

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

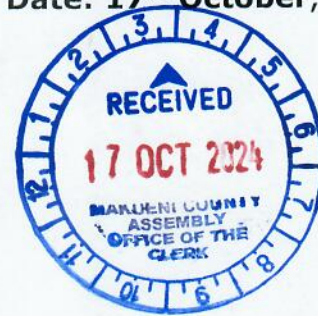
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Makueni County
P.O. Box 78-90300,
MAKUENI

Our Ref: GMC/FIN/ASS.36/VOL.16(30)

Date: 17th October, 2024

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



Dear Sir,

RE: 2024 MAKUENI COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP)

Pursuant to Provisions of Section 118 of the Public Finance Management Act, 2012, please find herewith the 2024 Makueni County Budget Review & Outlook Paper for your consideration.

Sincerely,

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

Cc:

1. H.E The Governor
2. H.E The Deputy Governor
3. Hon. Speaker, Makueni County Assembly
4. Chairperson, Makueni County Assembly; Budget and Appropriation Committee
5. County Secretary and Head of County Public Service

2024 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC
PLANNING

2024 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

FY 2024/25 Budget Theme

Sustaining economic gains for sustainable development

SEPTEMBER 2024

2024 COUNTY BUDGET REVIEW AND OUTLOOK PAPER



COUNTY VISION AND MISSION

Vision

A Prosperous Value-Based County with a High Quality of Life

Mission

To transform the livelihoods of each household through accountable leadership that creates an enabling environment for inclusive, effective and efficient service delivery

2024 County Budget Review and Outlook Paper

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

Email address: finance@makueni.go.ke

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

Foreword

The Makueni County Budget Review and Outlook Paper (CBROP) 2024 has been prepared in compliance with Section 118 of the Public Financial Management Act, 2012. The paper provides a review of the budget performance for the fiscal year 2023/2024 and outlines the development outlook for the fiscal year 2025/2026. It also presents recent economic and financial projections to inform budget proposals for the FY 2025/2026.

The county government recorded an overall revenue performance of KShs 9,889,633,424 against a budgeted revenue of KShs 11,182,335,101 in FY 2023/24, which represented an actual performance of 88%. The revenue performance marked a decline of KShs 678,828,975 from the KShs 10,568,462,399 recorded in FY 2022/23. This decrease was attributed to delayed disbursement of equitable share, conditional allocations (loans and grants) and Own Source Revenue (OSR) underperformance.

The county recorded a cumulative budget absorption rate of 81 percent which comprised of 62 percent development and 89 percent recurrent. Of the total expenditure, 47 percent was spent on personnel emoluments, 30 percent on operations and maintenance, and 23 percent on development. The fiscal performance in FY 2023/24 was broadly in line with the county's financial objectives and fiscal responsibility principles outlined in the PFM Act of 2012 and the 2023 County Fiscal Strategy Paper. However, the county fell short of compliance in development and personnel ratios.

The 2024 CBROP is prepared at a time when the Kenyan economy is recovering from a series of negative and persistent shocks that have had a lasting impact on economic activities. These shocks include the COVID-19 pandemic and its consequences, conflicts in Eastern Europe and the Middle East that disrupted global supply chains, Gen-Z protests, and the adverse effects of climate change, such as the prolonged drought in 2023 and the floods in the first half of 2024. These events have driven up the cost of essential household goods, including fuel, and have caused a rapid depreciation of the Kenyan Shilling, increasing pressure on public debt. However, the economy expanded by 5.6 percent in 2023, up from 4.9 percent in 2022, demonstrating resilience.

The 2024 CBROP is developed in line with the FY 2024/25 theme of "sustaining economic gains for sustainable development." Key priority areas for implementation include increasing access to basic water services through last-mile connectivity, boosting agricultural production and food security, enhancing access to universal healthcare, developing urban infrastructure within municipalities, automating government services and procedures, fostering innovation, and mobilizing resources through strategic partnerships. The County Government is in the process of transitioning from a cash basis to an accrual basis to improve cash management and enhance financial reporting which enables accounting for assets and liabilities. Additionally, the government will adopt a zero-based budgeting approach for the FY 2025/26 and over the Medium Term Expenditure Framework (MTEF).

This paper also aligns with the 2025/2026 development theme, "Stimulating Local Economies for Shared Prosperity," which underscores the significance of local economic actors in both agricultural and non-agricultural sectors. It addresses the challenges these actors encounter and explores how government intervention can alleviate these issues, ultimately revitalizing various enterprises in the county and enhancing their contributions to the local economy. The indicative ceiling outlined in this paper will shape the priorities for the 2025 County Fiscal Strategy Paper, which will subsequently inform the preparation of the 2025/26 MTEF budget.



DAMARIS MUMOKO KAVOI,

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

Acknowledgment

The County Budget Review and Outlook Paper (CBROP) 2024 has been prepared in accordance with the Public Finance Management (PFM) Act, 2012 section 118 and its Regulations of 2015. The document provides financial and non-financial performance for the FY 2023/24, the macro-economic projections and sets the indicative sector ceilings for the FY 2025/26 and the Medium-Term Expenditure Framework. The paper also provides an overview of how the actual performance of the FY 2023/24 affected our compliance with the fiscal responsibility principles and the financial objectives spelt out in the PFM Act, 2012.

The preparation of this paper was a collaborative effort of various County Sectors, Departments and Agencies. I thank H.E The Governor, Mutula Kilonzo Jnr. CBS and H.E the Deputy Governor, Lucy Mulili for their leadership and guidance. I also thank all the County Executive Committee Members and Chief Officers for the coordination and timely provision of useful data and information on budget execution for the FY 2023/24 and projections into the FY 2025/26 and over the MTEF. I extend my gratitude to the Sector Working Groups (SWGs) for their invaluable contribution to the development of this paper.

Special appreciation to the technical team whose commitment led to the development of this comprehensive paper. The technical team was led by Annastacia Muendo (Director Budget and Expenditure) and comprised of Stephen Thiong'o (Director Revenue), Stanlus Matheka (Ag. Director Socio-Economic planning), Jeremiah Mutunga (Budget Officer), Richard Mwendwa (Budget Officer), Jacklyne Kiting'o (Budget Officer), Evans Kisilu (Economist), Jacob Kyungu (Economist), Mathias Mbweli (Economist), Nathan Wahome (Economist), Lydia Omare (Economist), Hastings Mwangangi (Statistician), Justus Mutunga (Statistician), and Caleb Ndambuki (Revenue Officer).

Bonus

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

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Abbreviations and Acronyms

ANC	Ante-Natal Care
ASAL	Arid and Semi-arid Land
ASK	Agricultural Society of Kenya
ATC	Makueni Agricultural Training Centre
ATVET	Agricultural Technical Vocational Education and Training Centre
CAIPs	County Aggregation Industrial Parks
CBOs	Community-Based Organizations
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CICs	Community Information Centres
CIDP	County Integrated Development Plan
CLD	Community Led Development
CSA	County Statistical Abstract
CTTI	County Technical Training Institutes
DRIVE	De-Risking and Value Enhancement
DRM	Disaster Risk Management
ECDE	Early Childhood Development Education
FBOs	Faith based Organizations
FLLoCA	Financing Locally Led Climate Action
GBV	Gender Based Violence
GCP	Gross County Product
GDP	Gross domestic Product
GVA	Gross Value Added
ICT	Information Communication Technology
KCHS	Kenya Continuous Household Survey
KNBS	Kenya National Bureau of Statistics
KYISA	Kenya Youth Intercountry Sports Association
LSD	Lumpy Skin Disease
MSMEs	Micro Small and Medium Enterprises
MT	Metric Tones
MTEF	Medium Term Expenditure Framework
NCPB	National Cereals and Produce Board
NHIF	National Health Insurance Fund
O&M	Operation and Maintenance
OSR	Own Source Revenue
PFM	Public Finance Management
PWDs	People With Disabilities
REREC	Rural Electrification and Renewable Energy Corporation
SDG	Sustainable Development Goals
SEKEB	South Eastern Kenya Economic Block
SEZ	Special Economic Zone
TB	Tuberculosis

Legal Basis for Publication of 2024 CBROP

The 2024 County Budget Review and Outlook Paper (CBROP) is prepared pursuant to provisions of the PFM Act, 2012 section 118 which states that;

1. The County Treasury shall;
 - a) Prepare a County Budget Review and Outlook Paper in respect of the county for each financial year; and
 - b) Submit the paper to the County Executive Committee by the 30th September of that year.
2. In preparing its county Budget Review and Outlook Paper, the County Treasury shall specify
 - a) The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
 - b) The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper;
 - c) Information on
 - i. Any changes in the forecasts compared with the County Fiscal Strategy Paper; or
 - ii. How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year; and
 - d) Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so
3. The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
4. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall
 - a) Arrange for the Paper to be laid before the County Assembly; and
 - b) As soon as practicable after having done so, publish and publicise the Paper.

Executive Summary

The 2024 CBROP provides a review of budget performance for the FY 2023/24 and how this performance impacts the financial objectives and fiscal responsibility principles set out in the 2023 County Fiscal Strategy Paper (CFSP). It presents the analysis of policy changes in the 2023 CFSP and reviews fiscal and sectoral performance for the FY 2023/24.

The County Government had a printed budget of KShs. 10,568,289,780, which was revised upwards by KShs. 614,045,321 to KShs. 11,182,335,101, representing a six percent increase. This increase resulted from reallocating KShs. 641,011,699 from FY 2022/23, an increase in projected own-source revenues of KShs. 40,000,000, and a reduction in conditional allocations (loans and grants) of KShs. 66,966,378.

The national real GDP in 2023 expanded by 5.6% recording KShs 10,399,980 million from KShs 9,852,583 million recorded in 2022. The significant growth was evident across all sectors, indicating that the Kenyan economy is rebounding from the persistent global and domestic challenges that pushed it to its lowest activity level in 2020.

The FY 2024/25 county revenues are projected to increase to KShs. 11,197,443,178 from KShs. 10,568,289,780 in comparison to FY2023/24 revenues, which represents a growth of 6 percent. The recurrent expenditure for FY 2024/25 is projected to be KShs. 7,475,252,895, an increase of 2 percent from KShs. 7,342,391,532 in the printed budget estimates for FY 2023/24. The development expenditure is estimated to be KShs. 3,722,190,283, reflecting an increase of 12 percent from KShs 3,331,739,929 in the FY 2023/24 printed budget estimates.

The budget for FY 2025/26 is projected to increase from KShs. 11,197,443,178 in FY 2024/25 to KShs. 11,252,865,008, representing an overall increase of 0.5 percent. The recurrent expenditure is projected to be KShs. 7,716,741,458, which is a three percent increase from KShs. 7,475,252,895 in FY 2024/25. The development expenditure is estimated to be KShs. 3,536,123,550 representing 32 percent of the total county budget.

The CBROP 2024 is divided into 6 chapters. Chapter one provides the legal framework, background information and objectives. Chapter two reviews the fiscal performance of the previous financial year and how it impacts on the financial objectives set out in the 2023 County Fiscal Strategy Paper (CFSP). Chapter three provides the economic development outlook. It gives the national macroeconomic performance, the county's economic performance and outlook. Chapter four highlights the resource allocation framework, and provides revenue projections, policy shifts, and sector interventions in the MTEF period. Chapter five outlines the revenue strategy and chapter six provides the conclusion.

1.0. CHAPTER ONE: INTRODUCTION

1.1. Background

1. The 2024 County Budget Review and Outlook Paper (CBROP) is prepared pursuant to the provisions of Public Finance Management Act 2012 Section 118 and provides a review of previous year's financial and non-financial performance. It presents macroeconomic and financial performance and forecasts, as well as the variations in projections and sector ceilings as outlined in 2023 County Fiscal Strategy Paper (CFSP). The paper also provides indicative sector ceilings for the FY 2025/26 and over the medium term.
2. The CBROP provides information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year. It also provides reasons for any deviation from the financial objectives in the CFSP as well as proposals to address the deviations and the proposed timelines.
3. The CBROP will inform the 2025 CFSP and will outline the progress of the county development agenda as guided by 2025/26 Annual Development Plan and the 2023 – 2027 County Integrated Development Plan. Additionally, this paper will form the basis for preparing the 2025/26 County Budget in-line with the budget circular issued on 30th August 2024.

1.2. The Objective of 2024 CBROP

4. The 2024 CBROP objectives are as follows;
 - a) Provide details of the actual fiscal performance in comparison to the budget appropriation for 2023/24
 - b) A review of revenue performance for FY 2023/24 and resource mobilization strategies to be implemented in the MTEF period.
 - c) Updated economic and financial forecasts in relation to 2023 CFSP
 - d) Fiscal and economic outlook for FY 2025/26
 - e) Broad development outlook for FY 2025/26
 - f) Indicative sector ceilings for FY 2025/26 budget and the MTEF period, guided by the PFM Act, 2012 and CADP 2025/26

2.0. CHAPTER TWO: REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEAR 2023/24

2.1. Fiscal Performance for FY 2023/24 in Relation to Financial Objectives

5. The fiscal performance in FY 2023/24 was broadly in line with the financial objectives outlined in PFM Act, 2012 and 2023 CFSP as indicated below;
- a) **Revenue mobilization:** The overall actual revenue received in the year was KShs. 9,889,633,424 against a target of KShs 11,182,335,101 translating to 88 percent. Equitable share performed at 92 percent, conditional grants and loans at 50 percent and own source revenue at 84 percent. This revenue outcome builds predictability in revenue projections for FY 2025/26 and over the medium term.
 - b) **Partnerships and external resource mobilization:** The County has maintained strategic partnerships with development partners working across various sectors.
 - c) **Debt management:** The County did not accrue any debt during the period and envisages maintaining debt at sustainable levels.
 - d) **Prudent utilization of resources:** The County ensured efficient economic use of allocated resources. This was achieved through enforcing budgetary discipline, aligning expenditures to government development priorities, and streamlining operations to realize cost savings.
 - e) **Budget absorption:** The overall County budget absorption rate for FY 2023/24 was 81 percent with recurrent and development expenditure at 88 and 62 percent respectively. The absorption rate was affected by late exchequer disbursement and own source revenue shortfall.
 - f) **Pending Bills:** The county pending bills at the beginning of the financial year were KShs. 336,900,000 out of which the County settled KShs. 155,750,000 leaving a balance of KShs. 181,150,000. During the period, the County accumulated pending bills of KShs. 494,830,000 resulting to the outstanding cumulative amount of Kshs.672, 040,000 for both the county executive and county assembly as at 30th June 2024.

2.2. Adherence to fiscal responsibility principles in the Public Finance Management Act

6. In line with the Constitution, the PFMA, 2012 section 107, the PFM Regulations of 2015, the county government largely adhered to the fiscal responsibility principles as follows:
- a) **The County Government's recurrent expenditure shall not exceed the county government's total revenue.**
The county government incurred recurrent expenditure of KShs 6,942,412,074 against revenue receipt of KShs 9,889,633,424, thus remaining within the limits of the PFMA, 2012.
 - b) **Over the medium term, a minimum of 30 percent of the County budget shall be allocated to development expenditure.**
The allocation to development in FY 2023/24 revised estimates was 30 percent of the total budget. The actual development spending for the county government was 23 percent, falling short of the outlined principles in the PFM Act 2012. This shortfall is attributed to late disbursement of the equitable share and conditional grants & loans.

- c) **The County Government’s expenditure on wages and benefits for public officers shall not exceed 35 percent of the County government revenue as prescribed by the regulations.**

The County Government’s share of wages and employee benefits to revenues was 46 percent in FY 2023/24, which exceeds the statutory requirement of 35 percent of the county government’s revenue. This is attributed to staff salary review by the Salaries and Remuneration Commission (SRC), absorption of library staff to the county establishment, conversion of ECDE teachers' terms to permanent and pensionable and payment of staff gratuity and implementation of the Finance Act of 2023 on housing levy and NSSF.

- d) **Over the medium term, the County government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.**

During the period FY 2023/24, the county government did not borrow, as stipulated in the debt management strategy 2023. The budget was financed by equitable share, loans and grants from the National government and own source revenue.

- e) **Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly.**

The county government ensured prudent fiscal management to mitigate the accumulating pending bills.

