COUNTY GOVERNMENT OF KIRINYAGA

DEPARTMENT OF FINANCE, ECONOMIC PLANNING&DEVOLUTION

Annual Budget Implementation Review Report

FY 2025/26

County Treasury
County Government of Kirinyaga
P.O. Box 260 – 10034
KUTUS, KENYA

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EXECUTIVE SUMMARY

The County Government of Kirinyaga's approved Supplementary No. 1 budget for FY 2025/26 totalled KES 8.541 billion, comprising KES 5.293 billion (62%) recurrent and KES 3.249 billion (38%) development allocations. By the close of the financial year, total actual receipts stood at KES 8.008 billion (93.8% of the resource envelope), while total expenditure reached KES 7.236 billion, reflecting an overall absorption rate of 84.7%.

The Equitable Share remained the County's dominant revenue source, with the full KES 6.152 billion (72% of the budget) disbursed, representing 100% receipt. Own Source Revenue (ordinary revenue) realized KES 450.3 million against a KES 454 million target (99.2%). Appropriations-in-Aid, driven mainly by the Facility Improvement Fund, outperformed projections, collecting KES 653.4 million against a KES 305 million target (214.3%), on account of strong collections at Kerugoya Referral Hospital, Sagana Hospital, and county dispensaries. Combined OSR and A-i-A receipts of KES 1.111 billion against a KES 764 million target yielded an overall local revenue performance of 145%, a 44.5% increase over the same period in FY 2024/25. Conditional grants and additional allocations from national government and development partners (KDSP II, FLLoCA, NAVCDP, K-WASH, CHP) lagged, with only KES 711.2 million (44.7%) of the KES 1.591 billion budgeted released by year-end, constraining donor-funded programme implementation.

Recurrent expenditure absorption was strong at 91.6%, with KES 4.849 billion spent against the KES 5.293 billion allocation. Most departments recorded near-full absorption (County Assembly, Education and Gender & Youth at 100%), while County Health Services trailed at 81.8% due to the size of its wage bill relative to disbursed exchequer releases. Recurrent spending was broadly flat year-on-year, declining marginally by 0.6% from KES 4.876 billion in FY 2024/25 to KES 4.849 billion in FY 2025/26. Development absorption, at 73.5% (KES 2.387 billion of KES 3.249 billion), was comparatively weaker and uneven across departments: County Executive, Lands and Trade achieved full or near-

full absorption, whereas Finance and Economic Planning (33.6%) and Environment, Water and Natural Resources (64.3%) lagged, largely reflecting delayed disbursement of donor-funded conditional grants rather than weak implementation capacity.

Development spending prioritized: Health infrastructure (upgrading of Kimbimbi and Kianyaga hospitals, finalization of Kerugoya Medical Complex accounts, and ambulance procurement); Roads and transport (access road grading and gravelling, high-mast floodlights, and the Kutus fire station); Agriculture (KES 30 million co-financing unlocking KES 152.1 million in NAVCDP disbursements); Water, environment and climate resilience (FLLoCA and K-WASH co-financing, borehole drilling and irrigation projects); Industrialization (Sagana Industrial City/CAIP works); Education (vocational training grants and ward-based ECDE classroom construction); and Gender, Youth and Social programmes (youth and women revolving funds).

Overall, the County sustained strong recurrent fiscal discipline and exceptional local revenue mobilization, but development performance remains constrained by the timing of national and donor conditional grant disbursements, underscoring the need for enhanced intergovernmental disbursement follow-up and improved absorption in Finance & Economic Planning and Environment departments in the coming financial year.

1. INTRODUCTION

Legal basis for preparation of quarterly reports

This report is prepared in accordance with section 166 (1) and 166 (4) of the Public Finance Management Act 2012. The act requires that, "An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity". Further, "not later than one month after the end of each quarter, the County Treasury shall—

(a) Consolidate the quarterly reports and submit them to the county assembly;

(b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and

(c) Publish and publicize them.

2. REVENUE ANALYSIS

The approved resource envelope for 2025/26 FY Kirinyaga County Budget as approved in Supplementary No. 1 amounted to KShs 8,541,369,945 financed as per Table 2.1 below.

