisfaction with public board service delivery/ customer satisfaction	70		-70
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	30	40	10
			% of business processes fully re-engineered	75	20	-55
			Public service productivity index %	80		-80
			% of the population satisfied with their last experience of public services	80		-80
			No. of ISO Audit reports done	1		-1
			% of Digitized Records	100	25	-75
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	100		-100
			Percentage of Performance Evaluations Completed on time	100	100	0
			No of sensitization forums on Human resource reforms held	4	0	-4
			No of sensitization forums and reports on National values and principles held	4	0	-4
		Employee performance and productivity	No. of employee satisfaction surveys done	1	0	-1
			No of staff and board members recruited and inducted	50	20	-30
			No of Positions filled Internally	80	233	153

Sub-Programme	Delivery Unit	Key Output	Key performance Indicator	FY 2025/2026		
				Target (s)	Actuals as at 30th September 2025	Variance
			No. of Capacity assessment and rationalization report prepared and implemented	1		-1
			Performance Rewards and Sanctions Implemented	1	0	-1

4.14.3. Emerging Issues, Challenges and Recommendations

During the first quarter of FY 2025/26, the County Public Service Board experienced several challenges that affected the smooth implementation of planned programmes and activities. Key among them included:

- a) **Delayed Release of Funds:** The late disbursement of funds slowed down the execution of key programmes, including staff welfare initiatives and ongoing institutional reforms.
- b) **Human Resource Capacity Constraints:** Limited staffing in critical technical areas and delayed recruitment affected the timely execution of planned activities and reduced operational efficiency.
- c) **Pending Bills:** The existence of unsettled bills from the previous financial year constrained the availability of funds.
- d) **Inadequate Operational Resources:** The Board faced logistical and resource limitations, including delayed procurement of essential supplies and services necessary for effective programme implementation.
- e) **Low Automation Levels:** Slow progress in the digitization of records and automation of HR processes limited efficiency in service delivery and monitoring of performance indicators.
- f) **Industrial Unrest and push for Collecting Bargaining Agreements:** Trade Unions representing Health workers agitated for increased salaries through CBAs which lead to increased in wage bill.

4.2 Recommendations

To address the above challenges and strengthen performance in subsequent quarters, the following measures are recommended:

- a) **Enhance Timely Fund Disbursement:** The National Treasury and County Treasury should ensure prompt release of funds to facilitate continuous and effective implementation of planned programmes.

- b) **Strengthen Human Resource Capacity:** The Board should prioritize filling vacant positions and enhancing staff training to improve productivity and service delivery efficiency.
- c) **Prioritize Settlement of Pending Bills:** The Government should allocate resources for the clearance of outstanding obligations to free up funds for current-year activities.
- d) **Improve Operational Efficiency:** Streamlining processes and ensuring timely provision of logistical support will enhance the Board's operational effectiveness.
- e) **Promote Digitization and Automation:** Fast-tracking the automation of human resource management systems and digitization of records will enhance transparency, accountability, and real-time performance monitoring.
- f) **Management of Industrial Unrest:** Through regular consultations Trade Unions can be sensitized on limited fiscal space.

4.15. Wote municipality

4.15.1. Financial Performance Summary

The total expenditure for the first three months of the FY 2025/26 was KShs 8,656,243 against annual budget of KShs 156,627,548 which translated to an absorption rate of 5.53 percent. The total expenditure constituted of operations and maintenance expenditure 65 percent and personnel emoluments 35 percent, and development zero percent, the figure 22 below shows the departmental expenditures per economic classification;

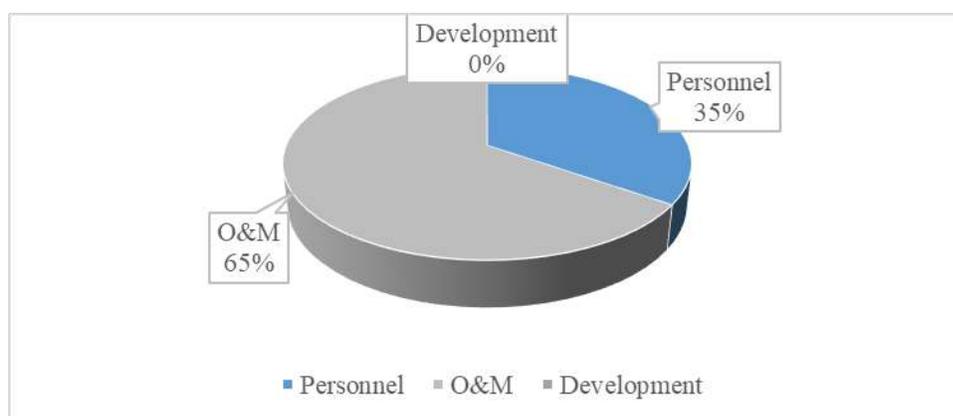


Figure 22; Expenditure by Economic Classification

Comparison of FY 24/25 and FY 25/26 First Quarter Performances

During the first quarter of FY 2025/26, the Department recorded an overall expenditure of Ksh. 8.66 million, representing an absorption rate of 5.53 percent of the total annual budget of Ksh. 156.63 million. This reflects a decline in budget absorption compared to a total expenditure of Ksh. 14.29 million and an absorption rate of 11.25 percent in the corresponding period of FY 2024/25. The lower absorption in the current year indicates slower budget implementation during the first quarter, mainly attributed to delays in procurement processes and project take-off.

Table 75: Comparison of FY 24/25 and FY 25/26 First Quarter Performances

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	2,954,428	-	0.00	3,790,553	3,000,000	79.14
O&M	69,170,867	14,286,106	20.65	63,003,223	5,656,243	8.98

Recurrent	72,125,295	14,286,106	19.81	66,793,777	8,656,243	12.96
Development	54,883,771	-	0.00	89,833,771	-	0.00
Total	127,009,066	14,286,106	11.25	156,627,548	8,656,243	5.53

Table 76: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Programme 1: General Administration & support services.	66,793,777	89,833,771	8,656,243	-	12.96	0.00
Total		66,793,777	89,833,771	8,656,243	-	12.96	0.00

Recurrent Expenditure

The municipality's recurrent expenditure was KShs 8,656,243 against a budget of KShs 66,793,777, translating to 12.96 percent absorption rate. Analysis of the recurrent expenditure shows that the highest expenditure was on salaries & wages at KShs 3,000,000, followed by Electricity at KShs 2,500,575 and Office Operations at KShs 1,120,000.