- f) **Fiscal risks shall be managed prudently.**

The government has been prudently managing its fiscal risks to ensure financial stability. This was done by identifying possible fiscal risks and devising mitigation measures. There is also an established audit committee, an internal audit and a risk management unit which plays a key role in identifying, quantifying, and managing fiscal risks.

- g) **A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future**

The County maintains a predictable tax environment through data analytics for accurate revenue forecasting, revenue automation and the introduction of unified billing and flexible instalment payments that enhance taxpayer engagement. Public sensitization programs and the implementation of a self-service portal further raise awareness of tax responsibilities, fostering voluntary compliance.

2.3. Analysis of 2023 CFSP against FY 2023/24 budget and the implication in the County

7. The CFSP 2023 provided policy goals and priority development areas that guided FY 2023/24 printed budget estimates. Table 1 below presents deviations of the printed estimates from the CFSP projections for that year.

Table 1:2023 CFSP against FY 2023/24 budget

Expenditure Item	2023 CFSP Projections	2023/24 Printed Estimates	Variance
Revenues			
Equitable share	8,341,980,170	8,455,460,962	(113,480,792)
Own Source Revenue	1,000,000,000	1,200,000,000	(200,000,000)
Conditional allocations- Loans & grants	850,000,000	912,828,818	(62,828,818)
Total Budget	10,191,980,170	10,568,289,780	(376,309,610)
Expenditures			

Expenditure Item	2023 CFSP Projections	2023/24 Printed Estimates	Variance
Recurrent Total	6,866,046,087	7,377,391,532	(511,345,445)
Operations and Maintenance	2,427,436,561	2,901,470,222	(474,033,661)
Personnel Emoluments	4,438,679,526	4,475,921,310	(37,241,784)
Development Budget	3,325,934,083	3,190,898,248	135,035,835
Total	10,191,980,170	10,568,289,780	(376,309,610)
Percentage share of personnel emoluments	43.55%	42.35%	1.20%
Percentage share of Operations and Maintenance	23.82%	27.45%	-3.64%
Percentage share of own source revenue	9.81%	11.69%	-1.88%
Percentage share of recurrent to budget	67.37%	69.54%	-2.18%
Percentage share of Development Budget	32.63%	30.19%	2.44%

8. The equitable share projected in 2023 CFSP recorded a positive variance as compared to the FY 2023/24 printed estimates. This was occasioned by the revision of the County Allocation on Revenue Act that increased the county allocation by KShs. 113,480,792.
9. Own Source Revenue (OSR) was revised upward to KShs. 1,200,000,000 from KShs 1,000,000,000 as projected in the 2023 CFSP due to optimistic projections based on anticipated improvements in revenue mobilization and expanding revenue streams within the county.
10. The projected conditional allocation (loans and grants) in the CFSP increased by KShs. 62,828,818 revision of County Allocation on Revenue Act 2023 that increased the conditional county allocations.

2.4. CFSP Sectoral Ceilings Compared with the Printed Budget Estimates 2023/24

11. The printed budget estimates for FY 2023/24 showed an overall increment of 4 percent from the ceilings set in the 2023 CFSP, resulting from revisions of the OSR projections, equitable share and grants & loans. The largest variance was recorded in the transport sector, at 57 percent due to increased demand for road projects from ward proposals. The allocation for this sector increased from KShs. 419,424,991 set in the CFSP to KShs. 658,378,815. In contrast, the health sector had the smallest variance between the CFSP projection and the printed budget estimates, at 0.3 percent. Figure 1 presents the variance in the 2023 CFSP sectoral ceilings and the FY 2023/24 printed budget estimates.

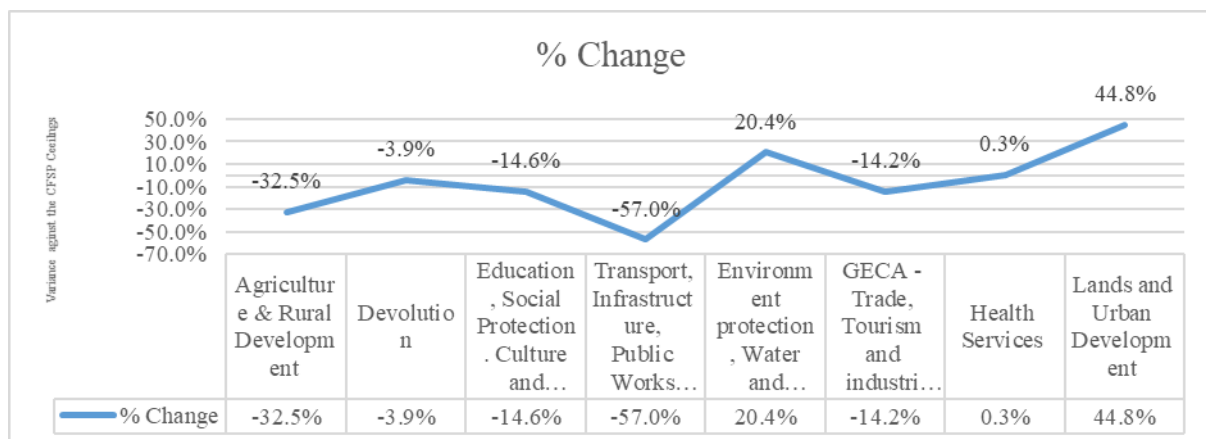


Figure 1: CFSP Sectoral Ceilings compared with the printed budget estimates 2023/24

12. The positive change shows a reduction of allocation against the CFSP while the negative change shows the addition of allocation against the set ceilings. Table 2, presents the analysis of CFSP and Printed Budget Estimates recorded across sectors in absolute figures.

Table 2: 2023 CFSP Ceilings and FY 2023/24 Printed Budget Estimates

No.	Sector	FY 23/24 Budget Ceilings	FY 22/23 Printed Budget Estimates	Variance	% Change
1	Agriculture & Rural Development	941,399,650	1,247,462,645	-306,062,995	-33%
2	Devolution	2,632,447,875	2,735,627,512	-103,179,637	-4%
3	Education, Social Protection, Culture and Recreation	890,710,182	1,021,148,413	-130,438,231	-15%
4	Transport, Infrastructure, Public Works and Energy	419,424,991	658,378,815	-238,953,824	-57%
5	Environment protection, Water and Natural Resources	843,446,966	671,628,390	171,818,576	20%
6	GECA - Trade, Tourism and Industrial Development	281,757,028	321,690,232	-39,933,205	-14%
7	Health Services	3,602,179,333	3,591,704,132	10,475,201	0%
8	Lands and Urban Development	580,614,146	320,649,641	259,964,505	45%
	Grand	10,191,980,170	10,568,289,780	-376,309,610	-4%

2.5. Financial Year 2023/24 Fiscal Performance

2.5.1. Deviations from the Original and Revised Budget Estimates

13. The County Government had a printed budget of KShs. 10,568,289,780, which was revised upwards by KShs. 614,045,321 to KShs. 11,182,335,101 comprising a recurrent allocation of KShs. 7,850,595,172 (70 percent) and development of KShs. 3,331,739,929 (30 percent). The six percent increase resulted from reallocation balances of KShs. 641,011,699 from FY 2022/23, and an increase in projected own-source revenues of KShs. 40,000,000, and a reduction in conditional allocations (loans and grants) of KShs. 66,966,378. Table 3 presents the deviations from the printed and revised budget estimates.

Table 3: FY 2023/24 Printed Budget Estimates and Revised Budget Estimates

Revenue source	2023/24 Printed Estimates	2023/24 Revised Budget Estimates 2	Variance	Variance (%)
Equitable share from National Government	8,455,460,962	8,455,460,962	-	
Conditional Allocation - other loans & grants	912,828,818	845,862,440	-66,966,378	-7%
Own Source Revenue - Other Sources	1,200,000,000	1,240,000,000	40,000,000	3%
FY 2022/23 Balances		641,011,699	641,011,699	
Total Revenue 2023-2024	10,568,289,780	11,182,335,101	614,045,321	6%
Expenditures			-	
Recurrent Total	7,342,391,532	7,850,595,172	508,203,640	7%
Operations and Maintenance	2,913,330,806	3,196,757,366	283,426,560	10%
Personnel Emoluments	4,429,060,726	4,653,837,806	224,777,080	5%
Development Budget	3,225,898,248	3,331,739,929	105,841,681	3%
Total	10,568,289,780	11,182,335,101	614,045,321	6%

Source: County Treasury

14. Positive variance indicates an increase in revised budget estimates compared to printed estimates, while negative variance indicates a decrease in revised budget estimates compared to the printed estimates.

15. The FY 2023/24 Revised Budget estimates were necessitated by a review of conditional allocations (loans and grants) by the National Treasury and fund balances from FY 2022/23. Personnel emoluments increased by five percent due to the conversion of Early Childhood Development Education (ECDE) teachers' terms to permanent and pensionable terms, review of salaries and benefits by SRC, on-boarding of library staff to the county

establishment, implementation of Finance Act 2023 on housing levy and employment of critical personnel.

16. Development funding increased by three percent due to a rise in development-oriented conditional grants. The following grants realized an increment; the IDA (World Bank) Credit Financing for the Locally-Led Climate Action (FLLoCA) Program for the County Climate Resilience Investment (CCRI) Grant amounting to KShs 142,746,435, and KShs 11,273,357 as a conditional grant for the transfer of library services and Nutrition International funding of KShs 21,013,780. Additionally, several grant allocations were revised downwards which included the IDA (World Bank) Credit for the National Agricultural Value Chain Development Project (NAVCDP) decreased from KShs 250,000,000 to KShs 200,000,000; the IDA (World Bank) Credit for the National Agricultural and Rural Inclusive Growth Project (NARIGP) dropped from KShs 150,000,000 to KShs 60,000,000; Sweden's Agricultural Sector Development Support Programme (ASDSP) II revised from KShs 3,101,701 to KShs 1,101,751 and Aggregated Industrial Parks Programme KShs 100,000,000. The supplementary budget also included the reallocation of uncompleted projects from FY 2022/23 budget estimates.

2.5.2 FY 2023/24 Revenue Performance

17. The FY 2023/24 Revised Budget was funded from four key sources: Equitable Share: KShs. 8,455,460,962 (76 percent), Cash and Bank Balances from FY 2022/23 of KShs. 641,011,699 (6 percent), Own Source Revenue of KShs. 1,240,000,000 (11 percent) and Conditional Allocations (Loans and Grants) of KShs. 845,862,440 (7 percent). The actual revenue received amounted to KShs. 9,889,633,424 against a budget of KShs. 11,182,335,101 hence a revenue performance of 88 percent. This marked a decline from a 98 percent revenue performance recorded in FY 2022/23.
18. The equitable share receipts reduced by 4.3 percent, conditional grants decreased by 3.6 percent while OSR – Normal streams and AIA increased by 16 percent and 18 percent respectively. Overall, total revenue receipts reduced from FY 2022/23 to FY 2023/24 by 7 percent. This decrease is attributed to due non-disbursement of the June 2024 exchequer funds, OSR underperformance due to reduced economic activities, and delay in disbursement of conditional grants and donors.

Table 4: Fiscal Performance for FY 2021/22- FY 2023/24 (KShs.)

No.	Revenue Source	FY 2021/22 Actuals Receipts	FY 2022/23 Actuals Receipts	FY 2023/24 Revised Budget (2) Estimates	FY 2023/24 Actual Receipts	Balance	Performance Rate (%)
1	Equitable Share	8,132,783,562	8,132,783,562	8,455,460,962	7,779,024,084	676,436,878	92%
2	Conditional Allocations	-	110,638,298	298,559,617	-	298,559,617	0%
3	Loans and Grants	498,856,279	330,376,873	547,302,823	424,510,797	122,792,026	78%
	Total Conditional allocations, Loans and grants	498,856,279	441,015,171	845,862,440	424,510,797	421,351,643	50%
	Sub Total Other Revenues	8,631,639,841	8,573,798,733	9,301,323,402	8,203,534,881	1,097,788,521	88%
4	County Own Generated Revenue- Other streams	344,606,335	423,545,087	865,000,000	490,586,795	374,413,205	57%
5	County Own Generated Revenue- AIA	404,800,171	468,050,901	375,000,000	554,500,049	-179,500,049	148%
	Total OSR	749,406,506	891,595,988	1,240,000,000	1,045,086,844	194,913,156	84%
	Total OSR & Other Revenues	9,381,046,347	9,465,394,721	10,541,323,402	9,248,621,725	1,292,701,677	88%
6	Reallocation Funds	1,501,673,251	1,103,067,678	641,011,699	641,011,699	0	100%
	Total Revenues	10,882,719,598	10,568,462,399	11,182,335,101	9,889,633,424	1,292,701,677	88%

Source: The County Treasury

Table 5: Comparison of Actual Revenues - FY 2020/21 – FY 2023/24 (KShs. Million)

Sources	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2023/24 Actuals	Change 2022/23 Vs 23/24	% age change
Equitable share	7,464.93	8,132.78	8,132.78	8,455.46	7,779.02	-353.76	-4%
Conditional allocations (loans and grants)	1,184	498.86	441.02	845.86	424.51	-16.51	-4%
Own Source Revenue	527.5	749.41	891.6	1,240	1,045.09	153.49	17%
Reallocation Funds	1998.42	1501.67	1103.07	641.01	641.01	-462.06	-42%
Total	11,174.85	10,882.72	10,568.46	11,182.34	9,889.63	-679.24	-6%

Source: County Treasury

19. The county experienced stable revenues in FY 2023/24, with no increase or decrease compared to the previous fiscal year.

2.5.4 Own Source Performance

20. The Own Source Revenue (OSR) increased from KShs. 891,595,986 in FY 2022/23 to KShs. 1,045,086,844 in FY 2023/24, marking 17 percent growth. This was attributed to the implementation of unified billing, the adoption of cashless payment methods and the Rapid Result Initiative (RRI). In addition, the county conducted a census of business establishments and implemented data-driven revenue collection techniques to accelerate mobilization and customer sensitization.

21. The revenues showed consistent growth across all quarters, as detailed in table 6. This trend reflects the effectiveness of the strategies employed and the community's response to the county's initiatives.

Table 6: Own Source Revenue Performance FY 2012/13 – 2023/2024 per Quarter

FY	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Total Actual
2012/2013	39,610,012	31,080,950	64,063,086	35,747,141	170,501,189
2013/2014	39,355,534	24,580,099	52,640,736	72,611,372	189,187,741
2014/2015	51,801,993	34,986,402	65,866,418	63,114,454	215,769,267
2015/2016	40,295,311	46,964,142	64,084,092	66,810,040	218,153,585
2016/2017	45,650,471	26,839,716	83,003,428	63,579,886	219,073,500
2017/2018	66,268,246	46,023,459	94,948,641	114,863,881	322,104,227
2018/2019	76,463,362	65,424,891	175,394,062	194,419,757	511,702,072
2019/2020	111,368,463	93,401,567	151,797,455	109,371,971	465,939,456
2020/2021	105,163,047	122,538,200	169,047,151	130,778,944	527,527,341
2021/2022	192,151,337	108,193,802	176,243,207	272,818,163	749,406,507
2022/2023	144,238,232	169,624,583	272,021,820	305,711,352	891,595,986
2023/2024	188,055,016	179,832,198	348,170,333	329,029,297	1,045,086,844

Source: County Treasury

22. The County has seen consistent growth in the Appropriation in Aid (AIA) mobilized by various departments and government entities. This trend is expected to continue in the medium term, aiming to enhance self-sufficiency across these entities.