Table 2.1 Resource Envelop 2025/26FY

DESCRIPTION	APPROVED BUDGET SUP.1 FY 2025/26 KES
Equitable Share	6,151,661,892.00
Allocation of Roads Maintenance Fuel Levy Fund(RMLF) 2024/2025	194,894,333.00
Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System	6,834,000.00
Revenue	
Ordinary revenue	454,000,000.00
A-i-A in respect to County Health Services (Facility Improvement Fund)	305,000,000.00
(A-i-A)Revenue raised from Kamweti Agricultural Training Center	5,000,000.00
IDA (World Bank)-Kenya Devolution Support Programme Grant (KDSP II) Level 1 Grant	72,909,500.00
IDA (World Bank)-Kenya Devolution Support Programme Grant (KDSP II) Level 2 Grant 2025/2026	352,500,000.00
IDA-(World Bank Credit)(Kenya Urban Support Project (KUSP) UDG 2025/2026	38,300,000.00
World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate Resilience Investment (CCRIS) Grant (In SPA Account)	78,963,839.00
IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG) Allocation for FY 2024/2025)	84,278,594.00
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23	231,250,000.00
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2024/25	108,389,410.00
Allocation from the National Government for Community Health Promoters (CHPs) Project	56,049,816.00
IDA(World Bank) Credit Allocation for Kenya Water, Sanitation and Hygiene (K-WASH) Program 2024/2025	366,729,808.00
Rolled over Funds	34,608,753.00
TOTAL	**8,541,369,945.00**

Source: County Treasury

Revenue Analysis By category

The total approved revenue for the Financial Year 2025/2026 was KES 8.54 billion. This revenue comprised funds from the Equitable Share, Own Source Revenue (OSR), conditional grants, and rolled-over balances from the previous financial year.

The Equitable Share from the National Government remained the main source of revenue at KES 6.15 billion as approved in CARA 2025, accounting for 72 percent of the total resource envelope.

The County targeted to mobilize Own Source Revenue (OSR) amounting to KES 454 million, representing 5.3 percent of the total budget. This includes collections from trade licenses, property rates, cess, and other county levies. Additionally, Appropriations-in-Aid (A-i-A) are projected at KES 310 million, comprising KES 305 million from the Facility Improvement Fund (FIF) and KES 5 million from Kamweti Agricultural Training Centre. Together, these internal revenues constitute 8.9 percent of the total funding.

Conditional Grants and Additional Allocations from the National Government and development partners was estimated at KES 1.591 billion, representing 18.6 percent of total revenues. This amount included some delayed disbursements for programs for FY 2024/25 as well as current FY expected disbursements. The programs include support from the World Bank, DANIDA, IFAD earmarked for programmes such as the Kenya Devolution Support Programme (KDSP II), Financing Locally- Led Climate Action (FLLoCA), National Agricultural Value Chain Development Project (NAVCDP), Kenya Water, Sanitation and Hygiene (K-WASH) and Community Health Promoters (CHPs) project. These grants are instrumental in supporting key county flagship projects in agriculture, climate change adaptation, water and sanitation, health.

Rolled-over funds from the FY 2024/25 amount to KES 34.6 million, representing 0.4 percent of the total revenue and is committed to ongoing

development projects whose implementation spilled over into 2025/26 financial year.

Table 2.2: Resource Envelop by Category

Revenue Source	Amount	Proportion
Equitable Share	6,151,661,892.00	72.0%
Ordinary revenue	454,000,000.00	5.3%
A-I-A (Facility Improvement Fund)	305,000,000.00	3.6%
A-I-A (Kamweti Agricultural Training Center)	5,000,000.00	0.1%
Additional Allocations	1,591,099,300.00	18.6%
Rolled Over funds From 2024_25FY	34,608,753.00	0.4%
Total	**8,541,369,945.00**	**100.0%**