Table 77: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30th September 2025	Absorption Rate(%)
1	Salaries And Wages	3,790,553	3,000,000	79
2	Utilities-Electricity	10,000,000	2,500,575	25
21	Office operations	1,700,000	1,120,000	66
26	Board and Committee sitting allowances	3,500,000	1,000,000	29
6	Domestic Travel Costs	1,000,000	317,368	32
39	Community Outreach and stakeholder engagements	400,000	280,000	70
30	Municipal Quarterly Citizen Fora costs	800,000	199,900	25
7	Daily Subsistence Allowance	1,000,000	154,400	15
22	Other Operating expenses-Financial Reporting	300,000	84,000	28
3	Utilities-Water and Sewerage	700,000	-	0
4	Communication-Telephone	100,000	-	0
5	Communication-Courier & Postal Services	50,000	-	0
8	Publishing & printing Services	400,000	-	0
9	Subscription to Newspapers	50,000	-	0
10	Advertising & Publicity	50,000	-	0
11	Training Expenses	400,000	-	0
12	Hospitality-Catering Services Accommodation, Gifts & Drinks	800,000	-	0
13	Office & General Supplies-stationery	300,000	-	0

No.	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30th September 2025	Absorption Rate(%)
14	office & General Supplies-Computer Accessories	400,000	-	0
16	Fuels, Oils & Lubricants	1,800,000	-	0
17	Membership fees	100,000	-	0
18	Wote Green Public park operation and maintenance:	2,400,000	-	0
20	Municipal staff uniforms	300,000	-	0
23	Other Operating Expenses - Implementation committees	300,000	-	0
25	Market governance - market committee	300,000	-	0
29	Budget implementation and M&E	200,000	-	0
31	Planning, budgeting and indicator tracking	200,000	-	0
32	Revenue Collection	1,800,000	-	0
33	Enforcement Services	1,500,000	-	0
34	Asset management operations-County Assets valuation	300,000	-	0
35	Purchase of Motor cycle-Wote Municipality	300,000	-	0
36	Maintenance Expenses - Motor Vehicle	1,200,000	-	0
37	Environmental administration, coordination and governance	566,911	-	0
38	Profiling nature based enterprises and risk analysis	300,000	-	0
40	Establishment and enhancement of urban green spaces	650,000	-	0
41	Review of Municipal IdeP	800,000	-	0
42	EIAs	300,000	-	0
43	Office Rent	3,209,276	-	0
44	Promotion regulation and provision of refuse collection and solid waste management services	19,588,836	-	0
45	Maintenance of Plant machinery and equipment	500,000	-	0
46	Office guards & cleaning services	4,138,200	-	0
47	Purchase of computers	300,000	-	0

Development Expenditure Performance

The municipality had a development budget of KShs 89,833,771 with zero during the first quarter of FY 2025/26. Table 78 below provides Wote Municipality development expenditures and non-financial performance for the first three months of FY 2025/26.

Table 78: Wote Municipality Development Expenditure and Project Status

Program me	Sub-Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target (s)	Actual as at 30th September, 2025	Variance	
Program me 1	Urban Development	Wote Municipality	Approved development plans implemented	No of approved development plans implemented	2	0	-2	Not started
		Wote Municipality	Parking zones established and cabro paved	Meters of parking zones established and cabro	2000	0	-2000	Not started

				paved				
		Wote Municipality	Roads murramed/graded	Kms of roads murramed/graded	2	0	-2	Not started
		Wote Municipality	Solar-powered high mast floodlights installed	No of solar powered high mast floodlights installed	1	0	-1	Not started
		Wote Municipality	Skip bins supplied	No of skip bins supplied	10	0	-10	Not started
		Wote Municipality	Toilets constructed	No. of toilets constructed	2	0	-2	Not started
		Wote Municipality	Bodaboda shed constructed	No. of Bodaboda shed constructed	1	0	-1	Not started

4.15.2. Non-Financial Performance

Table 79 below shows the planned targets and achievements realized.

Table 79: Wote Municipality Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target (s)	Actual as at 30th September, 2025	Variance	
Programme 1	Urban Development	Wote Municipality	Approved development plans implemented	No of approved development plans implemented	2	0	-2	Projects not yet started
		Wote Municipality	Parking zones established and cabro paved	Meters of parking zones established and cabro paved	2000	0	-2000	Projects not yet started
		Wote Municipality	Roads murramed/graded	Kms of roads murramed/graded	2	0	-2	Projects not yet started
		Wote Municipality	Solar-powered high mast floodlights installed	No of solar powered high mast floodlights installed	1	0	-1	Projects not yet started

		Wote Municipality	Skip bins supplied	No of skip bins supplied	10	0	-10	Projects not yet started
		Wote Municipality	Toilets constructed	No. of toilets constructed	2	0	-2	Projects not yet started
		Wote Municipality	Bodaboda shed constructed	No. of Bodaboda shed constructed	1	0	-1	Projects not yet started

4.15.3. Emerging issue, Challenges and Recommendation

Emerging Issues

- a) **Rapid Urban Expansion:** The increasing population and accelerated urban growth have intensified the need for comprehensive spatial planning and effective land-use management to ensure orderly development and sustainable urbanization.
- b) **Rising Demand for Affordable Housing:** The continued growth of Wote Town has heightened pressure on available housing facilities and urban land, underscoring the need for strategic interventions to promote affordable and inclusive housing development.
- c) **Climate Change and Environmental Degradation:** Frequent droughts, flooding, and the depletion of water sources are adversely impacting urban resilience, calling for integrated climate adaptation and environmental management strategies.
- d) **Technological Advancement:** Advancements in digital technologies present significant opportunities to enhance revenue collection, streamline service delivery, and promote smart and efficient urban management.

Challenges

- a) **Inadequate Infrastructure:** The municipality continues to face challenges related to poor road networks, insufficient drainage systems, and inadequate street lighting, which collectively undermine accessibility, mobility, and public safety.
- b) **Weak Sanitation and Solid Waste Management Systems:** The absence of a modern waste disposal facility, limited recycling capacity, and underinvestment in sanitation and drainage infrastructure pose significant environmental and public health risks.
- c) **Urban Poverty and Unemployment:** Limited economic diversification and slow industrial growth have constrained job creation, leaving a significant proportion of the

population—particularly youth and women—without sustainable livelihood opportunities.

- d) Unplanned Settlements and Land Conflicts:** Irregular land allocation, encroachment on public land, and weak enforcement of development control measures have contributed to the proliferation of informal settlements and persistent land disputes.
- e) Environmental Pollution –** Waste dumping, deforestation, and encroachment on riparian areas degrade the environment.

Recommendations

- a) Public–Private Partnerships (PPPs):** There are emerging opportunities to leverage Public–Private Partnerships to expand infrastructure development, improve service delivery, and stimulate local economic growth.
- b) Develop and Enforce Comprehensive Urban Plans:** Strengthen spatial planning, zoning regulations, and development control frameworks to ensure orderly urban growth and sustainable land use.
- c) Upgrade Urban Infrastructure:** Prioritize investment in road networks, drainage systems, street lighting, and modern solid waste management facilities to enhance accessibility, safety, and service delivery.
- d) Promote Climate Change Adaptation and Resilience:** Integrate climate-smart practices such as green infrastructure, sustainable water management, and urban greening initiatives to enhance resilience to climate-related shocks.
- e) Enhance Revenue Mobilization and Financial Accountability:** Digitize revenue collection systems, strengthen financial management controls, and promote transparency and accountability in resource utilization.
- f) Strengthen Institutional and Human Capacity:** Build the technical and managerial capacity of municipal staff through targeted training and continuous professional development to improve urban governance and service delivery.