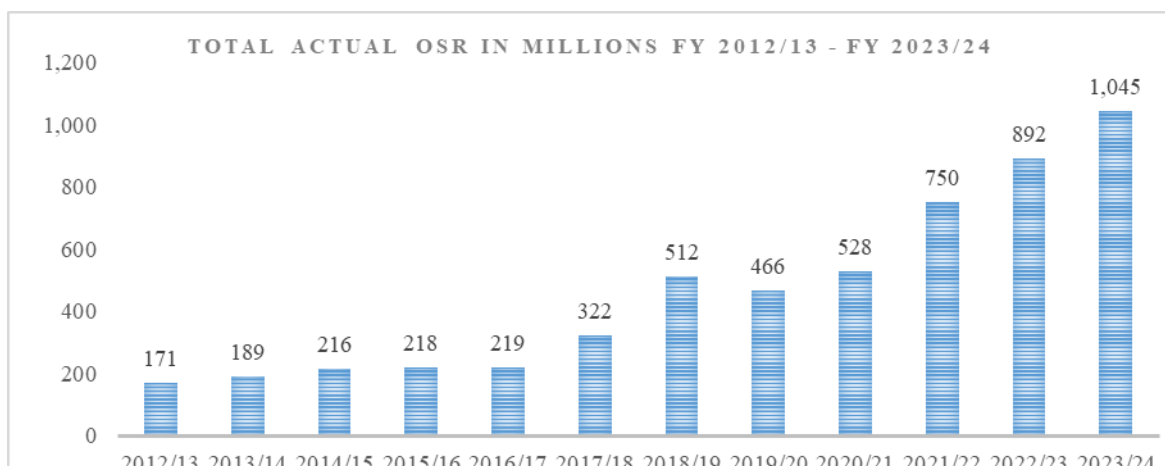


Figure 2: Annual Local Revenue Performance for FY 2013/14 – FY 2022/23

Source: County Treasury

2.5.5 Analysis per Revenue Streams

23. In FY 2023/24, revenue was generated from ordinary streams and AIA raised by health facilities. The main contributors were NHIF reimbursements, Facility improvement fees, and Single Business Permits/Application/Conservancy payments, Liquor License, Public Health, Makueni Fruit Processing Plant, Parking and Sand Cess. Table 7 below shows revenue performance by stream for FY 2023/24.

Table 7: FY 2023/2024 Performance per Stream

No	Own Source Revenue Performance Per Stream	FY2021/22 Actuals	FY2021/22 Actuals	FY 2023/24 Targets	FY2023/24 Actuals	Percentage Performance
1	Advertisement & Wall Branding Fees	12,050,690	13,800,222	20,000,000	13,299,478	66%
2	Agricultural Cess Fees	13,031,577	13,777,120	18,000,000	16,489,285	92%
3	Agriculture- Agricultural Training Conference Fees	2,125,655	666,050	3,000,000	831,840	28%
4	Agriculture- Mechanization Fees	585,590	340,250	2,000,000	1,660,034	83%
5	ASK Show Fees	0	0	3,000,000	0	0%
6	Building Materials cess Fees	1,841,635	2,639,920	3,000,000	4,123,200	137%
7	Communication masts	1,893,000	0	0	0	0%
8	Community Information Centres Fees	223,400	268,890	1,000,000	555,900	56%
9	Conservancy Fees	0	4,620,900	6,000,000	5,207,800	87%
10	Coop Audit services Fees	54,750	245,740	-	197,990	0%
11	Development Approvals Fees(all lands development fees	17,042,710	15,350,680	33,000,000	19,325,041	59%
12	Fines and Penalties Fees	581,019	1,008,621	1,000,000	1,928,388	193%
13	Fire certificate Fees	442,800	829,500	1,000,000	2,286,850	229%
14	Hire of County Facilities / Equipment /Gym Fees	453,000	520,000	1,000,000	536,600	54%
15	Liquor License Fees	37,212,400	46,830,100	66,000,000	45,208,580	68%
16	Makueni Fruit Processing Plant Fees	36,173,135	51,207,000	100,000,000	35,932,588	36%
17	Market Entrance Fees	22,788,801	21,947,089	40,000,000	28,690,760	72%
18	Medical Health Services Fees	112,676,826	144,300,435	120,000,000	222,358,030	185%
19	Motor Vehicle/Cycle Registration Fees	1,924,200	2,250,949	3,000,000	3,763,503	125%
20	NHIF and Linda Mama Reimbursement EDU Afya Fees	222,808,473	304,440,461	250,000,000	326,733,020	131%
21	Other Revenues(Direct Deposits and Salary Refund)	14,684,706	18,005,145	0	12,287,045	0%
22	Parking Fees	22,288,952	23,747,047	43,000,000	33,763,080	79%
23	Plot Rates/Rent Fees & other dues	6,462,285	22,222,548	170,000,000	22,010,416	13%
24	Public health Services Fees	19,273,400	17,874,150	33,000,000	38,555,882	117%
25	Renewal Fees(Kiosks)	4,655,350	4,437,950	7,000,000	5,997,500	86%
26	Sand Authority Fees	33,141,738	27,721,334	46,000,000	30,535,543	66%
27	Single Business Permits /Application Fees	129,103,310	122,089,290	200,000,000	136,776,600	68%
28	Stall Rent Fees	781,400	3,211,025	8,000,000	7,010,350	88%
29	Stock Market Fees	7,282,552	6,903,168	11,000,000	8,772,825	80%
30	Stock Movement Fees	3,705,045	3,073,555	7,000,000	4,698,305	67%
31	Universal Health Care Registration Fees	14,665,375	6,228,000	26,000,000	5,409,000	21%
32	Veterinary Health Fees	7,288,620	8,087,243	13,000,000	7,659,978	59%
33	Water & Environment Fees- Consent, NEMA, mining, penalties	674,100	1,835,530	3,000,000	1,091,055	36%
34	Weights & Measures Fees	1,490,013	1,116,075	2,000,000	1,390,380	70%
	Total Own Source Revenues	749,406,507	891,595,987	1,240,000,000	1,045,086,846	84%

Source: County Treasury

2.5.6 Expenditure Performance

24. The total expenditures for the Government for the year ending 30th June 2024 was KShs. 9,014,007,046 against a revised budget of KShs. 11,182,335,101. This represented an overall absorption of 81 percent a decrease from 91 percent recorded in FY 2022/23. The total County budget was KShs 11,182,335,101 comprising of KShs. 10,233,333,652 for the County executive and KShs. 949,001,447 for the County Assembly. The County Executive and The County Assembly spent KShs. 8,167,888,210 (89 percent) and KShs. 846,225,336.95 (80 percent) respectively. The total recurrent expenditure for FY 2023/24 was KShs. 6,942,412,074, reflecting an 88 percent absorption rate, down from 98 percent reported in FY 2022/23. The development expenditure for the period was KShs. 1,260,008,456 with a 62 percent absorption rate, marking a 17 percent decline from the 79 percent achieved in FY 2022/23.
25. The total expenditure of Kshs 9,014,007,046 excludes Health AIA related expenditure amounting to Kshs 536,273,177 spent at the hospital facilities. The AIA revenue was not banked at the County Revenue Fund (CRF) account and therefore was not spent through IFMIS. Upon inclusion of the AIA related expenditure the total county expenditure amounted to Kshs 9,550,280,223, representing an overall absorption of 85 percent.

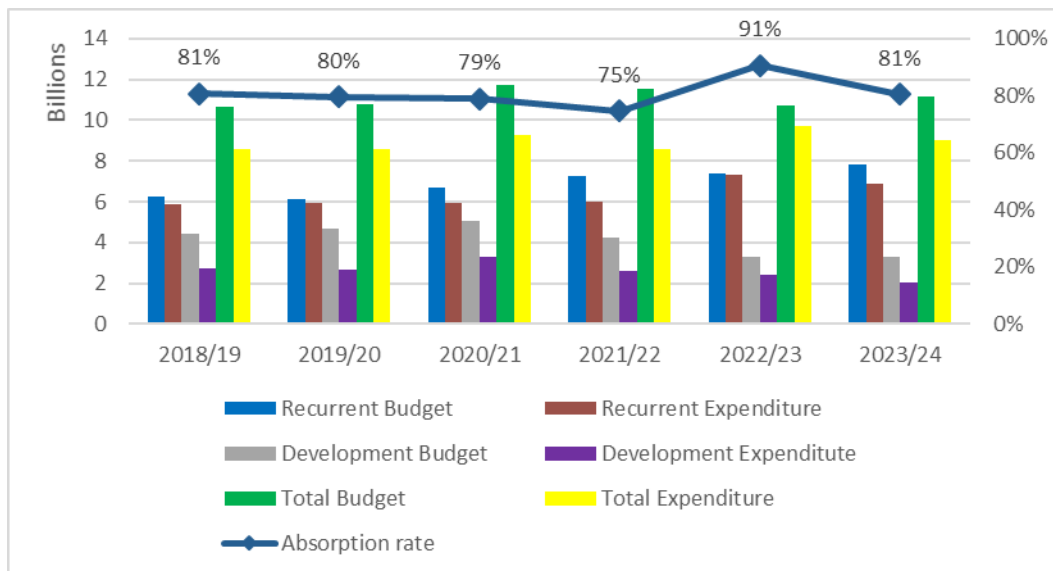


Figure 3: FY 2018/19 - FY 2023/24 Expenditure and absorption performance
 Source: The County Treasury

2.5.7 Expenditure by Economic Classification

26. The expenditure on salary was 47 percent, O&M at 30 percent and development 23 percent of the total county expenditure as shown in figure 4.

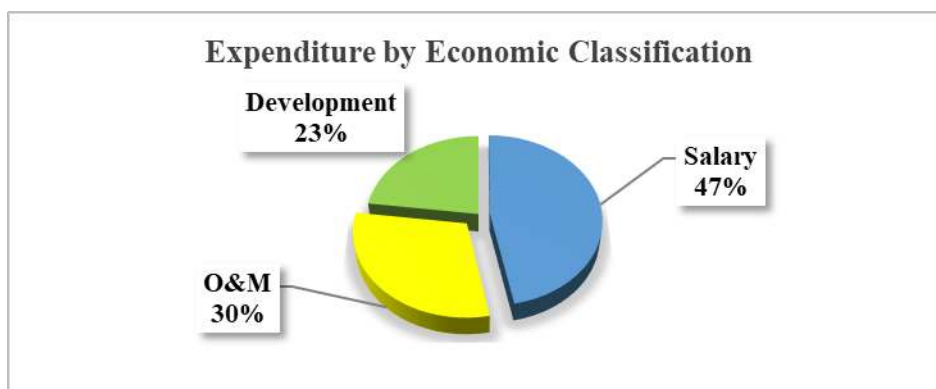


Figure 4; Expenditure by Economic Classification

27. Table 8 below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2023/24;

Table 8: Expenditure by Economic Classification.

Economic Classification	FY 2022/23 Revised Budget 2	Expenditures as at 30 th June 2023	Absorption Rate	FY 2023/24 Revised Budget 2	Expenditure as at 30 th June 2024	Absorption Rate
County Executive						
Salaries	4,067,217,931	4,053,389,618	100%	4,254,048,855	3,856,632,394	91%
O&M	2,503,227,310	2,341,975,195	94%	2,714,493,356	2,259,119,469	83%
Recurrent	6,570,445,241	6,395,364,813	97%	6,968,542,211	6,115,751,863	88%
Development	3,238,521,517	2,560,309,891	79%	3,264,791,441	2,052,136,346	63%
Sub Total	9,808,966,758	8,955,674,704	91%	10,233,333,652	8,167,888,210	80%
County Assembly						
Salaries	364,390,782	363,648,801	100%	399,788,950	371,409,613	93%
O&M	551,150,534	550,920,469	100%	482,264,009	455,250,597	94%
Recurrent	915,541,316	914,569,270	100%	882,052,960	826,660,210	94%
Development	40,233,812	19,285,324	48%	66,948,487	19,458,625	29%
Sub Total	955,775,128	933,854,594	98%	949,001,447	846,118,836	89%
Total Budget						
Salaries	4,431,608,713	4,417,038,419	100%	4,653,837,805	4,228,042,007	91%
O&M	3,054,377,844	2,892,895,664	95%	3,196,757,365	2,714,370,066	85%
Recurrent	7,485,986,557	7,309,934,083	98%	7,850,595,171	6,942,412,074	88%
Development	3,278,755,329	2,579,595,215	79%	3,331,739,929	2,071,594,972	62%
Total Budget	10,764,741,886	9,889,529,298	92%	11,182,335,100	9,014,007,046	81%

Source: The County Treasury

Note: The total expenditure of Kshs 9,014,007,046 excludes Health AIA related expenditure amounting to Kshs 536,273,177 spent at the hospital facilities.

2.5.8 Departmental Expenditure by Programme and Sub programme

28. The county adopted the programme based budgeting across county departments and agencies. The programmes and sub programmes expenditure performance are illustrated in the table 9.

Table 9: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30 th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,528,620	-	57,455,476	-	85%	
Programme 2: Land Survey & Mapping	SP2. Land Survey & Mapping	4,205,728	28,631,905	4,205,728	17,945,714	100%	63%

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 3 : Urban planning	SP3. 1 Urban planning	5,018,450	23,459,469	4,269,855	13,053,267	85%	56%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,420,000	2,599,857	2,059,012	807,600	85%	31%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	15,089,274	232,452,528	13,155,648	39,943,527	87%	17%
	Sub Total	94,262,072	287,143,759	81,145,719	71,750,108	86%	25%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
	Sub Total	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
	Sub Total	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
	Sub Total	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,838,919,580	465,788,246	2,482,203,578	285,390,944	87%	61%
Curative health care services	SP2. 1 :Curative health care services	298,375,306	28,760,665	261,101,774	907,030	88%	3%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	135,684,656	36,559,292	118,717,247	10,158,547	87%	28%
	Sub Total	3,272,979,542	531,108,203	2,862,022,599	296,456,521	87%	56%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	139,185,488	-	105,269,049	-	76%	
Road Transport	SP2.1 : Road transport	3,671,300	468,853,702	2,777,249	348,904,378	76%	74%
Infrastructure development	SP3.3: Infrastructure development	2,350,000	-	1,777,357	-	76%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	14,863,468	101,775,000	11,241,568	94,646,538	76%	93%
	Sub Total	160,070,256	570,628,702	121,065,223	443,550,917	76%	78%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	508,919,401	-	424,777,739	-	83%	
Early childhood development education	SP2.1 : Early childhood development education	22,990,229	132,629,868	19,189,163	89,629,896	83%	68%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,300,000	75,642,704	1,085,066	48,690,095	83%	64%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	144,764,902	1,000,000	120,830,347	940,500	83%	94%

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
ICT Infrastructure & Systems Development	SP5.1: ICT Infrastructure & Systems Development	15,446,830	37,736,469	12,892,944	31,840,351	83%	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	8,150,215	2,904,785	6,802,708	1,490,530	83%	51%
	Sub Total	701,571,576	249,913,826	585,577,967	172,591,372	83%	69%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	101,675,276	3,375,725	92,215,135	3,073,260	91%	91%
Trade development & promotion	SP2.1; Trade development & promotion	17,647,340	14,877,397	15,987,815	9,505,550	91%	64%
Industrial development and promotion	SP3. 1 Industrial development and promotion	650,000	-	588,875	-	91%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	11,311,267	940,600	10,247,575	940,600	91%	100%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,400,000	700,000	15,763,734	700,000	91%	100%
	Sub Total	148,683,883	19,893,722	134,803,134	14,219,410	91%	71%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	45,280,787		44,725,496		99%	
Gender and Social Development	P2: Gender and Social Development	28,694,571	40,962,030	26,308,495	33,945,320	92%	83%
Sports development	P3: Sports development	44,350,164	37,368,386	40,662,258	33,484,621	92%	90%
Youth empowerment	P4: Youth empowerment	17,207,166	14,047,324	15,776,317	8,835,570	92%	63%
	Sub Total	135,532,688	92,377,740	127,472,566	76,265,511	94%	83%
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,854,412	-	36,552,227		75%	
	Sub Total	48,854,412	-	36,552,227		75%	
Govern ship							
General Administration & Support Services	P1: General administration & planning	470,500,469	-	442,865,921		94%	
	Sub Total	470,500,469	-	442,865,921		94%	

County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	419,944,772		408,857,845		97%	
	Sub Total	419,944,772	-	408,857,845		97%	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	72,813,647		68,500,576		94%	
	Sub Total	72,813,647		68,500,576		94%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	355,316,256	54,787,552	303,709,673	25,169,295	85%	46%
Public financial management	SP2: Public financial management	158,162,488		135,191,380		85%	
	Sub Total	513,478,744	54,787,552	438,901,053	25,169,295	85%	46%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	264,036,926	22,834,646	236,352,959	21,584,886	90%	95%
Participatory Development & civic education	SP2: Participatory Development & civic education	16,727,425		14,973,654		90%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	3,560,000		3,186,755		90%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	26,401,460		23,633,423		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,711,240		7,797,918		90%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,756,480		5,152,947		90%	
	Sub Total	325,193,532	22,834,646	291,097,656	21,584,886	90%	95%
Water and Sanitation							
General administration & planning	SP1: General Administration & Planning	87,804,325	56,390,781	70,101,290	44,520,890	80%	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	10,004,280	195,284,593	7,987,225	71,072,439	80%	36%
	SP2: Piped water supply infrastructure	3,850,000	222,899,071	3,073,766	217,150,020	80%	97%
	SP.3: Ground water development	9,830,000	152,426,248	7,848,084	117,227,794	80%	77%
	Sub Total	111,488,605	627,000,693	89,010,366	449,971,143	80%	72%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	67,678,207	283,241,973	58,284,396	263,499,087	86%	93%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	77,116,777	254,312,052	66,686,872	58,519,157	86%	23%

Agribusiness and information management	SP3; Agribusiness and information management	13,800,000	86,132,517	11,933,575	26,570,463	86%	31%
Livestock Production, Management and Development	SP 4: Livestock Production, Management and Development	120,401,520	70,915,837	104,117,432	22,429,467	86%	32%
Cooperative Development	SP 5: Cooperative Development	23,244,573	4,583,930	20,100,787	3,731,210	86%	81%
	Sub Total	302,241,077	699,186,309	261,123,063	374,749,384	86%	54%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	PI: General administration & planning	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
	Sub Total	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	882,052,960	66,948,488	826,660,211	19,458,626	94%	29%
	Sub Total	882,052,960	66,948,488	826,660,211	19,595,126	94%	29%
Total County Budget		7,850,595,172	3,331,739,928	6,942,412,074	2,071,731,474	88%	62%

2.5.9 Departmental expenditures per Economic Classification

29. In FY 2023/24, the Department of Health Services had the highest expenditure at KShs 3,158,479,119.00, followed by the Department of ICT and Education KShs. 758,169,338. The Office of the County Attorney had the lowest expenditure at KShs. 36,552,227 as tabulated in table 10.