Source: County Treasury

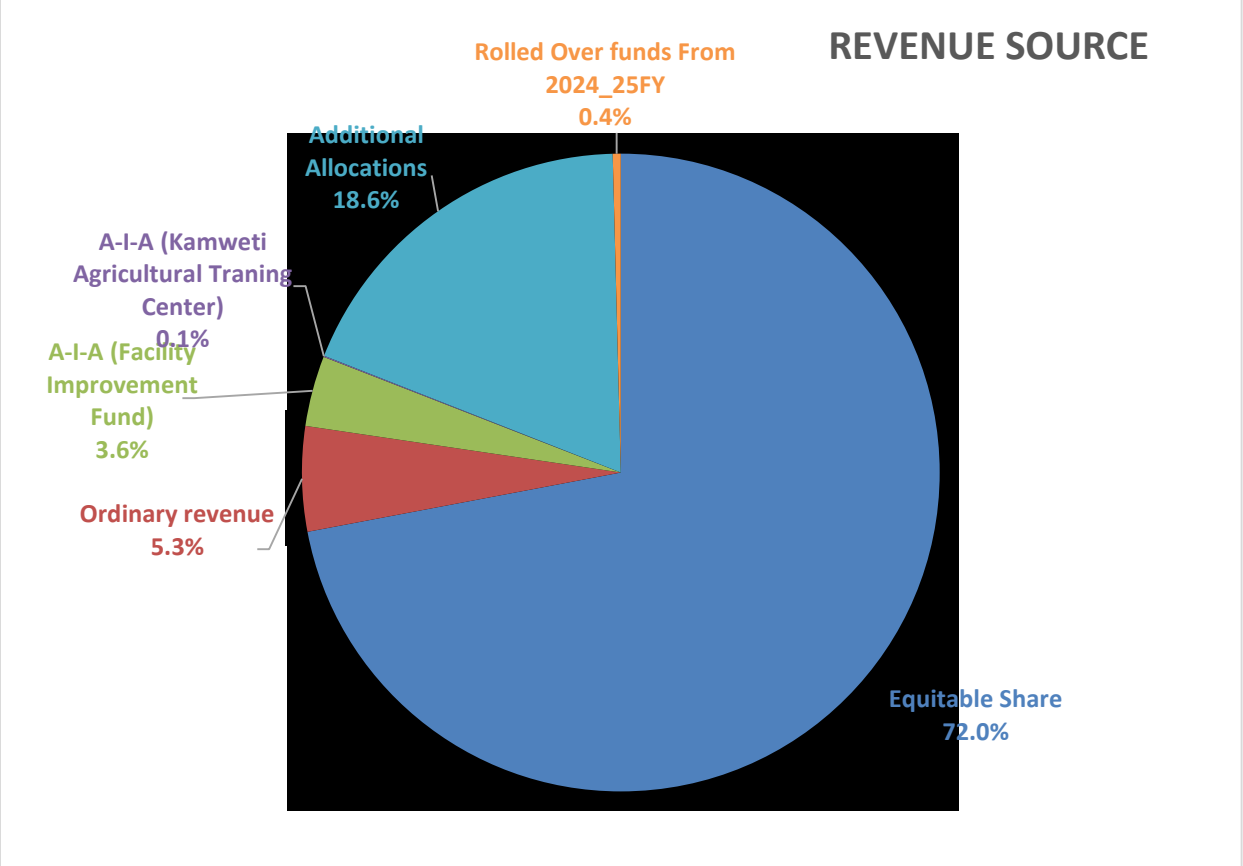

Figure 2.1 Resource Envelop by category

Revenue Performance

Total Own Source Revenue (OSR) target including A-I-A target for FY 2025/26 was KES 764 million, comprising KES 454million from ordinary revenue streams, KES 305 million from Facility Improvement Fund (FIF) under the Department of Health and KES 5 Million A-I-A revenue raised by Kamweti Agricultural Training Center (KATVET)

By the end of the Financial Year, the County had realized a total of KES 1,110.6 million, translating to 145% percent of the annual target. Facility Improvement Fund (FIF) has contributed to this over achievement. Actual collection from FIF amounted to KES 653.4 Million (214.3%) from a target of KES 305 Million.

Own Source Revenue- Ordinary Revenue

Cumulative ordinary revenue excluding A-I-A by the end of the Financial Year stood at KES 450.3 Million, equivalent to 99.2 percent of the annual OSR target of KES 454 million.

Additional Allocations

By the end of 2025/26FY additional allocations released to the county amounted to KES 711,184,533.25 constituting 44.7% of estimated additional allocations for the year.

Appropriations-in-Aid (Facility Improvement Fund – FIF)

The Facility Improvement Fund (FIF), which constitutes revenues collected by health facilities, achieved a total of KES 653.4 Million against an annual target of KES 305 million, representing a performance of 214.3 percent.

Table 2.3: Facility Improvement Fund performance FY 2025_26

No.	Health Facility	Annual Target (KES)	Actual Collection (KES)	% Performance
1	Kerugoya Referral Hospital	222,000,000.00	342,035,219.70	154%
2	Kimbimbi Hospital	35,000,000.00	53,023,482.55	151%

3	Kianyaga Hospital	20,000,000.00	31,632,599.15	158%
4	Sagana Hospital	9,500,000.00	24,366,154.30	256%
5	dispensaries	18,500,000.00	202,426,254.20	1094%

Table 2.4 Revenue Performance by Category FY 2025_26

	2025/26 Budget Sup.1		**Actual Receipts**	
Revenue Source	**Amount**	**Proportion**	**Amount**	**Proportion**
Equitable Share	6,151,661,892.00	72.0%	6,151,661,892.00	100.0%
Ordinary revenue	454,000,000.00	5.3%	450,296,727.00	99.2%
A-I-A (Facility Improvement Fund)	305,000,000.00	3.6%	653,483,709.90	214.3%
A-I-A (Kamweti Agricultural Training Center)	5,000,000.00	0.1%	6,847,439.55	136.9%
County Additional Allocations	1,591,099,300.00	18.6%	711,184,533.25	44.7%
Rolled Over funds From 2024_25FY	34,608,753.00	0.4%	34,608,753.00	100.0%
Total	**8,541,369,945.00**	**100.0%**	**8,008,083,054.70**	93.8%

Equitable Share

Disbursement from Equitable Share of revenue amounted to KES 6.151 Billion (100%) by end of financial year.