4.16. Emali Sultan Hamud Municipality

4.16.1. Financial Performance Summary

The municipality did not incur any expenditure during the first quarter of FY 2025/26 against annual budget of KShs 101,072,731. The table shows the departmental expenditures per economic classification and comparison with first quarter of FY 2024/25;

Table 80: Expenditures per economic classification and comparison with first quarter of FY 2024/25

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	8,830,055	-	0.00	12,610,000	-	0.00
O&M	26,980,186	1,474,360	5.46	29,928,960	-	0.00
Recurrent	35,810,241	1,474,360	4.12	42,538,960	-	0.00
Development	74,145,569	-	0.00	58,533,771	-	0.00
Total	109,955,810	1,474,360	1.34	101,072,731	-	0.00

Table 81: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Programme 1 General Administration & support services.	42,538,960	58,533,771	-	-	0.00	0.00
Total		42,538,960	58,533,771	-	-	0.00	0.00

Recurrent Expenditure

The municipality's recurrent expenditure was zero KShs against a budget of KShs 42,538,960 translating to 0.00 percent absorption rate. Analysis of the recurrent expenditure shows that no vote line had any expenditure.

Table 82: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30th September 2025	Absorption Rate(%)
1	Salaries And Wages	12,610,000	-	0.00
2	Utilities-Electricity	3,500,000	-	0.00
3	Utilities-Water and Sewerage	200,000	-	0.00
4	Communication-Telephone	200,000	-	0.00

No.	Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30th September 2025	Absorption Rate(%)
5	Communication-Internet Connection	480,000	-	0.00
6	Domestic Travel Costs	400,000	-	0.00
7	Daily Subsistence Allowance	1,100,000	-	0.00
8	Publishing & printing Services	174,362	-	0.00
10	Advertising & Publicity	150,000	-	0.00
12	Training Expenses	500,000	-	0.00
15	Hospitality-Catering Services Accommodation, Gifts & Drinks	724,598	-	0.00
21	Fuels, Oils & Lubricants	1,300,000	-	0.00
23	Membership fees	100,000	-	0.00
24	Enforcement services	1,500,000	-	0.00
25	Community Outreach	400,000	-	0.00
26	Board and Committee sitting allowances	2,500,000	-	0.00
27	Municipal Quarterly Citizen Fora	300,000	-	0.00
28	Other Operating expenses-Financial Reporting and Management	250,000	-	0.00
31	Office operating expenses	800,000	-	0.00
33	Planning, budgeting and indicator tracking	200,000	-	0.00
34	Maintenance Expenses - Motor Vehicle	1,000,000	-	0.00
35	Office Rent	1,000,000	-	0.00
36	Promotion regulation and provision of refuse collection and solid waste management services	13,000,000	-	0.00
40	Maintenance of Office Equipment	150,000	-	0.00

Development Expenditure

During the first quarter of FY 2025/26, the municipality had zero expenditure on development against a budget of KShs 58,533,771.

Table 83: Emali-Sultan Hamud Municipality Development Expenditure and Project Status

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
1		Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000		-	0.00	Not started
2		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771		-	0.00	Not started
3		Sultan Hamud floodlight	3,000,000		-	0.00	Not started
5		Rehabilitation of Emali recreation park	200,000		-	0.00	Not started
6	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	2,500,000		-	0.00	Not started

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
7	Emali/Mulala & Kasikeu	Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000		-	0.00	Not started
8		Youth empowerment - Sports and Talent Development	1,000,000		-	0.00	Not started
9		Fencing and roofing of Water tanks in Emali Business Center	2,000,000		-	0.00	Not started
10	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000		-	0.00	Not started
11		Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000		-	0.00	Not started
12	All Wards	Preparation of Municipal Spatial Plan	9,800,000		-	0.00	Not started
14	Mbitini & Emali/Mulala	Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000		-	0.00	Not started
15		Installation of CCTV surveillance at critical points in Emali Town	1,500,000		-	0.00	Not started
16	NZAKIK A, Kasikeu & Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kikumini Market	3,000,000		-	0.00	Not started
17	Kasikeu	Survey and Planning of Sultan Hamud town -Completion of Cadastral survey and planning of Sultan Hamud town	2,000,000		-	0.00	Not started

4.16.2. Non-Financial Performance

During the period under review, the following achievements were realized against the planned targets as per table 84 below;

Table 84:Emali Sultan Hamud Municipality Non-Financial Performance

Program me	Sub-Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
Program me 1	Urban Development	Emali/Sultan Hamud	High mast floodlights installed	No of high mast floodlights installed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Decentralized treatment facility rehabilitated	No of Decentralized treatment facility rehabilitated	1	0	-1	Projects not yet started

		Emali/Sultan Hamud	Toilets constructed	No. of toilets constructed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Bodaboda shed constructed	No. of Bodaboda shed constructed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Spatial plan developed	No. of spatial plan developed	1	0	-1	Projects not yet started

4.16.3. Emerging issue, Challenges and Recommendation

Emerging Issues

- a) **Rapid Urbanization and Growth of Informal Settlements;** The towns of Emali and Sultan Hamud are experiencing rapid urban expansion characterized by the proliferation of informal settlements. This growth is largely driven by in-migration, high unemployment rates, and insecure land tenure, resulting in increased pressure on existing infrastructure, housing, and public services.
- b) **Infrastructure and Service Delivery Gaps;** The municipality continues to face significant infrastructure deficits, including dilapidated housing, inadequate road networks, and the absence of critical facilities such as a fire station.
- c) **Vulnerability of Marginalized and At-Risk Groups;** Low-income households, informal settlement dwellers, persons with disabilities, and street families remain highly vulnerable to social and economic exclusion. Many lack access to adequate housing, healthcare, education, and sustainable livelihood opportunities, necessitating targeted social inclusion and empowerment interventions.
- d) **Environmental and Disaster Risk Concerns;** The municipality faces recurring environmental risks, particularly flooding along the Nairobi–Mombasa transport corridor and adjacent infrastructure. These events disrupt traffic flow, affect local businesses, and expose communities to heightened vulnerability, underscoring the need for proactive climate adaptation and disaster risk management measures.

Challenges

- a) **Weak Urban Planning and Implementation;** The persistence and expansion of informal settlements reflect inadequate urban planning and weak enforcement of existing

physical development plans. Limited coordination between planning authorities and insufficient monitoring mechanisms have constrained orderly urban growth and spatial organization.

- b) **Inadequate Infrastructure and Service Provision;** The municipality faces critical infrastructure deficits that undermine service delivery and urban resilience. For instance, the absence of a fire station significantly limits emergency response capacity, while inadequate road, drainage, and sanitation systems continue to constrain productivity and quality of life.
- c) **Environmental and Disaster Risk Vulnerability;** The municipality remains vulnerable to recurrent flooding, poor drainage, and inadequate disaster preparedness. These challenges threaten critical infrastructure along the Nairobi–Mombasa transport corridor, disrupt economic activity, and heighten risks to public safety and livelihoods.
- d) **Land and Tenure Insecurity;** Complexities surrounding leasehold and freehold tenure, coupled with weak land surveying systems and unplanned spatial expansion, continue to create conditions for land disputes and hinder effective urban planning. Strengthening land governance and tenure regularization is therefore critical to sustainable urban development.

Recommendations

- a) **Strengthen Urban Planning and Regulatory Enforcement;** Fast-track the review, approval, and implementation of physical and local development plans. Establish a regular monitoring framework to track informal settlement growth, and ensure strict enforcement of zoning, building, and environmental regulations to promote orderly development.
- b) **Enhance Infrastructure and Service Delivery;** Prioritize investment in critical municipal infrastructure, including the establishment of a fully equipped fire station, improved drainage and flood-control systems along the highway corridor, and upgrades in water supply, sanitation, and solid waste management to enhance livability and resilience.
- c) **Secure Land Tenure and Facilitate Settlement Regularization;** Undertake comprehensive land surveying, mapping, and formalization of informal settlements such

as Soko Mjinga. Clarify and document land ownership rights, streamline tenure processes, and promote access to affordable, serviced plots to reduce land disputes and enhance investment confidence.