Table 10: Departmental expenditures per economic classification

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Governorship	470,500,469	52,558,856	390,307,065	442,865,921	-	442,865,921	94%
County Secretary	419,944,772	306,922,176	101,935,669	408,857,845	-	408,857,845	97%
County Attorney	48,854,412	2,301,874	34,250,352	36,552,227	-	36,552,227	75%
Devolution	348,028,177	179,297,615	111,800,040	291,097,656	21,584,886	312,682,541	90%
Finance and Socio-Economic Planning	568,266,296	168,196,768	270,704,284	438,901,053	25,169,295	464,070,347	82%
Agriculture,	1,001,427,385	210,490,886	50,632,176	261,123,063	374,749,384	635,872,446	63%
Makueni County Fruit Development and Marketing Authority	108,406,142	-	29,856,201	29,856,201	58,037,799	87,894,000	81%
ICT, Education and Internship	951,485,403	391,307,632	194,270,335	585,577,967	172,591,372	758,169,338	80%
Gender, Children, Youth, Sports and Social Services	227,910,428	31,970,820	95,501,745	127,472,566	76,265,511	203,738,076	89%
Health Services	3,804,087,744	2,290,155,457	571,867,142	2,862,022,598	296,456,521	3,158,479,119	83%
Trade, Marketing, Industry, Culture and Tourism	168,577,605	39,111,423	95,691,711	134,803,134	14,219,410	149,022,544	88%
Infrastructure,	730,698,958	40,014,222	81,051,001	121,065,223	443,550,917	564,616,139	77%
Lands	381,405,831	44,647,881	36,497,838	81,145,719	71,750,108	152,895,827	40%
Wote Municipality	64,072,444	-	48,679,376	48,679,376	15,060,929	63,740,305	99%
Emali-Sultan Hamud	54,200,165	-	27,563,748	27,563,748	22,523,749	50,087,497	92%

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Municipality							
Water and Sanitation	738,489,298	49,515,558	39,494,807	89,010,366	449,971,142	538,981,508	73%
Sand Authority	74,164,476	18,636,146	42,020,479	60,656,625	10,205,325	70,861,950	96%
County Public Service Board	72,813,647	31,505,077	36,995,499	68,500,576	-	68,500,576	94%
Sub Totals	10,233,333,652	3,856,632,394	2,259,119,469	6,115,751,863	2,052,136,347	8,167,888,210	80%
County Assembly	949,001,448	371,409,613	455,250,598	826,660,211	19,458,626	846,118,837	89%
Grant Total	11,182,335,100	4,228,042,007	2,714,370,067	6,942,412,074	2,071,594,973	9,014,007,047	81%

30. The total expenditure of Kshs 9,014,007,046 excludes Health AIA related expenditure amounting to Kshs 536,273,177 spent at the hospital facilities.

2.6. County Sectoral Performance

2.6.1. Water, Environment and Natural Resource Sector

31. The goal of the sector is to provide adequate safe water for domestic and commercial use and water for irrigation to elevate food and nutritional security to the citizens of Makueni County. The water demand currently stands at 60,000 cubic meters per day against water production of 30,000 cubic meters per day with safe water coverage of 46 percent and average of 4 kilometres to nearest water as opposed to the safe water coverage to 36 percent and an average distance of 7 kilometres in the financial year 2018/2019
32. During the review period, a total of 23 earth dams, 8 sand dams were constructed /rehabilitated, 37 boreholes were drilled and equipped and 159 kilometres of water pipeline were constructed with 77 water points/kiosks, and 65 markets, schools and government institutions connected in the financial year 2023/2024. Also the sector solarized 29 water projects and automated 31 water points in the county to curb operation and maintenance costs in the water schemes and hence address the non-revenue water.
33. The sector has embarked on five flagship water/irrigation projects namely AKWASH Kalawa, Athi-Tunguni-Kilema water project, Mulima Earth Dam, Ngosini Earth dam and Miangeni irrigation scheme in Kalawa ward. These schemes once completed will increase safe water production by 5,000 cubic meters and additional acreage of irrigation by a least 500 acres
34. The County has a total of 32,379 hectares under irrigation agriculture against a potential of 71,572 hectares. The area under irrigation distributed per sub county is as follows: (Kibwezi West (9,200) hectares), Kibwezi East (7,967) hectares, Makueni (6,060) hectares, Mbooni (5090 hectares) and Kilome (1,325) hectares.
35. To achieve the above targets, the sector has entered into collaboration with development partners and government agencies for funding in order to achieve the set goals set in the County Integrated Development Plan 2023-27 and Kenya vision 2030.
36. In environmental conservation, the government collaborated with stakeholders in the forestry subsector to plant 531,620 seedlings across the county, achieving a survival rate of 64.5 percent. A total of 30 Ward Sand Management Committees were nominated to oversee sustainable sand extraction practices, environmental conservation, and resource management.
37. Further a participatory county climate risk assessment was carried out involving 900 community members who identified climate hazards, risks, and their impacts in their respective wards. Through this process, the local community prioritized and addressed

climate risks, developed strategic interventions, and created ward climate action plans for each of the 30 wards. These ward climate action plans served as the foundation for developing the Makueni County Climate Action Plan 2023.

38. The sector's expenditure for FY 2023/24 was KShs. 609,843,458, against a budget of KShs. 812,653,774 resulting in a 75 percent absorption rate. This was a five percent increase from 70 percent recorded in FY 2022/23. Figure 5 below shows the sector budget, expenditure and absorption rates over the medium term.

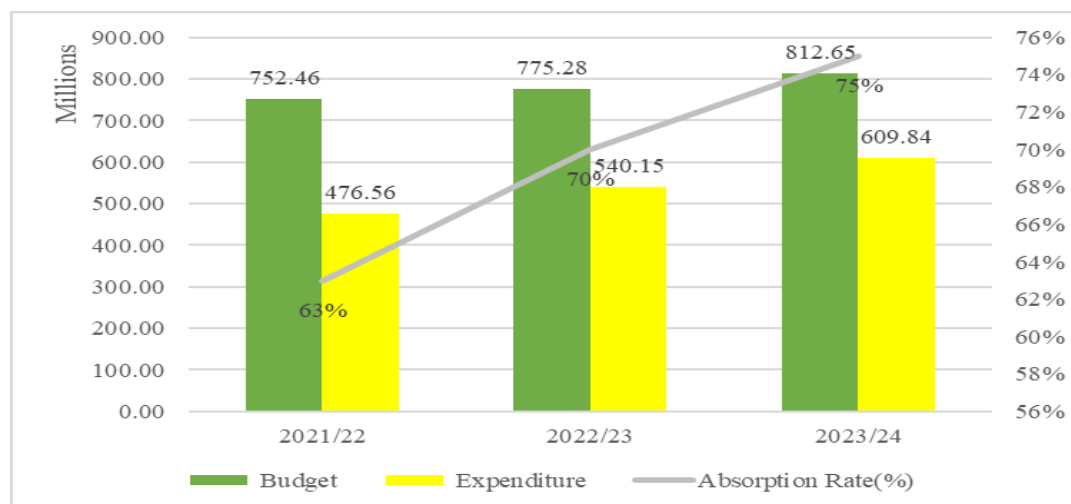


Figure 5: Water Sector, FY 2021/22- FY 2023/24 Expenditure performance
Source: County Treasury, 2024

Table 11: Water, Environment and Natural Resources Sector Programmes Performance

Sub Programme	Key Output	Key Performance Indicator	Target		
			Baseline (FY 2022/23)	Planned (FY 2023/24)	Achieved (FY 2023/24)
Programme Name: The Integrated water harvesting, storage, treatment and distribution program					
Objective: Increase access to improved water sources					
Outcome: Increased access to improved water sources					
Integrated Water Harvesting, Storage, Treatment & Distribution	Volumes of water Harvested/Stored, Distributed and Treated Increased	No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/rehabilitated	7	15	23
		No. of sand dams/Weirs with Sumps constructed/ rehabilitated	6	10	7
		No. of Boreholes drilled & equipped	20	30	37
		km of water pipeline completed with water kiosk/ water points	167	350	159
		No. of water treatment systems installed in unimproved water sources (CFU, Chlorinedosing units etc.)	3	1	3
		No. of urban centres/Markets connected with reliable piped water	22	40	35

Sub Programme	Key Output	Key Performance Indicator	Target		
			Baseline (FY 2022/23)	Planned (FY 2023/24)	Achieved (FY 2023/24)
Urban and Rural Water Governance	Reduced poor water governance reported incidences	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3
		No. of community water schemes/ projects sustainability management committees' Capacity built on effective water management and sustainability.	72	100	120
Programme Name: Forest & Landscape Restoration and Management					
Objective: To conserve forest resources and protect water catchment areas					
To promote sustainable utilization of forest and non-forest products.					
Outcome: Sustainably managed and restored ecosystems					
Forest & Landscape Restoration and Management	Ecosystem Conserved and restored	No. of county forests mapped and surveyed	2	2	0
		Area (Ha) of county forests and catchment areas restored	301.3	100	382
		Area (Ha) of farmland under restoration	188	400	64
		Length (km) of riverine conserved and restored	30	5	10
		Area (Ha) of degraded wetlands restored	2	10	100
		No. of functional community forest associations/ organizations trained	3	1	3
	Nature based enterprises established	No. of nature based enterprises established for conservation and management of forests	0	2	8
Programme Name: Community Based Wildlife Conservation					
Objective: To enhance community based wildlife conservation and management					
Outcome: Enhanced community based wildlife conservation					
Community Based Wildlife Conservation	Enhanced Wildlife conservation	No. of wildlife enterprises established	0	1	0
		No. of km of electric fence installed		20	50
		No. of wildlife incidents handled	15	1000	15
		Feasibility study for safari walk and orphanage	0	1	0
Programme Name: Pollution Control and Management					
Objective: To reduce air, soil, noise and water pollution					
Outcome: Clean and safe environment					
Pollution Control and Management	Reduced incidences of water, air and noise pollution reported	No. of environmental pollution incidents reported, investigated and managed	20	15	20
		No. of SEA, EIAs and Environmental Audits done	6	10	5
		No. of environmental inspection carried out	24	48	39
		No. of EIAs reviewed and comments given	19	24	33
Programme Name: Environmental Education, Advocacy and Research					
Objective: To promote environmental education, advocacy and research					
Outcome: Behavioural Change towards environment conservation and use of environmental good and					

Sub Programme	Key Output	Key Performance Indicator	Target		
			Baseline (FY 2022/23)	Planned (FY 2023/24)	Achieved (FY 2023/24)
services					
Environmental Education, Advocacy and Research	Community groups and institutions organized and capacity built on environmental conservation and access to benefit sharing	No. of farmer groups, conservation groups and institutions trained	10	5	4
		No. of Local Radio/TV show programmes conducted on environment conservation and Management and information education and communication /advocacy materials developed and disseminated (e.g. Environmental Manuals, Environmental Handbook, Brochures, flyers, banners, artwork, posters, adverts, billboards)	5	2	3
		No. of community capacity building forums on sand conservation and utilization	16	60	16
Programme Name: Sustainable Natural Resource Development					
Objective: To enhance sustainable natural resource harvesting/extraction and utilization					
Outcome: Enhanced sustainable natural resource harvesting/extraction and utilization					
		No. of mineral extraction sites approved	3	3	2
		No. of minerals mapped	4	1	1
		No. of mineral feasibility studies conducted	1	1	1
		No. of sand conservation structures constructed (gabions sand dams)	4	10	1
		No. of sand stakeholders engagements undertaken	10	2	
Sand conservation	Natural resource being utilized	No. of natural resources value chains established and promoted	7	1	
		No. of registered groups in natural resource management	5	1	3
		No. of earth dam catchment areas restored	10	2	1
		No. of mineral regulations developed or amended	1	1	1
Sand Utilization and sand value addition	Enhanced sustainable natural resource utilization and environment protection	No. of Sand Management Committee established	6	6	6
		No. of designated sand harvesting sites	5	5	5
		No. of sand regulations developed		1	1
		No. of community sensitization forums conducted	30	30	30
		No. of EIAs reports approved for commercial sand harvesting sites	1	1	1
Sand Enforcement and compliance	Enhanced Sand Conservation and Management	No. of surveillance visits held	30	30	30

Sub Programme	Key Output	Key Performance Indicator	Target		
			Baseline (FY 2022/23)	Planned (FY 2023/24)	Achieved (FY 2023/24)
Programme Name: Integrated Liquid Waste Management					
Objective: To enhance access to improved sanitation in urban areas					
Outcome: Enhanced access to improved sanitation in urban areas					
		No. of functional and maintained public sanitation facilities established (sewerage system/ DTF/containerized treatment)	3	1	0
Programme Name: Climate Change Mainstreaming					
Objective: To mainstream climate change initiatives					
Outcome: Enhanced climate change resilience					
Climate Change Mainstreaming	Climate change resilience activities carried out	No. of sensitization forums on climate smart technologies held	15	15	15
		No. of climate information system developed	1	1	0
		No. of climate information recipients	1,500,000	1,000,000	3,000,000
		No. of forums held for climate change mainstreaming	15	15	15
		No. of Climate Risk Assessments done	30	30	30
		No. of community climate actions implemented	71	5	71
		No. of energy efficiency/ renewable energy technologies adopted	500	2,000	91

2.6.2. Agriculture and Rural Development Sector

39. The Agriculture and Rural Development Sector comprises the department of Agriculture, Livestock, Fisheries and Cooperative Development and the associated development partners. The sector contributes to SDGs No.1 on Ending poverty in all its forms and No. 2 on Ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture. Further, the sector contributes to socio-economic growth through creation of employment and wealth in the county.
40. Agriculture is the cornerstone of the county's economy contributing 27.7 percent (33.4Billion) of the total Gross County Product (GCP) based on the KNBS Gross County Product Report 2023. It is estimated that 78 percent of the households in the county are involved in agriculture and related activities. The sector recorded a real growth of 7 percent supported partly by government intervention through the fertilizer subsidy program and favorable weather conditions across the country (Economic Survey 2024). Its priorities and interventions are geared towards achieving the county's long-term goal of establishing a food-secure and increasing households' income in the county.
41. The sector's revised budget for FY 2023/24 amounted to KShs. 1,001,427,385 that comprised of KShs. 699,186,309 (69.8 percent) allocated to development expenditure and KShs. 302,241,077 (29.2 percent) for recurrent expenditure. The total expenditure for the period under review was KShs. 635,872,446 which translated to an absorption rate of 63 percent a drop from 93 percent reported in FY 2022/23. The budget absorption for recurrent and development for the period under review was 86 and 54 percent respectively. Nonetheless, conditional additional Allocation amounting to KShs. 247,390,356 (KShs. 162,562,856 for a Conditional Grant for the Provision of a Fertilizer

Subsidy Programme, 63,341,980 for the De-Risking and Value Enhancement (DRIVE) project, KShs. 21,485,520 for Livestock Value Chain Support Project) was not disbursed to the county government since the National Government coordinated and implemented the programmes.