Table 2.5 Equitable Share disbursement 2025_26FY

MONTH	**EQUITABLE SHARE OF REVENUE**
Jul-25	463,188,230
Aug-25	492,132,951
Sep-25	522,891,261
Oct-25	551,835,983
Nov-25	522,891,261
Dec-25	492,132,951
Jan-26	522,891,261

Feb-26	522,891,261
Mar-26	492,132,951
Apr-26	553,649,570
May-26	522,891,261
Jun-26	492,132,951
TOTAL EQUITABLE SHARE RECEIVED	**6,151,661,892**
BUDGETED EQUITABLE SHARE	**6,151,661,892**
% of BUDGETED EQUITABLE SHARE RECEIVED	**100%**

Table 2.6 Own Source Revenue by Stream

Department	Revenue Source	Budget Annual Target	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	OSR Mobilized as At 30th June 2026	% Mobilized
TRADE	Single Business Permit	105,000,000	5,407,059	2,119,228	61,707,887	28,893,524	98,127,698	93%
TRADE	Market Gate Fee	31,000,000	6,360,610	7,315,357	7,644,441	7,092,856	28,413,264	92%
TRADE	Produce Cess	11,000,000	1,625,981	3,341,860	3,609,150	2,608,480	11,185,471	102%
TRADE	Weights & Measures	5,000,000	246,200	94,700	3,263,500	1,355,700	4,960,100	99%
TRADE	Stalls rent	3,500,000	750,300	533,241	1,341,707	621,099	3,246,347	93%
TRADE	Advertisement	31,000,000	2,208,500	1,613,200	13,425,500	15,407,500	32,654,700	105%
TRADE	cooperative audit	500,000	3,850	22,600	288,150	265,300	579,900	116%
TRANSPORT	Bus Park	35,000,000	8,354,060	8,994,490	9,855,800	9,263,500	36,467,850	104%
TRANSPORT	Street Parking	26,549,000	2,882,510	2,374,250	15,009,961	7,607,370	27,874,091	105%
TRANSPORT	House rents	5,051,000	1,332,000	1,139,000	1,298,500	1,120,400	4,889,900	97%
LANDS	Land Administration	6,000,000	1,558,800	1,175,100	1,803,800	1,553,300	6,091,000	102%
LANDS	Property Rates	34,000,000	3,511,663	1,960,396	22,965,774	7,552,764	35,990,597	106%
LANDS	Building Plan Approvals	30,000,000	6,110,843	8,128,950	9,519,870	5,555,720	29,315,383	98%
TRANSPORT	Fire Compliance	7,500,000	261,500	93,500	5,278,000	2,114,000	7,747,000	103%
ENVIRONMENT	Conservancy Fee	14,000,000	888,750	552,720	7,807,370	3,813,820	13,062,660	93%
ENVIRONMENT	Quarries cess	1,500,000	378,000	492,700	331,900	322,800	1,525,400	102%
GENDER	Group Registration	500,000	74,200	28,300	215,300	243,300	561,100	112%

AGRICULTURE	Veterinary Services	7,500,000	1,628,550	1,744,970	1,673,620	1,700,880	6,748,020	90%
AGRICULTURE	coffee licences	400,000	371,860	16,600	26,600	5,800	420,860	105%
ADMINSTRATION	Commission by payroll	3,000,000	827,384	720,079	701,360	1,121,153	3,369,976	112%
HEALTH	Public Health Services	42,000,000	2,876,400	4,525,000	27,049,300	13,352,000	47,802,700	114%
SPORTS&CULTURE	(A-i-A)Alcoholic Drinks licensing	52,000,000	866,000	2,405,660	32,137,750	13,853,300	49,262,710	95%
AGRICULTURE	(A-i-A)Kamweti Traning Center	7,000,000	611,226	2,341,308	1,164,067	2,730,839	6,847,440	98%
SUB -TOTAL I		459,000,000	49,136,246	51,733,209	228,119,307	128,155,405	457,144,167	100%
HEALTH	Kerugoya Referral Hospital	222,000,000	31,745,775	75,289,588	121,467,308	113,532,549	342,035,220	154%
HEALTH	Kimbimbi Hospital	35,000,000	7,506,034	9,283,413	18,431,327	17,802,709	53,023,483	151%
HEALTH	Kianyaga Hospital	20,000,000	5,014,487	6,726,800	9,152,810	10,738,502	31,632,599	158%
HEALTH	Sagana Hospital	9,500,000	4,664,717	6,036,597	6,808,715	6,856,126	24,366,154	256%
HEALTH	dispensaries	18,500,000	50,478,455	51,504,288	63,187,414	37,256,097	202,426,254	1094%
SUB -TOTAL II		305,000,000	99,409,467	148,840,686	219,047,574	186,185,983	653,483,710	214%
GRAND TOTAL FY (2025/2026)		764,000,000	148,545,713	200,573,895	447,166,881	314,341,388	1,110,627,876	145%