- d) **Mobilize Resources and Strengthen Institutional Capacity;** Leverage national urban development programs (such as KUSP) and Public–Private Partnerships (PPPs) to expand the financing base for infrastructure and service delivery. Invest in continuous capacity building for municipal staff, and strengthen institutional systems for effective implementation, monitoring, and accountability.

4.17. Makueni County Sand Conservation and Utilization Authority

4.17.1. Financial Performance Summary

The total expenditure for the first three months of the FY 2025/26 was KShs 11,232,981 against annual budget of KShs 94,048,596 which translated to an absorption rate of 11.94 percent. The total expenditure constituted of operations and maintenance expenditure 63 percent and personnel emoluments 37 percent, and development zero percent, figure 23 below shows the departmental expenditures per economic classification;

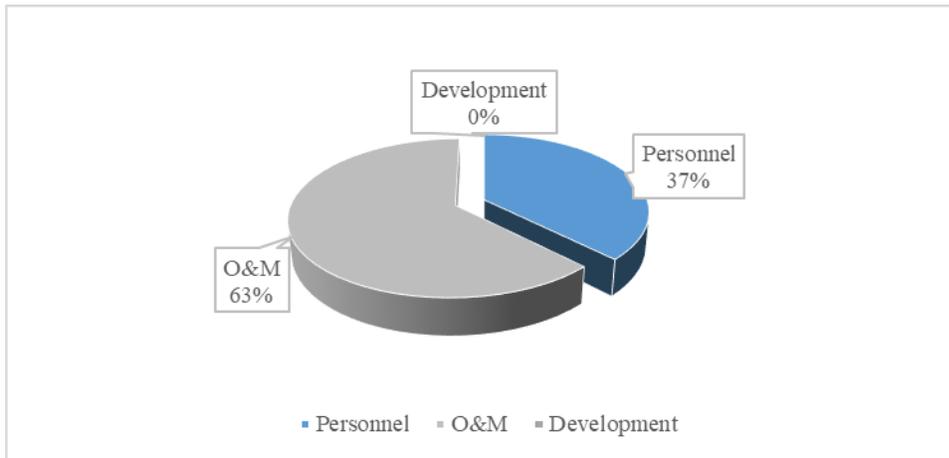


Figure 23: Expenditure by Economic Classification

Comparison of FY 24/25 and FY 25/26 First Quarter Performances

During the first quarter of FY 2025/26, the department recorded an overall expenditure of Ksh. 11,232,981, translating to an absorption rate of 11.94 percent against a total budget of Ksh. 94,048,596. This represents a decline in absorption performance compared to the FY 2024/25 first quarter, where expenditures amounted to Ksh. 15,971,737 out of a Ksh. 61,593,879 budget, reflecting a 26 percent absorption rate.

Table 85: Comparison of FY 24/25 and FY 25/26 First Quarter Performances

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Salaries	25,342,473	6,555,499	26	26,609,596	4,198,443	15.78
O&M	26,251,406	9,416,237	36	42,439,000	7,034,537	16.58
Recurrent	51,593,879	15,971,737	31	69,048,596	11,232,981	16.27
Development	10,000,000	-	0	25,000,000	-	0.00
Total	61,593,879	15,971,737	26	94,048,596	11,232,981	11.94

Table 86: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Programme 1: General Administration & support services.	69,048,596	25,000,000	11,232,981	-	16.27	0.00
Total		69,048,596	25,000,000	11,232,981	-	16.27	0.00

Recurrent Expenditure

Makueni Sand Conservation & Utilization Authority recurrent expenditure was KShs 11,232,981 against a budget of KShs 69,048,596, translating to 16.27 percent absorption rate. Analysis of the recurrent expenditure shows that the authority spent the highest expenditure on salaries and wages, followed by Board Committee Expenses at KShs 4,198,443 and Strengthening sand resources governance and sustainable utilization at KShs 818,800.

Table 87: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance

Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30 th September 2025	Absorption Rate(%)
Salaries & Wages	26,609,596	4,198,443	16
Board Committee Expenses	4,500,000	2,435,400	54
Strengthening sand resources governance and sustainable utilization	3,000,000	818,800	27
Daily Subsistence Allowance	2,000,000	622,770	31
Refined Fuels & Lubricants	2,500,000	540,000	22
Catering Services(Receptions, Accommodation, drinks)	1,400,000	530,060	38
Financial management & Reporting – ERP	2,500,000	485,800	19
Enforcement	7,254,464	407,660	6
Maintenance Motor Vehicles	1,100,000	295,397	27
ISO certification Audits	500,000	232,000	46
Training Expenses	500,000	197,618	40
Telephone, Telex, Fascimile and Mobile Phone Services	600,000	109,000	18
Supplies and accessories for Computers and printers	500,000	84,500	17
Security services	800,000	79,200	10
Bank Service Commission & Charges	200,000	68,738	34
Travel Costs	500,000	44,100	9
Office & General Supplies and Services	500,000	41,350	8
Publishing & printing Services	300,000	27,144	9
Payment of Rents and Rates - Sand Authority Head Office	820,000	15,000	2
Electricity	100,000	-	0
Water and Sewarage	500,000	-	0

Expenditure item	FY 2025/26 Budget Estimates	Cumulative Expenditures as at 30th September 2025	Absorption Rate(%)
Communication, Supplies and Services	400,000	-	0
Courier & Postal Services	10,000	-	0
Advertising, Awareness & Publicity Campaigns	242,536	-	0
Annual subscription fees	60,000	-	0
Medical Insurance	7,000,000	-	0
Insurance-motor vehicles	500,000	-	0
Insurance-WIBA	700,000	-	0
Legal fees	500,000	-	0
Maintenance of Office Furniture	200,000	-	0
Purchase of Computers	600,000	-	0
Audit fees	232,000	-	0
Research & Internship	500,000	-	0
Purchase of uniforms & clothing	120,000	-	0
Knowledge Management	300,000	-	0
Partnership and linkages	500,000	-	0
Maintenance of Buildings	100,000	-	0
Planning, budgeting & indicator tracking	400,000	-	0

Development Expenditure

Makueni Sand Conservation & Utilization Authority had zero expenditure on development during the first quarter of FY 2025/26 against a budget of KShs 25,000,000.