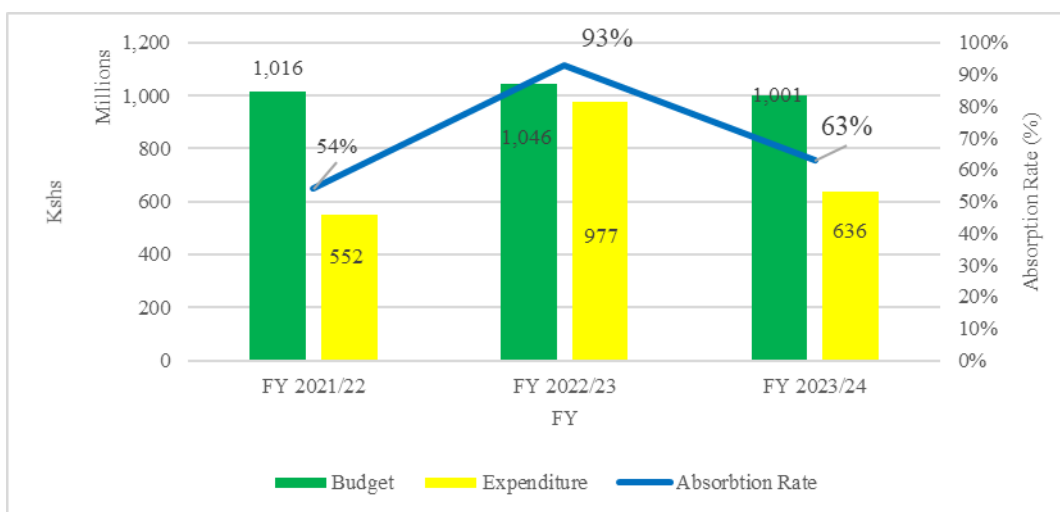


Figure 6: Expenditure trends sector of Agriculture and Rural Development

42. The sector of Agriculture’s expenditure trend shows fluctuating budget absorption rates over the past three financial years. After a low absorption rate of 54 percent in FY 2021/22, there was a significant improvement to 93 percent in FY 2022/23, indicating efficiency in budget execution. The absorption rate dropped to 63 percent in FY 2023/24. The decline is attributed to the non-disbursement of a conditional additional allocation totalling KShs. 247,390,356. This included KShs. 162,562,856 for the Fertilizer Subsidy Programme, KShs. 63,341,980 for the De-Risking and Value Enhancement (DRIVE) project and KShs. 21,485,520 for the Livestock Value Chain Support Project. These funds were not released to the county government thus directly affecting the department’s overall absorption rate.
43. During the FY 2023/24, the government accelerated efforts in enhancing food and nutrition security through the sustainable management of crop and livestock resources and the prudent management of cooperatives. The sector had significant achievements within the programmes and projects implemented.
44. **Crop Development & Productivity:** Efforts to increase production and productivity was enhanced through distribution of 48,478 metric tonnes of certified seeds to 24,239 beneficiaries. The initiative led to the production of 2,193.6 Metric Tons (MT) of cereal grains. The total value of this produce at farm gate prices was KShs 171,443,000, significantly increasing household incomes. To enhance fruit production and reduce cost of production, the government provided fruit seedlings to farmers.

Table 12: Data On Production Levels And Prices Of Selected Crops In Makueni County (2021-2023) (Mangoes, Green Grams, Tomatoes, and Cow Peas)

	Increase in Food Production in MT and Value in KES Between 2022 and 2023						
	2022 MT	2023MT	Increase MT	% Increase	2022 KES	2023 KES	Increase in Million KES
Mango	245,367	247,291	1,924	0.78	3,614	3,642	28
Tomatoes	26,336	28,569	2,233	8.48	785	851	66
Green Grams	42,732	45,348	2,616	6.12	3,437	3647	210

Maize	97,233	118,167	20,934	21.53	3,437	4,989	1,552
Cow Peas	45,717	48,058	2,341	5.12	1,417	1,490	73
	457,385	487,433	30,048	6.57	12,690	14,619	1,929

45. From the Above data it is evident that following the increased use of fertilizer coupled with the enhanced rains there was an increase in food production between 2022 and 2023 of an estimated 6.6% valued at KES. 1.929 Billion. The largest increase was observed in Maize where the county produced an additional 20,934 MT valued at KShs. 1.552 Billion.
46. In the FY 2023/24, the county government began establishing another low pest zone covering 4,000Ha (10,000 farmers) in upper Makueni/Mbooni zones while also managing another low pest Zone of 4700 Ha established on Kibwezi in 2019. Key activities included supply of fruit fly management technologies-(30,000 Traps and baits and 10,000 solarized bags) and 10,000 farmers were trained on Good Agricultural Practices. Once the low pest zone is declared, it will bring to a total of 8,770 Ha or 21,662 acres the land under low pest zone in Makueni county and thus enhancing market opportunities for Makueni Mango due to compliance with phytosanitary requirements.
47. **Livestock Resources Management and Development:** Over the period under review, government-initiated programmes to promote dairy development, meat value chain development, and fisheries enhancement. Milk production increased by 5 percent and beef production by 20 percent as compared in FY2022/23 with an increased number of farmers engaging in dairy and livestock production. Fisheries enhancement effort led to increased fish production from 8 Tons in FY 2022/23 to 8.6 Tons in FY 2023/24.
48. The government has sustained vaccinations program for cattle, sheep and goats in which 190,724 animals were vaccinated. This has led to the management of foot and mouth disease, Lumpy Skin Disease (LSD) and Contagious Caprine Pleuropneumonia (CCPP). Further, the county has sustained vaccinations for dogs on rabies mostly rabies endemic wards in which 11,094 dogs were vaccinated. The county is on track to be rabies-free by 2030. The county also supported the provision of 2316 Artificial Insemination (AI) services for dairy cattle.
49. The county launched the of Makueni Agricultural Training Centre (ATC) as an Agricultural Technical Vocational Education and Training Centre (ATVET) on 14th November 2023 in which 60 school-based trainees (youths) in Horticulture (25), Dairy (13), and Poultry (22) were recruited. The trainees successfully conducted the coursework in 24th February 2024 and they are now undertaking national exams ready to graduate in early 2025 with A TVET level 3 certificate
50. **Co-operative Development:** To strengthen cooperative governance and compliance, the government conducted nine cooperative audits to ensure transparency and accountability. Over 2,000 coffee farmers accessed the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to enhance their coffee production and household income. The county Audited 51 cooperatives. During the period under review, the county established 18 ward-based saving and credit cooperative societies under the National Agricultural and Rural Inclusion Growth Project (NARIGP) which are now in operation.
51. **Makueni County Fruit Development and Marketing Authority:** The Authority purchased 593,460 kilograms of mangoes through five cooperatives at a rate of KShs 20 per kilogram, benefiting 2,800 farmers. Additionally, 281,600 kilograms of mango puree

was processed, enhancing the value of the fruit and providing a stable market for farmers. The plant generated revenue amounting to KShs 35,932,588.

52. **Fertilizer Satellite Depots:** Makueni County is served by only three NCPB depots which are located in Wote, Emali and Kibwezi towns. Due to the vastness of the county, it is costly for the farmers in need of subsidized fertilizer to access it especially those coming from areas far from the three towns. It is against this backdrop that the Government of Makueni County partnered with the National Government through NCPB to implement the last mile distribution of the subsidized fertilizer to areas that are close to farmers. Towards this partnership, the county initiated and operationalized seven (7) satellite depots as follows: Kitise Satellite in Kitise-Kithuki ward, Kithumani Satellite in Mbitini ward, Kasikeu Satellite in Kasikeu ward, Mukuyuni Satellite in Ukia ward, Nunguni Satellite in Kilungu ward, Kikima Satellite in Mbooni ward and Tawa Satellite in Kisau/Kiteta ward.
53. Since inception and operationalization of these stores, the uptake of fertilizer in the county has tremendously improved. This can be attributed to the last mile depots closer to the farming communities. Fertilizer uptake in the county outlook for the last two seasons is as herein;

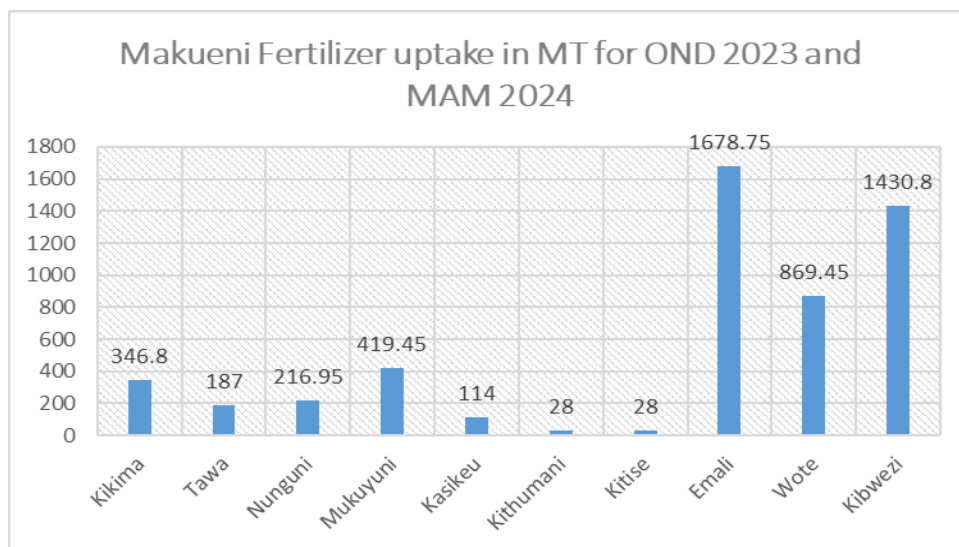


Figure 7: Makueni Fertilizer uptake in MT for OND 2023 and MAM 2024

54. A total of 5,319.2 MT of planting and top dressing subsidized fertilizer was procured by farmers for October, November and December 2023 season and March, April and May 2024. Over 25% of the fertilizer was sold from the 7 satellite depots. Further, under the National Agricultural Value Chain Project, the County registered over 187,000 farmers who are now able to receive subsidized fertilizer

Table 13: Key Performance Indicators Achievement

Sub Programme	Output	Key Performance Indicator	Baseline FY 2022/23	Planned Target FY 2023/24	Actual/Achievement FY 2023/24
Programme Name: Agriculture Extension and Capacity Development					
Objective: To Enhance agricultural extension services for effective knowledge, skill and technology transfer					
Outcome: Increased agricultural production and productivity					
Agriculture extension services	Enhanced adoption of Agricultural technologies	No. of farmers adopting D.A technologies disaggregated by gender	Total-106,510 M-37,300 F-69,210	77,400	Total-102,434 M-35,851 F- 66,583
		No. of farmers trained on integrated pest management in crops	Total-106,510 M-37,300 F-69,210	77,400	102,434 M - 35,851 F- 66,583
		No. of farmers trained on range and grassland management	Total-1,200 M - 590 F - 610	1,423	Total -3,345 M - 1,645 F - 1,700
		No. of farmers trained in climate smart agriculture technologies	Total-40,200 M - 14,475 F - 25,725	38,700	Total -47,878 M - 17,715 F - 30,703
		Proportion of farmers accessing automated agricultural extension services	156,400	77,400	187,587
Programme Name: Value Chain Development Programme					
Objective: To increase production and productivity of various crops through zoning and development/ organization					
Outcome: Increased agricultural production and productivity					
Value Chain Development	Fruit value chains production Increased	MT produced disaggregated by value chains (mango, citrus, avocado)	Mango - 45,345 Citrus 127,308 Avocado 4,684	500,938	Mango-204,00 Citrus 117,204 Avocado 4,445
		Acreage under farming disaggregated by value chains (Ha)	Mango 22,422 Citrus 11,363 Avocado 142	40,323	Mango 21,343 Citrus 11,000 Avocado 117
	Makueni Fruit Processing plant operations enhanced	Quantity of puree produced in ('000) kgs	565.24	717.5	275.2
		Value of Puree produced in ('000) KShs	2,629	51,660	1,280
		Quantity of ready to drink juice produced in ('000,000) Litres	1,800	717.5	-
	Vegetable production increased (Tomatoes, Kales, Cabbages, French beans)	MT of vegetables produced	Tomatoes-26,337 Kales-19,351 Cabbages-11,140 French bean-1,465	70,265	Tomatoes-1,923 Kales-1,6737 Cabbages -7,201 French bean-1,551
		Area under vegetables farming Ha	Tomatoes-848 Kales-1,260 Cabbages -282 French bean-190	459	Tomatoes-542 Kales-661 Cabbages-319 French bean-195
	Industrial crop production increased (Coffee, Macadamia, Cotton,	MT of industrial crops produced disaggregated into specific type	Coffee-500 Macadamia-900 Cotton-87 Castor oil Seeds-212, sisal- 36,634	27,013	Coffee- 587 Macadamia 900 Cotton 87, Castor oil Seeds -212 sisal 36,634

Sub Programme	Output	Key Performance Indicator	Baseline FY 2022/23	Planned Target FY 2023/24	Actual/Achievement FY 2023/24
	Castor oil seeds, sisal)				
		Acreage (Ha) under industrial crop farming disaggregated into specific type	Coffee- 6,573 Macadamia- 230 Cotton-47 Castor oil seeds,882 Sisal- 183190	21,105	Coffee-6,573 Macadamia 230 Cotton-47 Castor oil seeds-882 sisal- 92 Sisal 183190
		Mt processed coffee	0	250	0
	Pulses production increased (Green grams, Cow peas, Pigeon pes, Beans,)	MT of pulses produced annually	16,440	212,237	3,820
		Annual acreage(Ha) under pulses	142,548	241,028	35,710
		MT of processed grains at MIGVAP	0	320	-
	Cereal production increased (Maize, Sorghum, Millet)	MT of Cereals produced disaggregated by type annually	Maize:97,233 Sorghum: 6,843 Millet:154	184,611	134,776
		Annual acreage (Ha) under cereals	162,615	142,956	162,347
	Cassava production increased	MT of Cassava produced.	1,247	1,378	2,332
		Annual acreage (Ha) under cereals	240	217	405
	Poultry production improved (Layers, Broilers & Indigenous chickens)	Annual Population of Poultry	1,571,020	1,830,100	1,427,828
		Total number of trays of eggs produced annually	1,358,500	1,382,000	1,234,778
		MT of poultry meat produced annually	7,070	5,994	6,853
	Dairy production increased	No. of farmers practicing dairy farming	11,330	10,000	19,598
		Population of dairy cattle in the county	56,400	31,700	59,220
		Total milk produced annually in '000 litres	22,206	29,100	23,317
		MT of processed milk	1,080	1,500	1,300
	Beef cattle production increased	No. of farmers practicing Beef farming	78,000	86,000	81,000
		Population of beef cattle in the county	210,000	230,000	199,654
		MT of beef from feedlot	1,500	2,000	1,800
		Total beef produced in ('000 Kgs)	4,900	4,741	5,020
		No. of tanned Hides & Skins ('000)	31.2	50	36.5
	Chevon and Mutton production increased	No. of farmers practicing goat and sheep farming	96,000	115,000	98,775
		Population of sheep and goat in the county	897,201	900,000	852,341
		Total Chevon and mutton produced in (MT)- feedlot	2500	2,476	2,600
	Pork production increased	No. of farmers practicing pig farming	90	101	113
		Pigs population in the county	5,000	3,450	25,000
		Total pork (MT)	235	163	1,175
	Honey production increased	No. of farmers practicing bee keeping	11,854	13,000	6,050
		MT of honey produced	490	635	510