Source: County Treasury

Own Source Revenue trend

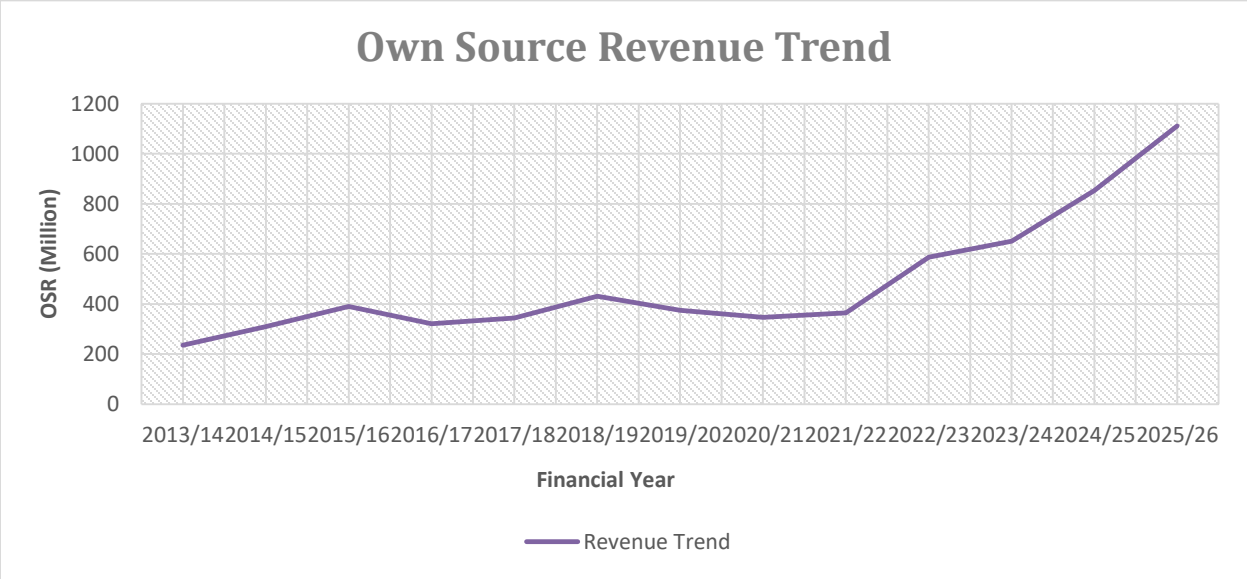

Figure 2.2 Own Source Revenue Trend

Annual Own Source Revenue performance for 2025/26FY indicated 30.3% increase in collection from a similar period in 2024/25.

3. EXPENDITURE ANALYSIS

The County Government total approved Supplementary 1 2025/26 FY budget amounts to KShs. 8,541,369,945. This includes development allocation of KShs. 3,248,670,982 and recurrent allocation of Kshs 5,292,698,963.

2025/26 FY Approved Budget Estimates

Table 3.1 Approved Budget Estimates 2025_26FY

VOTE	ENTITY	*Approved Budget Sup.1 2025/26FY Recurrent*	*Approved Budget Sup.1 2025/26FY Development*	TOTAL
3961	County Assembly	780,134,062	130,792,334	910,926,396
3962	County Executive	443,552,508	7,500,000	451,052,508
3963	Finance and Economic Planning	737,343,157	535,409,500	1,272,752,657
3964	Agriculture, Livestock and Fisheries	210,816,156	398,539,410	609,355,566
3965	Environment, Water and Natural Resources	142,769,239	649,980,621	792,749,860
3966	Education	323,603,405	36,343,165	359,946,570
3967	County Health Services	2,338,377,075	560,376,472	2,898,753,547
3968	Lands, Housing and Urban Development	72,443,028	62,700,000	135,143,028
3969	Transport and Infrastructure	122,139,665	690,040,295	812,179,960
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	43,794,441	59,370,000	103,164,441
3971	Gender and Youth	42,318,210	103,599,700	145,917,910
3972	Sports, Culture and Social Services	35,408,017	14,019,485	49,427,502
	TOTAL	**5,292,698,963**	**3,248,670,982**	**8,541,369,945**

Source: County Treasury

Recurrent Expenditure

During FY 2025/26 the County Government spent a total of KES 4.849 Billion on recurrent out of the annual allocation of KES 5.292 Billion representing an overall absorption rate of 91.6 percent.