Table 88: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Contract Amount	Expenditure as at 30th Sept 2025	Absorption Rate (%)	Project status
1	Kiimakiu/ Kalanzoni	Rehabilitation and Catchment conservation of Ikaasu earthdam	5,000,000		-	0.00%	Not Started
2	Kiimakiu/ Kalanzoni	Rehabilitation and Catchment conservation of Kwa Kaveki Earthdam	5,000,000		-	0.00%	Not Started
3		20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self help group)	1,000,000		-	0.00%	Not Started
4		Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000		-	0.00%	Not Started
5		Ring-fence accrued revenue program for commercial sites-Ikaasu 10 acre catchment restoration through terracing and grass reseeding	2,000,000		-	0.00%	Not Started
6		Pilot sand value addition in CTTIs and Purchase of cabro-making machine	8,000,000		-	0.00%	Not Started
7		Ring-fence accrued revenue program for commercial sites-Marwa earthdam catchment restoration through 2 kilometer terracing, grass reseeding and tree planting	1,000,000		-	0.00%	Not Started
8	Mukaa	Conservation	1,000,000		-	0.00%	Not Started

4.17.2. Non-Financial Performance

The Makueni County Sand Conservation and Utilization Authority (MCSC&UA) has been instrumental in promoting sustainable sand harvesting and environmental conservation within the county.

Table 89: Sand Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th September, 2025	Variance	
Environmental Conservation and Management	Environmental Conservation and Management	Sand Conservation And Utilization Authority		No of legal frameworks developed	2	0	-2	Not started
				No of sand dams constructed	7	0	-7	Not started
				No of sensitization forums carried out	50	0	-50	Not started

4.17.3. Emerging issue, Challenges and Recommendation

Emerging Issues

- a) **Rising Demand for Sand Resources:** Accelerated urbanization and infrastructure expansion within Makueni and neighboring counties have intensified pressure on sand resources, posing challenges to their sustainable management and long-term availability.
- b) **Impacts of Climate Change:** Increasingly erratic rainfall patterns and prolonged droughts have heightened reliance on sand harvesting as an alternative source of livelihood, further straining fragile river ecosystems.
- c) **Limited Community Participation and Inequitable Benefit Sharing:** There is a growing need to enhance community engagement in the management and conservation of sand resources and to establish fair and transparent mechanisms for benefit sharing.
- d) **Technological and Data Limitations:** Insufficient adoption of technology for real-time monitoring, mapping, and data management of sand resources continues to hinder effective regulation, enforcement, and planning.

Challenges

- a) **Weak Enforcement Mechanisms:** Limited institutional capacity and inadequate coordination among enforcement agencies have undermined the effective implementation of existing sand harvesting regulations, enabling illegal extraction activities to continue.
- b) **Environmental Degradation:** Unsustainable sand extraction practices have led to severe riverbank erosion, destruction of aquatic and riparian habitats, and a noticeable decline in groundwater levels, threatening ecosystem stability.
- c) **Low Public Awareness:** Limited understanding of sustainable sand harvesting practices, coupled with low awareness of environmental regulations, continues to contribute to non-compliance and degradation of river ecosystems.
- d) **Persistent Illegal and Unregulated Harvesting:** Despite existing legal frameworks, unauthorized sand harvesting activities continue, resulting in environmental degradation, loss of riverine biodiversity, and reduced county revenue collection.

Recommendations

- a) **Strengthen Regulation and Enforcement:** Enhance implementation of the Makeni County Sand Conservation and Utilization Act by increasing field patrols, conducting regular licensing and compliance audits, and imposing stricter penalties for illegal sand harvesting activities.
- b) **Leverage Technology for Monitoring and Compliance:** Deploy Geographic Information Systems (GIS), remote sensing, and digital tracking tools to map sand deposits, monitor extraction activities in real time, and improve transparency and enforcement efficiency.
- c) **Enhance Community Participation and Co-Management:** Strengthen the capacity of local committees and riverine communities to engage in decision-making, monitoring, and reporting on sand harvesting operations to promote shared responsibility and accountability.
- d) **Rehabilitate Degraded Ecosystems:** Design and implement structured restoration programs targeting degraded riverbanks, sand harvesting sites, and riparian zones to restore ecological balance and enhance water retention capacity.
- e) **Build Capacity and Promote Environmental Awareness:** Organize continuous training and sensitization programs for sand harvesters, transporters, enforcement officers, and community members to foster compliance with sustainable sand utilization practices and environmental conservation laws.
- f) **Promote Sustainable and Alternative Livelihoods:** Support the development of alternative, environmentally friendly income-generating activities—such as tree planting, beekeeping, aquaculture, and water conservation initiatives—to reduce dependence on sand harvesting as a primary source of livelihood.

4.18. Makueni Fruit Development and Marketing Authority

The Makueni County Fruit Development and Marketing Authority (MFDMA), established by an Act in 2017, is tasked with managing fruit processing and infrastructure within the county. The plant is mandated to undertake fruit development, including production, processing, marketing, grading, storage, collection, transportation, and warehousing.

4.18.1. Financial Performance Summary

During the first quarter of FY 2025/26, the MCFDMA utilized Kshs. 3,009,309, accounting for two percent of the total annual allocation of Kshs. 89,063,609 which translated to an absorption rate of three percent. Of this expenditure, Kshs. 2,913,309 (97 percent), was spent on operations and maintenance while Kshs. 96,000 (3 percent) was spent on development activities as presented in figure 24 below: -

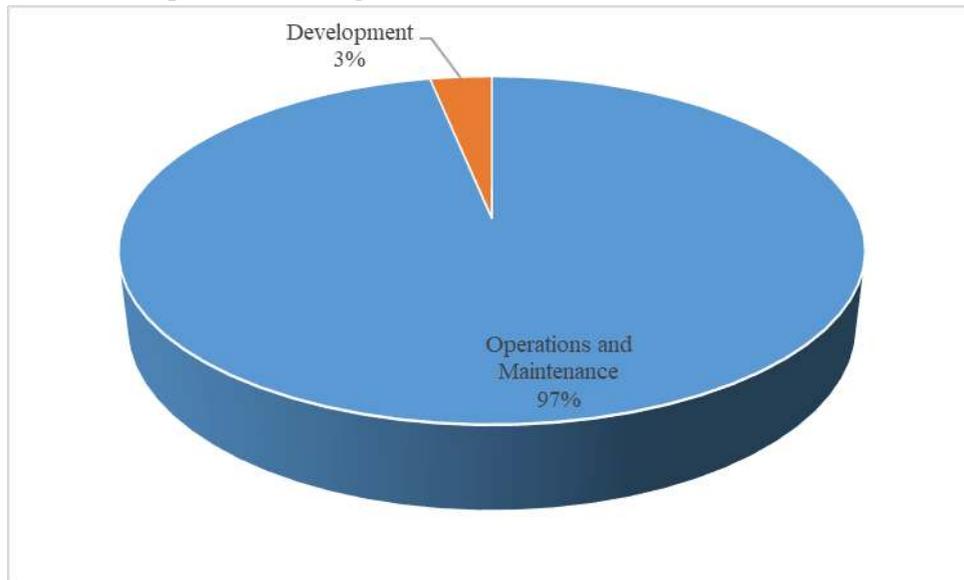


Figure 24: MCFDMA First Quarter Expenditure by Economic Classification

Expenditure by economic classification

The authority spent KSh 2,913,309 on recurrent expenses, resulting in an absorption rate of eight percent, and KSh 96,000 on development activities. The overall absorption rate for the authority in Q1 of FY 2025/26 increased by two percent, rising from one percent in FY 2024/25 to three percent in FY 2025/26. Operations and maintenance recorded an absorption rate of 15 percent, while development expenditure had an absorption rate of 0.2 percent. Analysis of expenditure and Absorption rate for the first quarters of FY 2024/25 and 2025/26 are as presented in table 90 below.