Sub Programme	Output	Key Performance Indicator	Baseline FY 2022/23	Planned Target FY 2023/24	Actual/Achievement FY 2023/24
	Aquaculture and fisheries production improved	No. of farmers practicing Aquaculture	256	256	285
		Quantity of fish produced (Tons)	8	9	8.6
Programme 3: Agricultural Credit & Input Programme					
Objective: To enhance access to affordable agricultural credit and inputs					
Outcome: Increased agricultural production and productivity					
Agricultural Credit & Input Programme	Agriculture investment increased	Proportion of farmers' linked to agriculture financing organization for credit	30,474	30,000	56,000
		No. of farmers benefiting from subsidized farm inputs.	38,000	40,000	50,000
Programme Name: Agricultural Mechanization Programme					
Objective: To increase access to agricultural mechanization services					
Outcome: Increased agricultural production and productivity					
Agricultural Mechanization services	enhanced Mechanized agriculture	No. of farmers accessing the AMS annually	7,800	10,000	8,632
		Amount of OSR collected from the AMS (M)	1.1	10	2.2
Programme Name: Pest and Disease Control					
Objective: To Strengthen pest and disease control and post-harvest management					
Outcome: Increased agricultural production and productivity					
Pest and Disease Control	Reduced Disease and pest incidences	Proportion of incidences of notifiable pest and diseases reported and controlled	100%	100%	100%
		No. of livestock vaccinated	465,678	355,973	435,000
		No. of farms certified as pest and disease free	18,200	10,000	28,200
	Reduced Post-harvest loss	No. of cold storage facilities and warehouses operationalized	0	1	0
Programme Name: Irrigation Development Programme					
Objective: To promote irrigated agriculture					
Outcome: Increased agricultural production and productivity					
Irrigation Development	Area under irrigated agriculture along main river increased	No. of irrigation schemes established/rehabilitated	2	3	1
		Increase in total areas put under irrigation in Ha	326	72	15.2
Programme Name: Soil and Water Conservation Programme					
Objective: To enhance soil and water conservation for proper utilization in agriculture					
Outcome: Increased agricultural production and productivity					
Soil and Water Conservation	Land degradation halted	Length in km of soil and water conservation structures developed	48.2	400	33.6
		Area under soil and water conservations in Ha	2,500	1,500	3,200
		No. of farmers adopting and benefiting from the programmes	8,862	4,500	14,520
Programme Name: Rangeland Restoration Programme					
Objective: To promote rangeland restoration and management					
Outcome: Increased agricultural production and productivity					
Rangeland Restoration	Rangeland productivity increased	Acreage of rangeland in hectares that has been rehabilitated or restoration	10,000	20,000	28,980
Programme Name: Cooperative Development Programme					
Objective: To develop a vibrant and self-sustaining cooperative movement					

Sub Programme	Output	Key Performance Indicator	Baseline FY 2022/23	Planned Target FY 2023/24	Actual/Achievement FY 2023/24
Outcome: Strengthening co-operatives movement					
Cooperative Development	Cooperative movement enhanced	No. of active cooperative	158	200	178
		% compliance with the statutory requirements	45	50	35
		Annual turnover for cooperative societies (KShs)	45,182,505	189	1,817,712
		Total Share Capital in the cooperatives	163,298	187,000	169,301

2.6.3. Transport, Infrastructure, Public Works, Energy and ICT Sector

55. In FY 2023/24, the sector had a budgetary allocation of KShs. 730,698,958 which comprised of KShs. 570,628,702 for development and KShs. 160,070,255 for recurrent budget. The total expenditures amounted to KShs. 564,616,139.39, achieving a 77 percent absorption rate a decline from 87 percent recorded in FY 2022/23. Recurrent absorption recorded 76 percent and development 79 percent. Figure 8 illustrates budgetary allocation, expenditure and absorption rate trend for the sector.

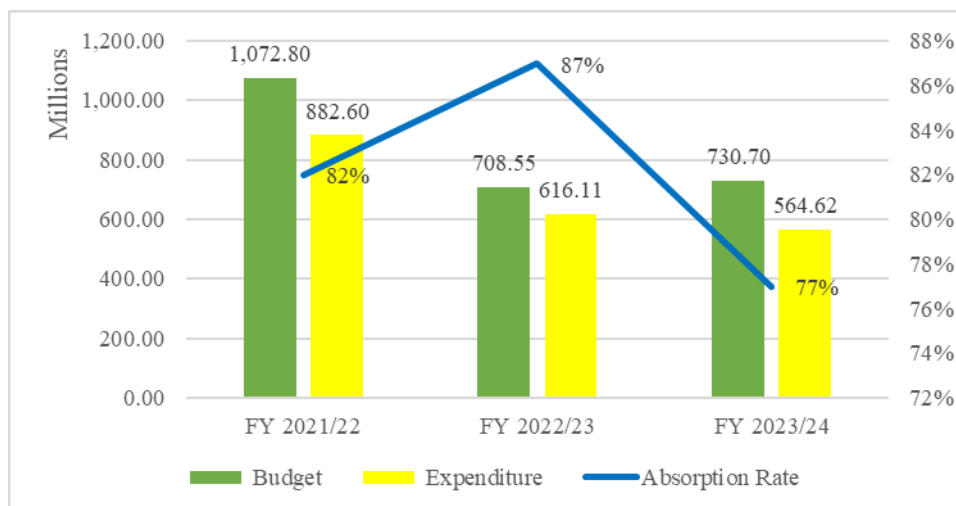


Figure 8: FY 2023/24 Sector Fiscal Performance

Source: County Treasury

56. Electricity connection to households grew from 6 percent in 2009 to 20.4 percent in 2019, KNBS Census Reports, largely due to the Last Mile Electricity Connectivity efforts. In 2020-2021, this initiative connected approximately 31,016 households at a cost of KES 1.51 billion.

57. In the period under review, the county installed a 205 KWp grid-tied solar system at Makueni County Referral Hospital. The county connected 586 households through the REREC program, and installing 6 high-mast floodlights, 78 solar streetlights, and 63 grid-powered streetlights. In partnership with Strathmore University and the World Resources Institute the county developed that will guide energy development and promotion across the county.

58. The government opened 445.3 km of roads, graded 1,273.4 km, gravelled 102 km, constructed 12 drifts, installed 2,190 meters of culverts, and built 813 gabion boxes. The

county established County Integrated Health Management System (CIHMS) and Project Management Tracking System (PMTS).

Table 14: Performance of Key Sector Indicators

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Programme Name: Programme: Roads Improvement Programme				
Objective: To enhance seamless connectivity, accessibility and mobility in the county				
Outcome: Improved road connectivity and accessibility				
Km of Roads Opened	Km of new roads opened	370	120	445.30
Km of Roads gravelled	Km of roads gravelled	150	150	102
KMs of Road graded and spot improved	Km of roads graded and spot improved	2500	1,500	1,273
Drift Constructed	No. of drifts constructed	25	10	12
Bridges Constructed	No. of bridges constructed	-	1	-
Km of Urban roads Upgraded	Km of roads upgraded to bitumen status	-	2	-
Km of Urban roads gravelled	Km of urban roads gravelled	-	20	-
Programme: Public Works & Infrastructure Development				
Objective: To build resilient infrastructure and services that support community development and economic growth.				
Outcome: Enhanced access to public utilities				
Parking zones and lots constructed	No. of parking zones and lots constructed	-	1	-
Bus Park constructed	No. of bus park Constructed	-	1	-
Storm water drainage structures constructed	No. of KMs of storm water drainage structures done	-	13	-
Programme: Energy Development and Promotion				
Objective: To ensure access to affordable, reliable, safe and modern energy				
Outcome: Enhanced access to clean energy				
Households connected with electricity	No. of households connected with Electricity	638	500	576
Grid connected high mast floodlights installed	No. of high mast floodlights installed	5	30	6
Grid connected streetlights installed	No. of grid streetlights installed	10	30	63
Health facilities solarized	No. of health facilities solarized	0	2	1
Solar high mast floodlights installed	No of solar high mast floodlights installed	0	5	1
Solar Streetlights installed	No. of new solar streetlights installed	0	61	78
Maintenance of floodlights & streetlights	No of streetlights maintained	1885	1946	1905
	No of floodlights maintained	35	50	45
ICT and Internet Development Programme				
Objective: To provide access to ICT and internet				
Outcome: Enhance ICT and internet connectivity				
Health facilities and departments connected	No. of health facilities and departments connected	6	14	6
Disaster recovery site (DRS) established	No. of DRS established	0	1	0
Public Wi-Fi established	No. of public Wi-Fi hotspots established	0	1	4
Model community information centres (CICs) constructed,	No. of model CICs constructed, equipped and operationalized	2	3	0

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
equipped and operationalized				
Existing Community information centres equipped and modernized	No. of CICs equipped and upgraded	0	16	16
Government services automated	Proportion of government services automated	35%	60%	30%
Tech and innovation challenges rolled out	No. of tech and innovation challenges rolled out	0	4	4
Legal and Policy Reform Programme				
Objective: To Strengthen and update legal frameworks in the sector				
Outcome: A more just and efficient legal environment				
Energy policy, Housing Policy, Public transport, ICT master plan, Public buildings Regulation policy formulated and approved	No. of policies formulated and approved	5	0	5

Source: Roads, Transport, Infrastructure and Public Works Sector, Makueni County

2.6.4. Health Service Sector

59. In FY 2023/24, the sector recorded an expenditure of KShs. 3,158,479,120 against a budget of KShs. 3,804,087,746 representing an absorption rate of 83 percent which was a drop of 9 percent compared to FY 2022/23. The figure 9 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

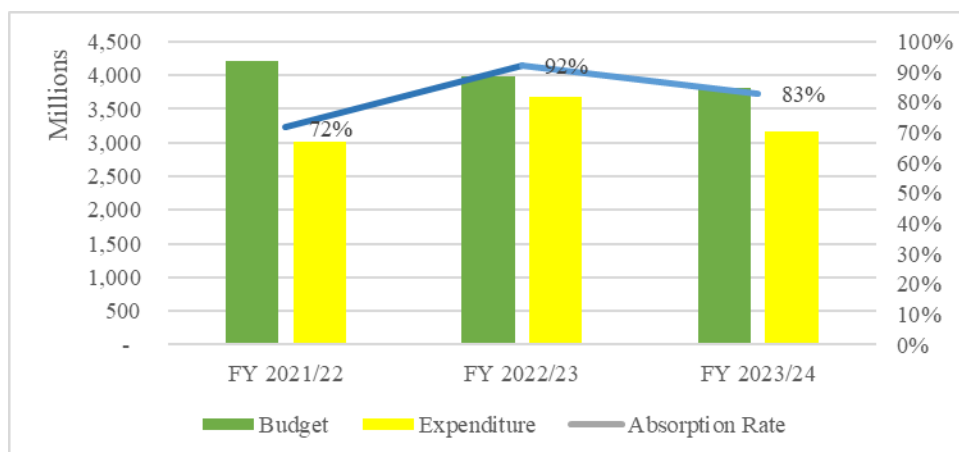


Figure 9: Budget Vs Expenditure Performance

60. The government supported preventive and promotive health services, where delivery under skilled personnel increased from 88 percent in 2022 to 89 percent in 2023. This slight increase resulted from continuous outreaches and the construction of more maternity wards. The percentage of women attending at least 4 Antenatal Care (ANC) visits also increased from 64 percent to 68 percent. This target was achieved due to the introduction of Group ANC and more health education. However, immunization coverage remained stagnant at 98 percent, mainly due to erratic commodity (vaccines) supply. The proportion of pregnant women who were supplemented with Iron and Folic Acid

Supplementation (IFAS) increased from 98 percent to 100 percent due to the availability of commodities. However, there is a challenge with the consumption of IFAS. To address this, the sector will enhance the outreach program on the importance of the supplement. Furthermore, the proportion of children aged 6-59 months who were supplemented with Vitamin A increased from 80 percent to 82 percent. This resulted from the availability of commodities and continuous outreaches to Early Childhood Development centres. Additionally, 1,230 villages were declared Open Defecation Free (ODF) against a target of 500, significantly improving sanitation status.

61. In curative and rehabilitation services, the average length of hospital stay reduced from 5.4 days to 4.5 days. The laboratory services improved, where 50 percent of health facilities have established sample referral networks and 65 percent of laboratories are enrolled in external quality assurance schemes. The drug fill rate increased from 60 percent to 65 percent which is an improvement though there need for an improved supply of health commodities and technologies. A total of 5,400 households were registered under the Makueni Care Scheme. The National Hospital Insurance Fund (NHIF) coverage increased from 10 percent to 15 percent of the county population.
62. On Infrastructure development, 3 new health facilities were constructed, while others were upgraded and equipped to offer comprehensive healthcare services. The government automated health service by acquiring Digital Health Commodities Management Systems, piloted in 13 health facilities. An end-to-end automation of health services through the County Integrated Health Management Information System (CIHMIS) dumped as “Afya Makueni” was also established. The system helps in tracking health products, revenue and patient management.

Table 15: Provide Sector performance for the last fiscal year – FY 2023/24

Sub-programme	Key output	Key Performance Indicators	FY 2023/24 Targets		
			Baseline FY 2022/23	Planned	Achieved
Program 1: Preventive and Promotive Health Care Services					
Objective: To increase access to essential primary healthcare					
Outcome: Reduced Maternal, Infant and Child Mortality					
Maternal and New-born health care	Immunisation coverage increased	Proportion of children under one year Fully immunised	98%	100%	98%
	Delivery under skilled personnel increased	% of deliveries conducted under-skilled personnel	88%	91%	89%
		% of pregnant women attending at least 4 ANC visits	64%	68%	68%
		Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	99%	100%	100%
	Nutrition improved	Proportion of children 6-59 months supplemented with Vitamin A	80%	80%	82%
NCDs	NCDs cases of reduced	Percentage of women aged 15–49 years screened for cervical cancer	0.2	0.5	0.4
		% of over five outpatient cases patients screened for hypertension	0.1	0.2	0.5
		% of over five outpatient cases screened for diabetes	0.1	0.2	0.6
Mental health	Mental health care improved	No. of residents reached with counselling services	2,500	50,000	66,208

Sub-programme	Key output	Key Performance Indicators	FY 2023/24 Targets		
			Baseline FY 2022/23	Planned	Achieved
		No. of one on one structured sessions	2,800	5,000	5,632
		No. of groups therapy services provided	225	350	435
Community Health Strategy	Community health improved	No. of established Community Health Units	240	240	NA
		No. of community dialogue days conducted	600	1,000	1,480
HIV/AIDS	ART uptake improved	% of expectant women LWHIV who are currently on ART	95	98.5	99.4
		% of HIV-positive clients linked to care	98	100.0	100
TB	TB cure rate improved	TB cure rate	90	93.0	93
		TB treatment success rate	95	97.0	98
Health Promotion Public Health	Health awareness improved	Proportion of schools with required sanitation & hygiene standards	60	80.0	90
		The proportion of school-going children dewormed	60	50.0	100
		The number of World Health Days commemorated	8	8.0	9
		Number of Radio/TV sessions held	6	10.0	12
		Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	18,000	20,000.0	19,525
	Public health services improved	No. of villages declared ODF	400	500	1230
		Latrine coverage	86	94.0	98
		Inspection and Licensing of food premises	9,000	10,000.0	12,765
Program 2: Curative and rehabilitative services					
Objective: Improve efficiency and effectiveness of Health services					
Outcome: Improved efficiency in provision of health services					
Disease surveillance	Early detection of notifiable diseases	Reporting timeliness & completeness of notifiable diseases	100	100.0	100
Inpatient services	Length of stay reduced	The average length of stay	5.5 days	5.2 days	4.8 days
		Facility death rate	12.80	10.00	9.60
		Percentage of facilities with sample referral networks	20	30.0	50
Laboratory	Diagnostic services improved	Percentage of laboratories enrolled in external quality assurance schemes	51	60.0	65
Pharmacy	Stock out reduced	Number of orders placed	4	4	4
Rehabilitative Services	Physiotherapy services improved	No. physiotherapy visits	18,000	24,000	25,676
		No. orthopaedic visits	16,700	19,500	21,765
		No. occupational therapy visits	8,600	11,500	13,076
Program 3: General Administration					
Objective: To ensure efficient service delivery through prudent management of public resources and influence design implementation and monitoring processes in all health-related sector actions across the Sector programmes.					
Outcome: Improved access to quality healthcare					
Health	Health	No. of health facilities renovated	10	10	16

Sub-programme	Key output	Key Performance Indicators	FY 2023/24 Targets		
			Baseline FY 2022/23	Planned	Achieved
Infrastructure	infrastructure enhanced				
Health Automation	Service delivery improved	No. of facilities automated	2	4	5
Health Financing	Number of HH under Makueni care increased	The proportion of HH registered under Makueni care -%	44	30	21
	Health insurance coverage improved	The proportion of the population registered under NHIF	8	11	15
Human Resources for Health	Patient-doctor/patient-nurse ratio improved	No. of staff recruited	65	100	35

2.6.5. Education, Social Protection and Recreation Sector

63. The sector comprises of education & internship, gender, children, youth, sports and social services.

Education and Internship Sub-Sector

64. In FY 2023/24, the sub-sector had a total allocation of KShs. 951,485,403. Out of this allocation, KShs. 701,571,576 was for recurrent and KShs. 249,913,827 for development. The absorption rate for the year was 80 percent a decrease from 90 percent recorded in FY 2022/23.