Recurrent Expenditure per Department 2025/26 FY

Table 3.2 Recurrent Expenditure 2025/26

VOTE	ENTITY	*Budget Sup 1. 2025/26 FY Recurrent*	*Annual Expenditure 2025/26 FY*	% Share of Total Expenditure	Absorption
3961	County Assembly	780,134,062	780,134,061	16.1%	100.0%
3962	County Executive	443,552,508	442,850,263	9.1%	99.8%
3963	Finance and Economic Planning	737,343,157	727,462,413	15.0%	98.7%
3964	Agriculture, Livestock and Fisheries	210,816,156	210,428,174	4.3%	99.8%
3965	Environment, Water and Natural Resources	142,769,239	137,839,097	2.8%	96.5%
3966	Education	323,603,405	323,572,260	6.7%	100.0%
3967	County Health Services	2,338,377,075	1,912,283,258	39.4%	81.8%
3968	Lands, Housing and Urban Development	72,443,028	71,577,617	1.5%	98.8%
3969	Transport and Infrastructure	122,139,665	121,859,075	2.5%	99.8%
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	43,794,441	43,751,791	0.9%	99.9%

3971	Gender and Youth	42,318,210	42,298,860	0.9%	100.0%
3972	Sports, Culture and Social Services	35,408,017	35,328,394	0.7%	99.8%
	TOTAL	**5,292,698,963**	**4,849,385,263**	100.0%	91.6%

Source: County Treasury

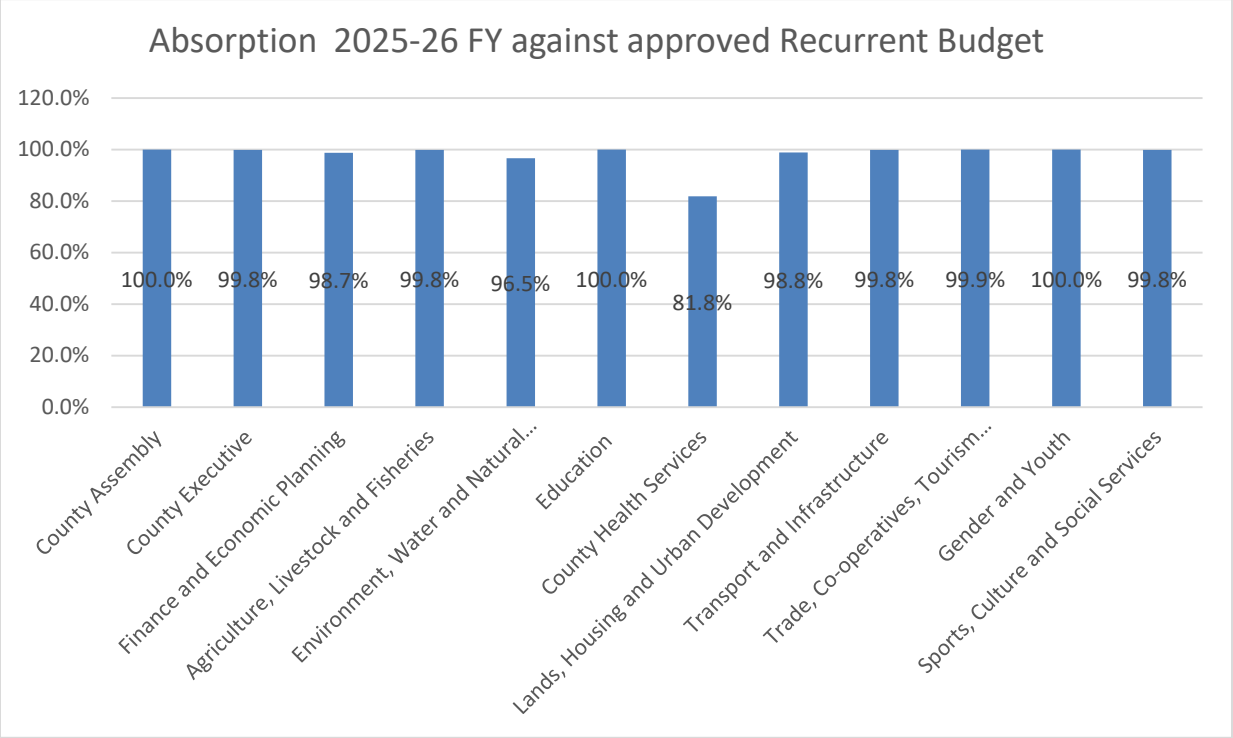

Figure 3.1 Recurrent Absorption Rate 2025/26FY

Recurrent budget absorption was high in majority of departments.