Table 90;MCFDMA; First Quarter Budget and Expenditures, FY 2024/25 and FY 2025/26

Economic Classification	FY 2024/25 Budget Estimates	Expenditures as at Sept 30 th , 2024	Absorption Rate (%)	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30 th , 2025	Absorption Rate (%)
Personnel Emoluments	16,602,102	0	0	17,432,207	0	0
Operations and Maintenance	23,627,230	998,622	4	19,568,228	2,913,309	15
Recurrent	40,229,332	998,622	2	37,000,435	2,913,309	8
Development	56,499,364	0	0	52,063,174	96,000	0.2
Total	96,728,696	998,622	1	89,063,609	3,009,309	3

Expenditure by Programme and Sub Programme

All the authority's expenditure was spent on General Administration & support services programme as presented in table 91 below.

Table 91: MCFDMA; First Quarter Budget and Expenditures by Programme and Sub Programme

Programme	Sub-Programme	FY 2025/26 printed Budget Estimates		Actual Expenditure as at Sept 30 th 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & support services.	Makueni Fruit Development and Marketing Authority	37,000,435	52,063,174	2,913,309	96,000	4	0.2
Total		37,000,435	52,063,174	2,913,309	96,000	8	0.2

Recurrent expenditure

During the expenditure period, Promotion and Incentives had the highest expenditure of KSh 667,820 (67 percent) absorption rate, followed closely by fuels, oils & lubricants with an expenditure 496,570 (62 percent absorption rate). Daily Subsistence Allowance recorded the third highest expenditure of KSh485,540 which translated to a 40 percent absorption rate. Most of expenditure items had absorption rates of less than ten percent due to delay in procurement and processing of the payments. The detailed expenditure and absorption rate per vote is as presented in table 92 below.

Table 92: MCFDMA; Recurrent Expenditure for the period 1st July-30th September 2025

No	Economic Item & Title	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30th , 2025	Absorption Rate (%)
1	Promotion and Incentives	1,000,000	667,820	67
2	Fuels, Oils & Lubricants	800,000	496,570	62
3	Daily Subsistence Allowance	1,200,000	485,540	40
4	Board /Governance allowances	2,696,000	307,598	11
5	Communication- sales and Marketing Campaign	980,000	271,359	28
6	Payment of casuals	1,728,000	262,709	15
7	Communication-Internet Connection	460,000	111,360	24
8	Maintenance Expenses- Motor Vehicles	1,000,000	90,120	9
9	Office expenses	300,000	52,938	18
10	Communication-Telephone	240,000	46,000	19
11	Hospitality-Catering Services Accommodatin,Gifts & Drinks	910,000	39,430	4
12	Maintenance of Plant, Machinery and Equipment	3,362,528	37,770	1
13	Training Expenses and exposure visits	500,000	23,200	5
14	Office & General Supplies-Sanitary	400,000	20,895	5
15	2110101Salaries & Wages	17,432,207	-	0
16	2210101Utilities-Electricity	800,000	-	0
17	2210102 Utilities-Water and Sewerage	146,700	-	0
18	Foreign Travel Costs	203,000	-	0
19	Advertising & Publicity	1,000,000	-	0
20	Office & General Supplies-stationery	200,000	-	0

No	Economic Item & Title	FY 2025/26 printed Budget Estimates	Expenditures as at sept 30th , 2025	Absorption Rate (%)
21	Hygiene and toiletry consumables	200,000	-	0
22	Personal Protective Equipment	280,000	-	0
23	Lab chemicals and reagents	200,000	-	0
24	Licenses and certification	272,000	-	0
25	Rent of depots / stores	360,000	-	0
26	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	-	0
27	Website Maintenance/Social media	150,000	-	0
		37,000,435	2,913,309	8

Development Expenditure

The authority had a development expenditure of KSh 96,000 which was utilized on quality management certifications for its products and plant.

Table 93: MCFDMA; Development Expenditure for the period 1st July-30th September 2025

S/No.	Ward	Expenditure item/ Project name	FY 2025/26 printed Budget Estimates	Expenditure as at 30 th Sept 2025	Absorption Rate (%)	Project status
1.	HQ	Quality Management Certifications	3,442,000	96,000	3	Ongoing
2.	All wards	Purchase of mangoes for puree production	13,920,000	-	0	Not started
3.	All wards	Puree production	12,408,931	-	0	Not started
4.	All wards	Ready to drink juice(RTD) production	13,446,000	-	0	Not started
5.	All wards	Purified drinking water production	3,193,291	-	0	Not started
6.	HQ	Policy & legal framework	3,912,953	-	0	Not started
7.	HQ	RTD line Modification	1,305,000	-	0	Not started
8.	HQ	Energy Audit	435,000	-	0	Not started

4.18.2. Non-financial performance for the period

In the first quarter of FY 2025/26, the authority generated a total revenue of KSh 3,769,910. This revenue breakdown includes KSh 2,394,590 from ready-to-drink juice, KSh 1,247,000 from puree, and KSh 128,320 from drinking water.

Table 94: Non Financial performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 30 th Sept 2025	Variance
Agribusiness and information management	Fruit processing	Makueni County Fruit Development and Marketing Authority	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	1,400	0	1,400
				Quantity of RTD	30	0	30

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2025/2026		
					Target	Achievements as at 30 th Sept 2025	Variance
				juice produced in MT			
				Revenue Generated	70,840,000	3,769,910	(67,070,090)

4.18.3. Emerging issue, challenges and recommendation

Emerging issues

- a) The delayed disbursement of funds for capital projects is hindering the authority's ability to conduct planned maintenance and expand essential infrastructure.
- b) MCFDMA is facing increasing pressure to provide documented traceability and proof of ethical sourcing, particularly from smallholder farmers, to access the European Union (EU) and other key export markets.
- c) Fruit farmers are encountering high costs for farm inputs.
- d) New collaborations with partners and stakeholders are emerging in the fields of fruit development and marketing.

Challenges

- a) Insufficient working capital restricts continuous production.
- b) Cash flow delays from ninety-day credit periods impact liquidity and disrupt production schedules.
- c) Unpredictable weather patterns and inconsistent rainfall result in low fruit yields.
- d) Operational inefficiencies, such as delays in public procurement processes, hinder the timely acquisition of critical supplies. These delays disrupt the production timeline and place additional financial pressures on plant management.

Recommendations

- a) Mobilize resources from agricultural partners.
- b) Promote agricultural practices that are resilient to climate change.
- c) Improve coordination and governance mechanisms.
- d) Foster the development of farmer institutions and promote digital inclusion.
- e) Implement evidence-based decision-making and establish monitoring and evaluation system for the authority

4.19. Makueni County Assembly

4.19.1. Financial Performance Summary

In the first three months of FY 2025/26, the County Assembly reported a cumulative expenditure of KSh 124,395,287 out of a budget of KSh 897,631,315, resulting in an absorption rate of 14 percent. This expenditure comprised 87 percent for personnel emoluments, and 13 percent for operations and maintenance. Figure 25 below illustrates the assembly's expenditures by economic classification.