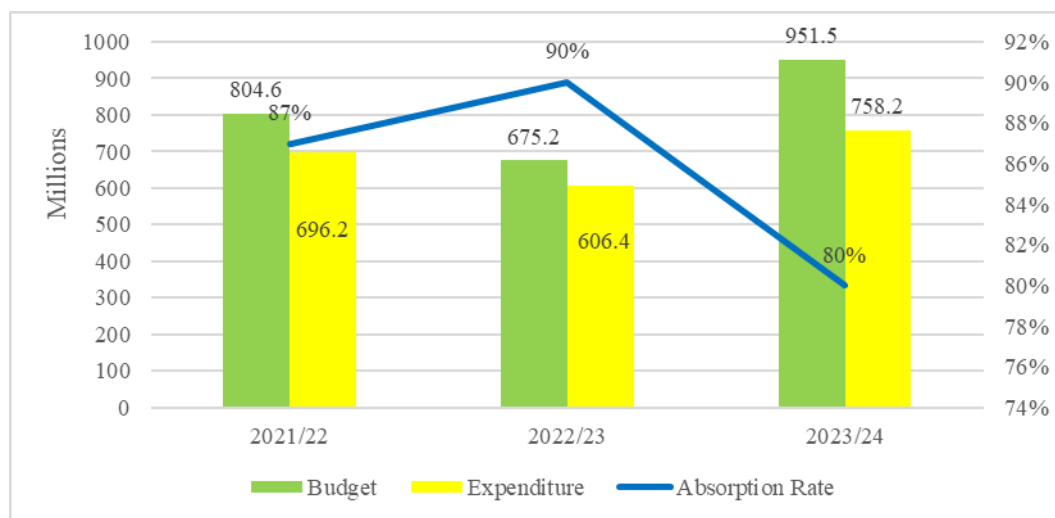


Figure 10: Education and Internship Sub Sector Performance

65. In the period under review, the sub sector made the following milestones;

- a) **Early Childhood Development Education (ECDE) Programme.** A total of 29 ECDE classrooms were constructed while nine were under construction. The county converted 953 ECDE teachers to permanent and pensionable terms of service. Essential teaching and learning materials were supplied to 1,197 ECDE centres through capitation. A total of 38,728 ECDE learners were sponsored to participate in music festivals with the best four teams representing the county at national levels.

- b) **County Technical Training Institutes (CTTI) programme.** The government enhanced CTTI learning through capitation benefitting 4,417 trainees. In addition, two CTTIs were equipped with training materials and infrastructure development carried out in 12 CTTIs.
- c) **Support to education programme.** In the year under review, 14,388 needy students were awarded bursaries and 675 students benefitted under the county scholarship programme.
- d) **Library Services.** A total of 5,395 information materials were issued to library users and 15,000 library users accessed educational, informative and transformative programs in libraries.
- e) **Internship, Mentorship and volunteerism programme.** The county offered internship and attachment opportunities to 100 and 785 trainees respectively.

Table 16: Summary of ICT, Education and Internship Sub-Sector Indicator Achievements

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Programme Name: Technical and vocational training				
Outcome: To enhance access and equity to quality education and training				
Objective: Improved access to quality technical and vocational training				
CTTI infrastructure improved	No. of CTTIs constructed/ upgraded	11	5	12
CTTIs supported with capitation	No. of CTTIs facilitated with capitation	60	59	59
	No. of trainees under capitation	4,496	4,500	4,417
CTTI Instructors recruited	Instructor/ Trainee ratio	1:29	1:25	1:29
Programme Name: Early Childhood Development				
Objective: To enhance access to quality education				
Outcome: Improved access to quality Early Childhood Development and Education				
ECDE infrastructure improved	No. of new ECDE centers developed	36	20	29
Increased ECDE Enrollment	No. of pupils enrolled	36,782	43,000	38,720
	No. of ECDE children under capitation	36,782	43,000	38,720
Programme Name: Community Library and Resource Centre Services				
Objective: To promote an environment for information mining, learning and sharing				
Outcome: Improved literacy and skill levels for the community				
Access to information resources enhanced	No. of information material issued out to library users	0	5,000	5,395
Reading Culture Promoted	No. of library users accessing educational, informative and transformative programs in libraries	0	10,000	15,000
Programme Name: County Bursary and Scholarship Programme				
Objective: To enhance access, retention and transition				
Outcome: Increased retention and transition				
Retention and transition rates	No. of beneficiaries accessing education and	1,294	3,000	14,388

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
improved	training under bursary fund			
	No. of beneficiaries accessing education and training under scholarship fund	687	720	675
Programme Name: Internship, Mentorship and Volunteerism				
Programme Name: Internship, Mentorship and Volunteerism				
Objective: To enhance skills and develop capacities for the job market				
Outcome: Improved youth employability				
Interns engaged	No. of interns engaged	100	90	100
Student attachés engaged	No. of attachés engaged	558	500	785

Gender and Social Services Sub-Sector

66. In the fiscal year 2023/2024, the sub sector of Gender, Children, Culture and Social Services spent a total of KShs. 203,738,076.65 against the total departmental allocation of KShs. 227,910,428.34 representing 89 percent absorption rate.

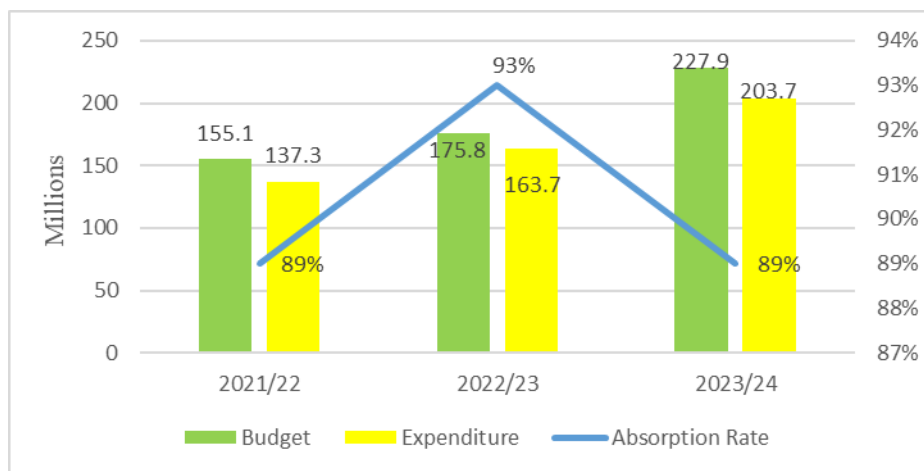


Figure 11: Gender and social services expenditure performance

67. The government supported 1,832 elderly persons and 1,800 PWDs with food and non-food items, 206 persons living with disability with assorted assistive devices, 210 elderly persons with NHIF insurance subscriptions, 93 groups were issued with tents and chairs and 1,600 teenage boys and girls with dignity packs.

68. The government engaged 128 apprentices, trained 97 youths on master crafts and 101 youths on driving skills. On sports and talent development, three levels of sports (at ward level “*Ligi Mashinani*”, sub county and county level “supa cup”) were organized and teams awarded with cash prizes, sports gears and equipment. The county also participated in Kenya Youth Intercountry Sports Association (KYISA) games held in Kilifi County and two youths scouted to engage in professional sports. Sports infrastructure was enhanced through levelling of five playing fields.

Table 17: Gender Key Performance Indicators

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Programme Name: Recreation, sports and talent development				

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Outcome: Enhanced sporting and recreation development				
Objective: To develop sporting talent and recreation				
Sports infrastructure developed	No. of play fields rehabilitated	3	7	5
Sport leagues conducted	No. of sport leagues conducted in the county	3	3	3
Youth involvement in professional sports	No. of sports men/women joining professional clubs	5	5	2
Programme Name: Youth empowerment				
Objective: To economically empower youths				
Outcome: Empowered youth for Socioeconomic Development				
Youth Enterprises Established (Ujuzi teke teke)	No. of Youth Enterprises established	93	100	97
Youth apprenticeship (MYAP)	No. of Apprentices engaged	56	350	128
Youth trained on driving skills	No. of Youth trained on driving course	0	150	101
Programme Name: Social Protection Programme				
Objective: To reduce vulnerability and improve wellbeing of the vulnerable				
Outcome: Enhanced socioeconomic empowerment				
Socio-economic empowerment enhanced	No. of groups supported to start income generating activities	0	60	93
	No. of vulnerable groups accessing the empowerment fund	-	200	0
	No. of vulnerable population supported with food and non-food items	1,000	3,000	3,682
	No. of senior citizens supported with food aid and other non-food items	2,340	3,000	1,832
	No. of Senior citizens supported with NHIF medical cover	210	350	210
	No. of PWDs supported with assorted assistive devices	56	50	206
Makueni Child Protection and Development Centre operationalized	Fully established and operationalized Centre	0	1	0
Community-based child protection structures enhanced	No. of child protection structures established	0	60	0
	No. of child safe spaces established	66	90	60
	No. of under 18 counselled on age appropriate health services	3,000	1,500	4,500
	No. of teen mothers in support groups mentored	0	90	0

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Boys and Girls issued with dignity packs	No. of boys and girls issued with dignity packs	1,400	3,000	1,600

2.6.6. General Economic and Commercial Affairs Sector

69. The sector allocation increased from KShs. 103,116,273.74 in FY 2021/22 to KShs. 168,577,604.56 in FY 2023/24 with an expenditure of KShs. 149,022,544 representing 88 percent a decline from 91 percent reported in FY 2022/23.

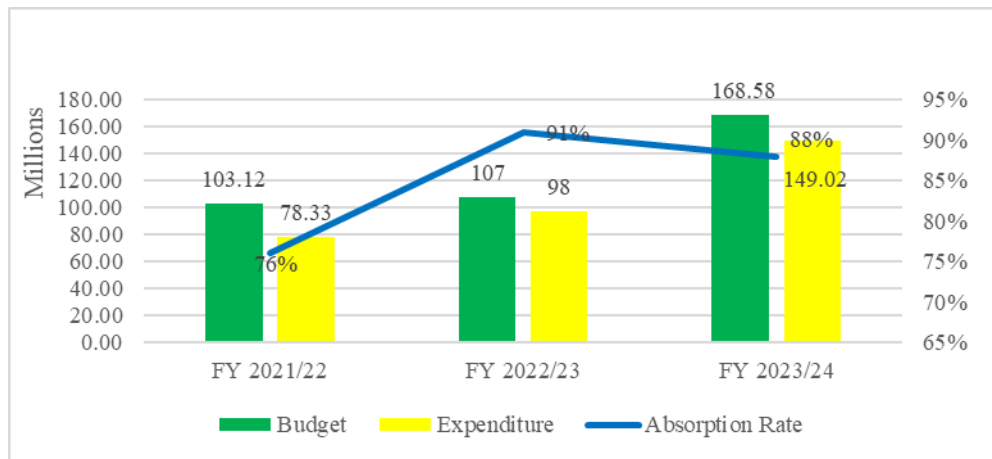


Figure 12: Trade Budget, Expenditure and Absorption Rate

70. The sector has fostered a conducive business environment by capacity building 1,218 MSMEs to enhance their entrepreneurial skills, leading to a 13.3 percent growth in the informal sector. Trade fair practices were strengthened, resulting in a 10 percent increase in businesses complying with the Weights and Measures Act. Additionally, a trade fair was successfully conducted alongside the Kenya Music and Cultural Festival. A total of 30 vendors were integrated into the Soko Makueni platform, surpassing the set target of 15, to enable better market access.

71. The Tourism Sector Performance Report 2022 reveals a remarkable 70.45 percent increase in international tourist arrivals compared to 2021, welcoming 1.5 million visitors. The government enhanced its role in tourism development by; facilitating tourism stakeholders’ participation in the East Africa Regional Tourism Expo, supporting the formation of the Makueni Tourism Association, and formulating terms and conditions for the development of the Destination Makueni online platform. The subsector has also strengthened the capabilities of 52 hospitality service providers and tourism stakeholders by offering training and facilitating peer-to-peer learning experiences at tourism facilities within our county.

Table 18: Trade Key Performance Indicators

Key Output	Key Performance Indicators	Baseline 2022/23	FY 2023/24	
			Target (s)	Actual Achievements
Programme Name: Trade Development and Promotion				
Outcome: Improved income from trade activities				
Objective: To enhance both farm and nonfarm trade activities in the county				
Business resilience enhanced	No. of MSMEs trained to enhance entrepreneurial skills	444	1,500	1,218
	No. of MSMEs accessing business finance	38	100	50
	No. of stakeholder engagement forums held	0	1	1
Programme Name: Industrial Development and Promotion				
Outcome: Increased decent job opportunities created				
Objective: To promote cottage industries development in the county				
Value addition processes and innovations increased	No. of cottage industries promoted	0	1	0
	No. of business innovations supported	0	4	0
Programme Name: Marketing				
Outcome: Enhanced market access to county products				
Objective: To enhance county products visibility and market access				
Market access for county products enhanced	No. of new market linkages and networks established through trade fairs and exhibition	10	15	30
Programme Name: Tourism Development and Promotion				
Outcome: Increased earnings from tourism				
Objective: To increase earnings through enhanced tourism activities in the county				
Tourism activities enhanced	No. of innovative tourist attraction high value niche products developed	1	1	1
	No. of promotional activities conducted	4	3	2
	No. of Tourism sector stakeholders supported	18	20	20
Programme Name: Art and Creative Industries and Culture Development and Promotion				
Objective: To increase earnings from Art and Creative Industries and Culture in the county				
Outcome: Enhanced income generation and society cohesion				
Cultural attractions and activities increased	No. of heritage sites and traditional medical practitioners mapped and documented	65	25	63
	No. of heritage infrastructure developed and operationalized	0	1	0

2.6.7. Lands and Urban Development Sector

72. The sector received a budget of KShs. 499,678,441 composing of; KShs. 64,072,444 for Wote Municipality, KShs. 54,200,165 for Emali-Sultan Hamud Municipality and KShs. 381,405,832 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs. 266,723,629 translating to an absorption rate of 53 percent, a decline

from 86 percent recorded in FY 2022/23 which was occasioned by late disbursement of FLLoCA grant of KShs 142,746,435.