Comparison between expenditures for 2024/25 FY and 2025/26 FY

Table 3.3 Comparison Recurrent Expenditure for 2024/25 and 2025/26

ENTITY	**Recurrent Expenditure 2024-25**	**Recurrent Expenditure 2025-26**
County Assembly	674,774,006	780,134,061
County Executive	515,062,187	442,850,263
Finance and Economic Planning	651,150,988	727,462,413
Agriculture, Livestock and Fisheries	211,107,198	210,428,174
Environment, Water and Natural Resources	139,697,964	137,839,097

Education	268,340,462	323,572,260
County Health Services	2,187,718,675	1,912,283,258
Lands, Housing and Urban Development	33,744,878	71,577,617
Transport and Infrastructure	76,281,213	121,859,075
Trade, Co-operatives, Tourism Industrialization and Enterprise Development	43,204,531	43,751,791
Gender and Youth	40,153,808	42,298,860
Sports, Culture and Social Services	35,263,602	35,328,394
TOTAL	**4,876,499,512**	**4,849,385,263**

Source: County Treasury

Recurrent expenditure for 2025/26 is at 4.849 Billion compared to 4.876 Billion in 2024/25 FY. This indicates a 0.6% shrink in expenditure.

County Executive Development Expenditure including Additional Allocations

Development expenditure for 2025/26 including Additional Allocations amounted to KES 2.386 Billion. This presenting an absorption rate of 73.5% of development budget.

VOTE	**ENTITY**	***Approved Budget Sup.1 2025/26FY Development***	***Annual Expenditure 2025/26 FY***	**Absorption Rate**
3961	County Assembly	130,792,334	117,007,705	89.5%
3962	County Executive	7,500,000	7,499,490	100.0%
3963	Finance and Economic Planning	535,409,500	180,095,708	33.6%
3964	Agriculture, Livestock and Fisheries	398,539,410	287,964,626	72.3%
3965	Environment, Water and Natural Resources	649,980,621	417,805,142	64.3%
3966	Education	36,343,165	36,139,264	99.4%
3967	County Health Services	560,376,472	555,727,912	99.2%

3968	Lands, Housing and Urban Development	62,700,000	62,680,069	100.0%
3969	Transport and Infrastructure	690,040,295	550,854,180	79.8%
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	59,370,000	59,333,789	99.9%
3971	Gender and Youth	103,599,700	101,556,225	98.0%
3972	Sports, Culture and Social Services	14,019,485	9,975,305	71.2%
	TOTAL	**3,248,670,982**	**2,386,639,415**	**73.5%**

Additional Allocations

Table 3.4 Additional Allocations performance

	APPROVED	DISBURSEMENT	BALANCE	% of Funds Disbursed	Remarks
IDA (World Bank)-Kenya Devolution Support Programme Grant (KDSP II) Level 1 Grant	72,909,500	70,503,590	2,405,910	97%	
IDA (World Bank)-Kenya Devolution Support Programme Grant (KDSP II) Level 2 Grant FY 2025/2026	352,500,000	-	352,500,000	0%	
Contractual Employees (Allocation from the National Government for Community Health Promoters (CHPs) Project)	56,049,816	-	56,049,816	0%	Paid directly to the community workers
Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System	6,834,000	6,834,000	-	100%	
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP)	231,250,000	231,081,046	168,954	100%	
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) (FY 2024/2025	108,389,410	-	108,389,410	0%	Not expecting the funds
IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG) Allocation for FY 2024/2025)	84,278,594	75,850,736	8,427,858	90%	Adjusted
IDA(World Bank) Credit Allocation for Kenya Water, Sanitation and Hygiene (K-WASH) Program	366,729,808	143,151,046	223,578,762	39%	
Allocation of Roads Maintenance Fuel Levy Fund(RMLF) FY 2024/2025	194,894,333	67,262,744	127,631,589	35%	
World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate	78,963,839	78,963,839	-	100%	

Resilience Investment (CCRIS) Grant (In SPA Account)					
Current Grants to Semi-Autonomous Government Agencies IDA-(World Bank Credit)(Kenya Urban Support Project (KUSP) UDG	38,300,000	37,537,532	762,468	98%	
Total	**1,591,099,300**	**711,184,533**	**879,914,767**	**45%**	

Highlights of Development expenditure

a) Health Services

The department is responsible for delivering accessible, quality healthcare services, strengthening health infrastructure, and running preventive and curative health programmes for county residents.

During the financial year, the department implemented major projects which included Upgrading of Kimbimbi Hospital (KES 240,000,000), Upgrading of Kianyaga Hospital (KES 177,920,831), Final accounts for Kerugoya Medical Complex (KES 57,000,000), Purchasing of service delivery vehicles, including ambulances (KES 29,106,745), and HMIS Extension to Kimbimbi & Kianyaga Hospital (On Completion of builders works) (KES 9,999,999), reflecting the department's progress against its CFSP priorities for the year.

b) Transport and Infrastructure

The department plans, develops, and maintains the county's road network, transport systems and public works infrastructure to support mobility, trade and economic growth. The CFSP prioritized grading and gravelling of access roads, installing high-mast floodlights to improve urban security, completing the Kutus modern fire station, collaborating with the national government on the affordable housing programme, and expanding the county sewer system.