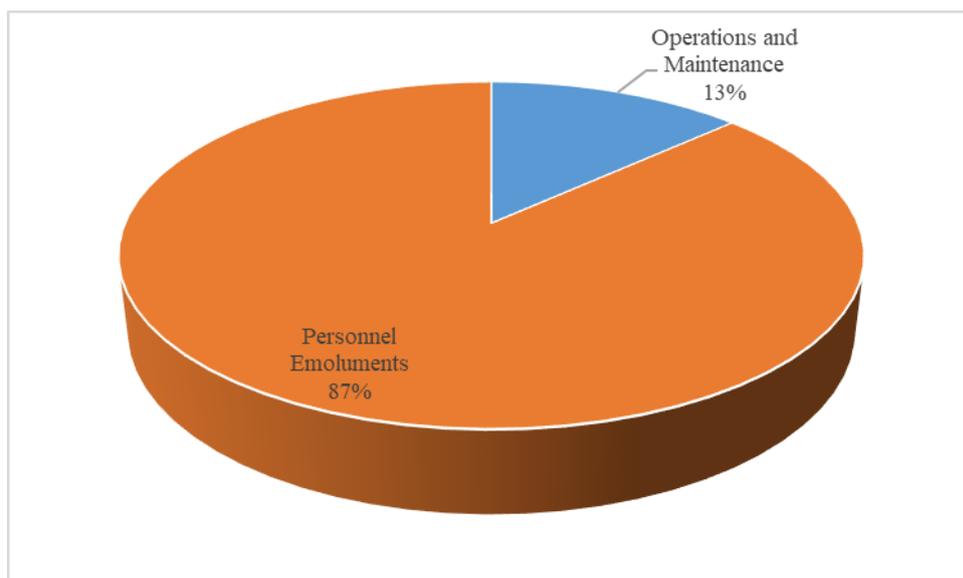


Figure 25: Makueni County Assembly Expenditure by Economic Classification

Expenditure by Economic Classification

The County Assembly spent KShs. 124,395,287 on recurrent translating to absorption rate of 15 percent and did not incur any expenditure on development. Personnel emoluments (salaries and wages) expenditure achieved a 22 percent absorption rate while operations and maintenance recorded an absorption rate of five percent.

Table 95: County Assembly, First Quarter Budget and Expenditures, FY 2025/26

Expenditure Item	FY 2025/26 Budget Estimates	Expenditures As At 30th Sept 2025	Absorption Rate (%)
Operations and Maintenance	344,407,038	16,455,956	5
Personnel Emoluments	495,224,277	107,939,330	22
Total Recurrent	839,631,315	124,395,287	15
Capital Expenditure	58,000,000	-	0
Total	897,631,315	124,395,287	14

Expenditure by programme and sub programme

General administration and planning programme had the highest expenditure of Kshs. 124,395,287 with an absorption rate of 53 percent.

Table 96: Expenditure By Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th Sep 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1	Compensation to Employees	202,883,267		107,939,330		53	
	Use of Goods and Services	145,194,330		16,455,956		11	
	Sub Total	348,077,597		124,395,287			
Programme	Oversight	63,735,464		-		0	

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Actual Expenditure as of 30th Sep 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
2	Sub-Total	63,735,464	-	-			
	Use of Goods and Services	204,319,799		-		0	
		223,498,455		-		0	
	Sub-Total	839,631,315				0	
Programme 4	development	58,000,000		-		0	
	Sub-Total	58,000,000				0	
Grand Total		897,631,315		124,395,287		14	

Recurrent expenditure

The total recurrent expenditure for the first three months was Ksh. 124,395,286.57 against a budget of Ksh. 806,211,649.51, translating to a 15 percent absorption rate. Analysis of the recurrent expenditure shows that salaries and wages had the highest expenditure at Ksh. 107,939,330, followed by County assembly ward office facilitation and ward office operations costs at Ksh. 10,142,370 and Ksh. 3,877,594 respectively.

Table 97: County Assembly; Recurrent Expenditure for the period 1st July-30th September 2025

NO	Economic Item	Approved Budget Estimates FY 2025/26 (Ksh.)	Actual Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)
1	Salaries And Wages	495,224,277	107,939,330	22
2	County Assembly Ward Office Facilitation	40,569,480	10,142,370	25
3	Ward Offices Operation Costs	15,728,832	3,877,594	25
4	Other Expenses - Fringe Benefits Tax	14,794,236	1,240,492	8
5	Rent and rates - non-residential (30 ward offices)	3,366,000	841,500	25
6	Telephone, Mobile Phone Services	1,450,000	354,000	24
7	Electricity	500,000		0
8	Water And Sewerage Services	1,400,000		0
9	Internet Connections	1,500,000		0
10	Courier And Postal Services	50,000		0
11	Domestic Travel	5,800,000		0
12	Accommodation-Legislative Summit	5,349,300		0
13	Accommodation-MCAs Whole House	35,100,000		0
14	Accommodation-Staff Activities	7,000,000		0
15	Accommodation-Committees Activities	14,000,000		0
16	Accommodation-Admin	20,000,000		0
17	Travel Cost- EALASCA -Arrears	2,002,760		0
18	Foreign Accommodation - Arrears	7,553,722		0
19	Publishing And Printing Services	400,000		0
20	Advertising, Awareness And Publicity	1,000,000		0
21	Travel Allowance-	400,000		0
22	Facilitator Fees	400,000		0
23	Training Accommodation Allowance	2,592,692		0
24	Nita - Training Levy	263,950		0
25	Catering Services (Reception), Food And Drinks	3,500,000		0

NO	Economic Item	Approved Budget Estimates FY 2025/26 (Ksh.)	Actual Expenditure as at 30th September 2025 (Ksh.)	Absorption Rate (%)
26	Boards, Committees, Conferences and Seminars	15,000,000		0
27	Board Allowance – CASB	2,000,000		0
28	Insurance Costs (WIBA/GPA)	2,500,000		0
29	Motor Vehicle Insurance	2,500,000		0
30	Medical Insurance	28,000,000		0
31	Purchase Of Uniforms And Clothings - Staff And MCAs	1,000,000		0
32	General Office Supplies	1,000,000		0
33	Supplies And Accessories Of Computers	1,000,000		0
34	Sanitary And Cleaning Materials	1,000,000		0
35	Refined Fuel And Lubricants For Transport	5,000,000		0
36	Bank Service And Commission Charges	3,000,000		0
37	Medical Expenses - Ex Gratia Medical Costs Refund	250,000		0
38	Membership Fees, Dues & Subscriptions To Professional & Trade Bodies	6,050,000		0
39	Professional Fees - Legal Fees	4,000,000		0
40	Security Operations/Interventions	4,166,400		0
41	Audit Committee	1,000,000		0
42	Other Operating Expenses - Sporting Activities	400,000		0
43	Public Participation	10,200,000		0
44	General -Elected	30,400,000		0
45	General Oversight- Nominated	7,200,000		0
46	Other Expenses - Media Outreach/Purchase of Media Equipment	300,000		0
47	Other Expenses - Staff and Mca Welfare	300,000		0
48	Maintenance Expenses Motor Vehicles	1,400,000		0
49	Maintenance Expenses Motor Vehicles-Arrears	2,469,212		0
50	Repairs & Maintenance Furniture & Equipment	150,000		0
51	Maintenance Of Buildings	200,000		0
52	Maintenance Of Computers Softwares And Networks	200,000		0
53	Maintenance Of Hansard System/License Software Renewal	2,480,000		0
54	E-Assembly - Cloud Storage (Office 365)-Arrears	1,500,000		0
55	Gratuity	18,086,000		0
56	Gratuity-Ward Staff	2,276,640		0
57	Gratuity- Contractual Staff	2,595,466		0
58	Gratuity- Contractual Staff-Arrears	2,062,347		0

Development Expenditure

In the first three months of FY 2025/26, the County Assembly did not incur any expenditure on development.

Table 98: County Assembly; Development Expenditure for the period 1st July-30th September 2025

NO	Economic Item	Approved Budget Estimates FY 2025/26	Contract sum(Kshs)	Actual Expenditure as at 30th September 2025	Absorption Rate (%)
1	New office block phase III/consultancy	47,007,624	47,007,624	0	0
2	Other infrastructure-construction of new office block phase II	2,603,079	2,603,079	0	0
3	Other infrastructure-renovation of offices	5,867,357	5,867,357	0	0
4	Civil works-renovation and maintenance	2,521,940	2,521,940	0	0

Source: County Assembly

4.19.2. Non-Financial Performance; County Assembly

During the first quarter of FY 2025/2026 (July–September 2025), the County Assembly experienced **significant underperformance** in its core legislative and representation functions, while achieving **strong fiscal and administrative compliance**. Under Programme 1 (Legislation, Oversight and Representation), the Assembly managed to deliver only **10 out of a targeted 30 bills**, a shortfall largely attributed to the lack of a dedicated legislative drafting budget. A total of 78 motions were introduced and concluded by the assembly during the first quarter of the FY 2025/26.

Additionally, citizen engagement and accountability mechanisms were severely underutilized, with only **5 out of 45 planned petitions** and **30 out of 110 planned statements** being considered.

In contrast, the Assembly met key oversight and administrative targets. Under Programme 2, it successfully approved **revenue-raising bills** on time and demonstrated prudent internal budget management, achieving realistic and credible expenditure policies. Furthermore, Programme 3 (General Administration) reported high staff performance and improved working conditions, with an 80% achievement rate against a 90% target, along with the timely production of all Assembly publications (5 out of 5). However, participation in corporate social programs was significantly constrained due to budget limitations. Overall, the first quarter highlights a structural issue where budget deficiencies undermine the Assembly's core role in law-making and formal public representation, despite improvements in internal management efficiency.

Table 99: Non Financial Performance; County Assembly

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30 September 2025	Variance	
Programme 1 Legislation,	1)legislation	2041000100	Bills and laws	Number of bills	30	10	24	The Assembl

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30 September 2025	Variance	
oversight and representation		county		introduced in the County Assembly				y did not have legislative drafting budget
	2)Representation		motions	Number of motions introduced and concluded	85	78	11	some of the areas the assembly wanted to address through motions were addressed through policies
			petitions	Number of petitions considered	45	5	41	most of petitions were addressed during the public participation
			statements	Number of Statements issued	110	30	83	most of statements anticipated were addressed during the public participation
Programme 2; Legislation, oversight and representation	legislation and oversight	204000200 Legislative County Assembly	realist and credible budget	firm expenditure policies	to achieve expenditure according to the budget	The Assembly has achieved in prudent management of its budget		
		204000200 Legislative	realist and credible	PAC & PIC reports	Timely Approval of	This was achieved in the		

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30 September 2025	Variance	
		ve County Assembly	budget	Committees' Audit Reports	revenue raising bills	current reporting period		
		204000200 Legislative County Assembly	Oversight over usage of Public Resources	Reports of Vetting of State and Public Officers	20	5	15	all the reports the reports have been considered
		204000200 Legislative County Assembly	Enhanced Governance in Public Service	Committee Reports	10	1	9	the assembly is in the process of considering more reports
Programme 3; General administration, planning and support services	General administration	204000500 joint services	Enhanced Staff performance	Efficient and effective service delivery	90	80	this was achieved	
			Improved Working environment	Adequate office space, ICTs and other facilities	90	80	this was achieved	
			Promotion of Assembly democracy	Timely production of Assembly publications	5	5		
			statements	Participation in corporate social programs	3	1	this was limited by inadequate budget	

5.0 EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

Makueni County's development performance is constrained by systemic financial delays, limited capacity and climate stress but strengthened by innovative partnerships, community-led approaches and emerging digital transformation. The specific emerging issues, challenges and recommendations are summarized below.

5.1. Emerging Issues and Trends

1. Climate variability and environmental stress. Recent droughts and unpredictable rainfall patterns are affecting water availability, agricultural productivity and food security. There is also growing recognition of the need for climate-smart and resilient development approaches.
2. Technological transformation. The county has had increased transition towards digitization, automation and integration of financial and management systems across departments notable finance, health, water and Human Resource. However, the uptake remains uneven.
3. Institutional reforms and systemic adjustments. Transition to the Social Health Authority (SHA), adoption of E Government Procurement (E-GP) and other national policy shifts are creating operational adjustments and delays at the county level.
4. Rising social vulnerabilities. Gender-based violence, youth unemployment and poverty levels are increasing due to socio-economic pressures and limited access to livelihoods
5. Partnerships and collaborative initiatives. Growing collaboration with development partners, private sector and community-led initiatives such as FFLoCA, farmer institutions, social protection programs, signal a shift toward participatory and locally driven development.

5.2. Key Challenges

1. Delayed and inadequate funding. Persistent late disbursement of funds from the national level, compounded by procurement bottlenecks (e-GP system) have led to delayed project initiation, low absorption rates and accumulation of pending bills.
2. Capacity and human resource gaps. Majority of the departments have reported staff shortages, skill gaps and overstretched personnel particularly in education, agriculture and social services undermining service delivery.

3. Infrastructure and operational constraints. Many departments face inadequate working tools, weak ICT infrastructure and logistical challenges such as lack of vehicles and poor connectivity.
4. Socio-Economic and health pressure. The rising burden of non-communicable diseases, persistent GBV cases and increased numbers of vulnerable groups stretch limited county resources.
5. Low uptake of technology and data systems. Minimal automation in HR, financial management and health systems limits data driven decision-making and performance monitoring.
6. Climate and environmental risks. The unpredictable weather and vandalism of water and agricultural infrastructure continue to disrupt services and livelihoods.

5.3. Recommendations

1. Enhance timely and predictable financing through advocating for punctual national transfers and strengthen internal financial management systems (IFMIS, e-GP and HIMIS) to ensure smooth and accountable project implementation.
2. Build institutional and human capacity by prioritizing staff recruitment, structured training and succession planning to bridge skill and staffing gaps across departments.
3. Promote climate resilience and sustainable resource management by scaling up climate-smart agriculture, water conservation and environmental protection measures, while promoting community ownership of infrastructure.
4. Accelerate automation and digital integration of HR, financial and health systems. Additionally, the adoption of smart metering in water management will ensure efficient service delivery.
5. Enhance social protection and inclusion by increasing budget allocations for social programs targeting women, youth, PWDs and the elderly ensuring gender mainstreaming and disability inclusion in all initiatives.
6. Expand health and social infrastructure by realigning the Makueni UHC (*MutulaCare*) with the national SHA/SHIF framework, expanding specialized health services and enhancing access to primary healthcare.
7. Leverage partnerships for technical and financial support especially in agriculture, health and social protection sectors.