During the financial year, major projects implemented included Flagship project for Mwea West, Leasing of Murram, Supply of murram for access roads improvement, Maintenance for roads equipment (purchase of tyres and service parts, and Hire of Machinery reflecting the department's progress against its CFSP priorities for the year.

c) Industrialization

The county further continued to invest in industrialization in the actualizing of Sagana Industrial City and County Aggregation Industrial Park (CAIP). During the period under review KES 46 Million has been disbursed towards completion of CAIPs.

d) Water, Environment and Climate Resilience

The department conserves natural resources, expands access to clean water, promotes irrigation for agricultural sustainability, and implements climate adaptation and resilience initiatives.

During the financial year, major projects implemented included County Co-financing for FLLOCA (KES 40,000,000), County Co-financing for K-WASH (KES 5,798,000), drilling, development and pump testing of a borehole at Karia village in Kerugoya ward (KES 4,890,000), Kinyaga Irrigation Water Project (KES 4,750,000), and Kiamaina Borehole (KES 4,500,000) and other ward based water projects.

e) Agriculture, Livestock, Veterinary and Fisheries Development

Agriculture remained a key priority sector, particularly in leveraging external development financing. The County financed KES 30.00 million as co-financing for and disbursement from conditional allocations of KES 152.1 Million for National Agricultural Value Chain Development Project (NAVCDP) interventions, demonstrating commitment to agricultural value chain transformation and unlocking significant donor-supported investments. This funding supports productivity, market access and farmer incomes across targeted value chains in the County.

Other areas includes Ward based projects such as supply of seedlings and other planting materials.

f) Education

In the education sector, emphasis was placed on skills development and early childhood education. During the period under review, KES 20.00 million was fully disbursed as grants to County Vocational Training Institutions, supporting training infrastructure and instructional capacity.

Other Ward based projects implemented includes completion of several classroom projects that directly improve learning environments. These includes Kang'aru ECDE Centre in Mutithi Ward, construction of an ECDE classroom block and a 5,000-litre water tank at Gathuthuma Centre in Mutira Ward,

construction and landscaping of an ECDE classroom block at Mbui Njeru ECDE Centre in Thiba Ward, renovation of classroom blocks at Rukenya ECDE centre in Kabare ward. These projects illustrate the County's focus on completing small-scale education facilities with immediate community impact.

g) Gender and Youth

The department promotes gender equality, youth empowerment and social welfare programmes to enhance community well-being and economic participation.

During the financial year Major projects implemented included Youth Empowerment funding of revolving fund for Youth, Women and Marginalized groups (KES 30,000,000), Allocation for Womens's Assembly Caucus (KES 21,995,313). Other key programs included; Empowerment programs (KES 6,997,200), Baragwi Ward Women, PWDs and Youths Empowerment Programme (KES 6,993,000), and Ngariama Ward Fuel (KES 4,000,000).

h) Sports Culture and social services

The department promotes sports development, preserves cultural heritage and supports community-based programmes that strengthen social cohesion and nurture talent.

major projects implemented included boda boda, construction of a chain link fence and gates at Togonye football grounds in murinduko ward, githogondo social hall, Kangu hall and sports equipment.

i) Lands physical planning and Urban Development.

The department manages land administration, urban planning and orderly development through zoning regulation, land surveying and secure land tenure.

During the financial year key projects implemented included Purchase of (1) Fire engine and equipping of the newly constructed fire station offices at Kutus Town within Kerugoya-Kutus Municipality (KES 50,000,000), Crop compensation to Kariti Farmers to pave way for dykes construction (KES 4,998,000), Kathuthiini

-Kiandai Road compensation (KES 2,996,515), Land Compensation (KES 1,493,314), and Colonial Village (KES 1,292,240).

j) Co-operative Development, Trade, Tourism and Industrialization

The department promotes trade, industrialization and cooperative development to strengthen local enterprise and create employment through value addition and market linkages. The CFSP prioritised completing the Sagana Industrial Park, including storage and value-addition warehouses, constructing and upgrading markets, establishing tourism information centres, and supporting SMEs and cottage industries.

During the financial year key projects implemented included Completion of Sagana Industrial City incorporating CAIPs (Extra works) (KES 46,000,000), Relocation of stalls at Kibirigwi Market to clear site for construction of Modern market funded by KENHA as part of Corporate Social Responsibility (CSR) (KES 5,964,795), Refurbishment of various markets and aggregation centers (KES 3,999,990), Gatugura Market (KES 2,000,000), and Supply of pipes in Kiine (KES 499,004).