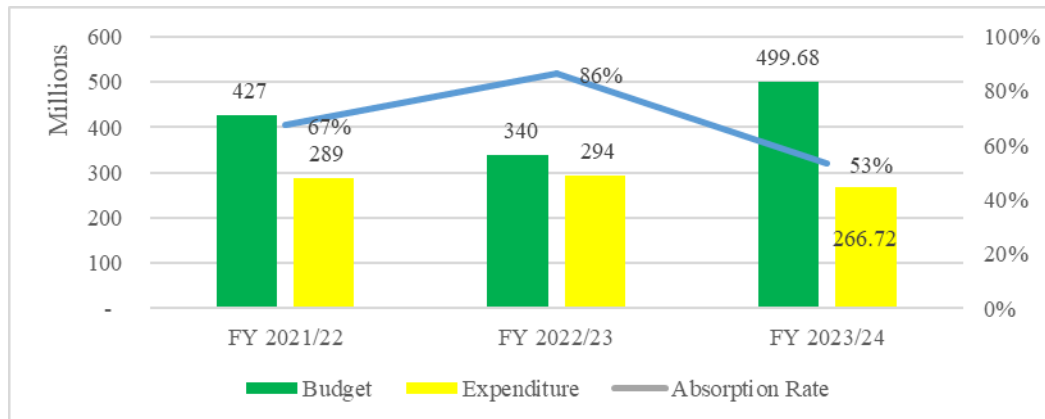


Figure 13: Trade Budget, Expenditure and Absorption Rate

73. The sector issued 600 title deeds for public utilities across the county, including ECDE centres, health facilities, churches, water facilities and cattle dips. Wote Township perimeter survey was prepared and approved which serves as the basis for surveying all plots within the township. Local physical and land use development plans for Kathonzweni and Mtito Andei towns were developed and submitted to the County Assembly for approval.
74. Solid waste management was enhanced through market cleaning in major urban centres within the municipalities. The municipalities promoted urban infrastructure through cabro paving, installation of flood light and streetlights in Wote, Emali and Sultan Hamud towns and enhanced storm water management through unclogging of drainage systems in Wote, Emali and Sultan-Hamud towns.

Table 19: Lands Key Performance Indicators Achievements

Output	Key Performance Indicator	Baseline 2022/23	FY 2023/24	
			Target	Actual Achievements
Programme Name: Land, Survey, mapping and tilting				
Objective: To improve security of Land tenure from 31% in 2022 to 50% in 2027				
Outcome : Improved security of land tenure				
Improved security of land tenure	No. of market survey finalized	6	6	4
	No. of Markets with leasehold title deeds	3	4	1
	No. of land adjudication section finalized	1	2	2
	% of land owners with title deeds	31.6	35	35
	No. of the land parcels purchased	40	5	1
Programme Name: Land Information Management Systems				
Objective: To improve on land administration and management				
Outcome: Improved Physical Planning and Urban Development				
Harmonious and controlled development	No. of public plots verified and validated	27,000	2,000	32,000
Well-planned settlements and urban areas	No. of development plans prepared and approved	25	6	6 draft plans prepared and validated
	No. of physical urban use plans	6	6	0

Output	Key Performance Indicator	Baseline 2022/23	FY 2023/24	
			Target	Actual Achievements
	implemented			
Programme Name: Urban Development				
Objective: To promote urbanization through the provision of urban institutions				
Outcome: Improved urban quality of life				
Improved urban infrastructure development	No. of street naming systems established	0	1	0
	No. floodlights installed	27	30	1
	Kilometers of urban roads tarmacked	1.1	5	0
	Kilometers of pedestrian walkways constructed	1.5	1.5	3
	Kilometers storm water drainage systems constructed	1.1	1	0.5
	No. of Bus parks constructed	0	2	0

2.6.8. Devolution Sector

75. The Devolution sector comprises Governorship, County Secretary, County Attorney, Finance and Socio-economic Planning, Devolution, Public Participation, County administration and Special Programs, County Public Service Board (CPSB), and County Assembly (CA).
76. During the FY 2023/24, the sector budget was KShs. 1,928.4M, a decline from KShs. 1982.3M in FY 2022/23. The expenditure for the period was Ksh.1733.5M a decline from 1873.2M during the previous financial year. The overall absorption rate for the sector declined from 94 percent in FY 2022/23 to 90 percent in FY 2023/24.
77. The sector's performance improved remarkably between FY 2021/22 and FY 2022/23, with the highest absorption rate of 94% in FY 2022/23.

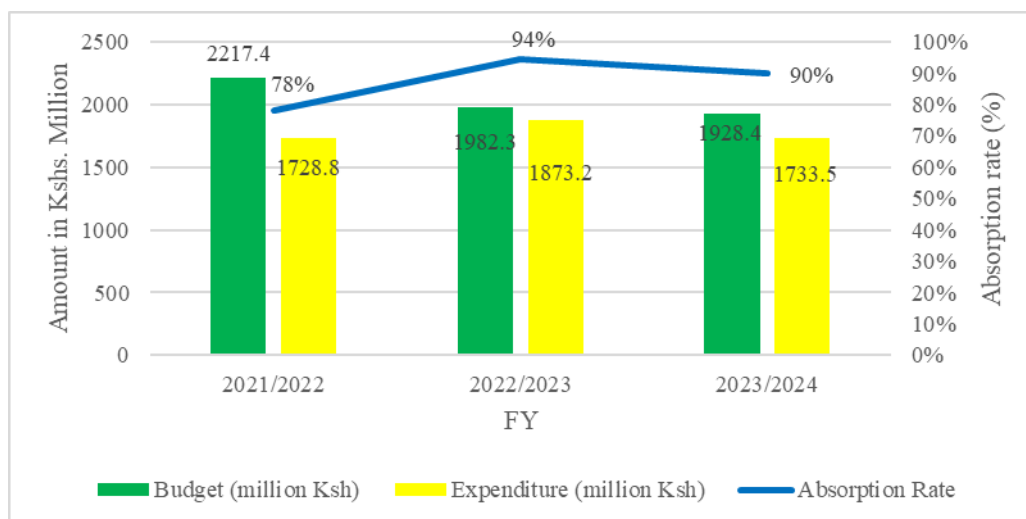


Figure 14: Devolution Sector Expenditure Performance FY 2021/22-FY 2023/24

78. During the period under review, the sector made the following milestones;
79. **Disaster management:** The fire stations in Makindu and Wote were assorted firefighting and rescue equipment to strengthen response and rescue operations. During the period, the unit responded to 35 fire incidences and rescue operations.

80. **Participatory Development and Civic Education:** Over the period under review, 408,025 citizens from 3,612 villages were engaged in formulation of the Annual Development Plan 2024/25, budget feedback, development reviews and policy formulation.
81. **Public Service Transformation:** The government reviewed the County Human Resource Manual and the Staff Establishment during the plan period. Other policy documents developed include; The County Performance Management Framework, Reward and Sanction Framework and Succession Management Policy. All county employees signed performance contracts and were appraised as a way of improving performance and productivity.
82. **County Administration:** The government constructed four administration offices at Kithuki Sub-ward, Ivingoni/Nzambani ward, Mavindini ward and Kilome Sub-County.
83. **Resource mobilization:** For the period under review, OSR was KShs 1,045,086,845 representing a performance of 84% against a target of KShs 1,240,000,000. This was a 17% increase from previous financial year of KShs. 891,595,987. The increase is attributed to the introduction of a unified auto-billing regime, the adoption of cashless payment methods and the sensitization of customers for voluntary payments.
84. **Data Management:** The government in collaboration with KNBS prepared the County Statistical Abstract 2023, which has guided the planning and budgeting. This has facilitated evidence-based decision-making.

Table 20: Devolution Key Performance Indicators

Sub programme	Key Output	Key Performance Indicator	Baseline 2022/23	FY 2023/24	
				Targets	Actual Achievements
Programme Name: Public Service Management Reforms					
Objective: To enhance human resource management systems and structures					
Outcome: Improved human resource productivity					
Human resource Management and Development	Employee satisfaction enhanced	Employees satisfaction level	60	80	65
		Schemes of service prepared and validated	10	30	20
	Human resource planning improved	No. of HR Audit conducted	0	1	0
		% of automation HR functions	10	40	40
		No. of HR plans prepared	1	1	1
		Roll out of new Payroll System –UHR	0	1	0
Positions filled internally	100	100	407		
Programme Name: Public Service Performance Management and Delivery Services					
Objective: Improve Performance, service delivery and efficiency					
Outcome: Efficient and effective service delivery to the citizenry					
Performance Management	Customer satisfaction surveys conducted	Satisfaction in service delivery/ customer satisfaction	60	65	-
		No. of ISO Audit reports prepare	1	1	1
	Performance management improved	% of staff meeting 70% of performance appraisal targets	100	100	100
		% of Performance evaluations completed on time	80	100	90
		county performance management framework established	1	1	1
Programme Name: County Leadership, Governance and Coordination					
Objective: To ensure effective and efficient running of the County Affairs as provided for by the Constitution					
Outcome: Strengthened county governance, coordination and management of county services					
Governance	Governance and service delivery enhanced	No. of Cabinet memos generated and implemented	48	52	144
		Executive circulars issued and implemented	2	4	2
		Proportion of county services decentralized	-	50	70

Sub programme	Key Output	Key Performance Indicator	Baseline 2022/23	FY 2023/24	
				Targets	Actual Achievements
		No. of village councils established	0	60	0
		Report on promotion of values and principles	1	1	1
		Proportion of staff trained on national values and principles	30	50	60
	Decentralized office blocks constructed	No. of decentralized offices constructed	0	8	4
	Reviewed policy, legal and institutional framework	No. of Policy, legal and institutional frameworks drafted and approved	15	20	20
		No. of legal compliance audits	1	1	1
Strategic Partnership and intergovernmental relations	Strategic Partnerships strengthened	No. of non-state actors engaged in county development	215	5	10
		No. of MoUs signed and implemented	56	2	8
		No. of SEKEB meeting held	3	4	15
		No. of Intergovernmental Relations forums	4	5	20
Programme Name: Resource Mobilization					
Objective: Enhance resource management and utilization					
Outcome: Increased resources for sustainable development					
Revenue Mobilization	Enhanced county resource basket	Own source revenue collected	891,595,986	1,240,000,000	1,045,086,845
		Value of projects funded by development partners (Million)	348	1000	846
Programme Name: Public Finance Management					
Objective: Transparent and accountable management of public resources					
Outcome: Enhanced fiscal responsibility and accountability					
Public Finance Management	Improved public expenditure and financial accountability	No. of statutory documents prepared and published	20	20	20
		% of development budget in the total county budget.	32	35	30
		% of procurement undertaken through e-procurement	100	100	100
Programme Name: Result-Based Monitoring and Evaluation					
Objective: To strengthen use of data for planning and tracking of implementation of development policies, strategies, programmes and projects					
Outcome: Enhanced Evidence-Based Decision Making for Socio-Economic Development					
County statistics Production and management	Statistics reports prepared	No. of CSAs published	1	1	1
Monitoring and Evaluation	Progress review reports prepared	No. of Periodic progress reports prepared and disseminated	4	4	4
		No. of programme review reports done	1	1	1
Programme Name: Disaster Risk Mitigation and Preparedness					
Objective: To ensure efficient and effective disaster preparedness, mitigation, response and management and mainstreaming					
Outcome: Reduced disaster incidences, impact and response time					
Disaster management and coordination	Disaster management and coordination strengthened	No. of DRM frameworks developed	1	1	2
		No. of DRM information database developed	0	1	1
		No. of Drought Contingency Plans prepared	0	1	1
		No. of early warning information reports	4	4	4
		% of county expenditure allocated to disaster mitigation and prevention	0.8	2	1
Programme Name: Participatory Development and Civic Education					
Objective: To empower the citizenry in achieving meaningful participation in development activities.					
Outcome: Effective citizen engagement					

Sub programme	Key Output	Key Performance Indicator	Baseline 2022/23	FY 2023/24	
				Targets	Actual Achievements
Public Participation	Participatory development enhanced	% of population involved in participatory and representative decision making	24	38	38
		No. of development committees established and operationalized	0	3,825	0
Civic Education	Civic education improved	No. of civic and feedback forums held	-	360	360
		No. of resource materials developed and shared with the citizens	0	7	7
		No. of civic education curriculum developed and disseminated	0	1	1
Research and documentation	Centre for Devolution and Participatory Development (Community led development school) established	Community Led Development School developed and operationalized	0	1	1
		Research , documentation and knowledge management unit operationalized	0	1	1
		No of people trained under the school for Devolution and CLD	-	42	42

2.7. FY 2024/25 FIRST QUARTER FISCAL PERFORMANCE

2.7.1. Total Revenue Receipts

85. The revenue receipts amounted to KShs 955,967,301 as at the end of the first quarter which comprised of KShs 718,714,182 equitable share, KShs 216,253,119 own source revenue and KShs 21,000,000 Conditional Allocation -Other loans and Grants. The total revenue receipts represented 8% of the total expected revenue of KShs 11,197,443,178.

Table 21: FY 2024/25 First Quarter receipts

SOURCES	TARGETS 2024/25	ACTUAL 2024/25	VARIANCE	PERFORMANCE
Equitable share from National Government	8,762,816,136	718,714,182	8,044,101,954	8%
Conditional Allocation -Other loans and Grants	990,048,872	21,000,000	969,048,872	2%
Sub Total-Other Sources 2024/25	9,752,865,008	739,714,182	9,013,150,826	8%
County Own Generated Revenue- Normal streams	878,322,470	84,950,958	793,371,512	10%
County Own Generated Revenue- Health AIA	566,255,700	131,302,161	434,953,539	23%
Total Own Generated Revenue	1,444,578,170	216,253,119	1,228,325,051	15%
Grand Total	11,197,443,178	955,967,301	10,241,475,877	9%

Source: County Treasury, 2024

2.7.2. FY 2024/25 first quarter OSR Performance per Stream

86. The total OSR receipts amounted to KShs 216,253,119 for the 1st quarter of FY 2024/25. This translated to 15 per cent performance. Out of the total OSR, KShs 84,950,958 generated from normal streams while KShs 131,302,161 was from Health AIA. The breakdown in performance per stream is presented in table 22 below.

Table 22: FY 2024/25 first quarter OSR Performance per Stream

SOURCES	TARGETS 2024/25	ACTUAL 2024/25	VARIANCE	PERFORMANCE
A) OWN SOURCES	KSHS	KSHS	KSHS	%
Advertisement & Wall Branding Fees	20,922,470	7,804,150	13,118,320	37%
Agricultural Cess Fees	18,000,000	5,479,087	12,520,913	30%
Building Materials cess Fees	3,000,000	679,000	2,321,000	23%
Community Information Centres Fees	1,000,000	46,540	953,460	5%
Conservancy Fees	6,000,000	456,469	5,543,531	8%

SOURCES	TARGETS 2024/25	ACTUAL 2024/25	VARIANCE	PERFORMANCE
Coop Audit services Fees	300,000	25,800	274,200	9%
Development Approvals Fees(all lands development fees	48,000,000	3,507,019	44,492,981	7%
Fines and Penalties Fees	1,000,000	789,721	210,279	79%
Fire certificate Fees	1,400,000	159,950	1,240,050	11%
Hire of County Facilities / Equipment /Gym Fees	1,000,000	998,650	1,350	100%
Liquor License Fees	70,000,000	3,555,182	66,444,818	5%
Market Entrance Fees	45,000,000	7,121,575	37,878,425	16%
Motor Veh/Cycle Reg Fees	3,500,000	162,500	3,337,500	5%
Parking Fees	44,000,000	8,169,620	35,830,380	19%
Plot Rates/Rent Fees & other dues	170,000,000	6,182,100	163,817,900	4%
Renewal Fees(Kiosks)	7,000,000	511,700	6,488,300	7%
Single Business Permits /Application Fees	200,000,000	10,835,777	189,164,223	5%
Stall Rent Fees	8,700,000	1,861,800	6,838,200	21%
Stock Market Fees	11,000,000	2,410,152	8,589,848	22%
Stock Movement Fees	7,000,000	1,248,500	5,751,500	18%
Veterinary Health Fees	17,500,000	2,943,521	14,556,479	17%
Water & Environment Fees- Consent, NEMA, mining, penalties	3,500,000	186,300	3,313,700	5%
Weights & Measures Fees	2,500,000	381,140	2,118,860	15%
Other Revenues(Salary Refund, Direct Customer Deposits)		5,660	-5,660	
Agriculture- Agricultural Training Conference Fees	3,000,000	4,474,865	-1,474,865	149%
Agriculture- Mechanization Fees	2,000,000	10,000	1,990,000	1%
Public health Services Fees	36,000,000	3,409,871	32,590,129	9%
Makueni Fruit Processing Plant Fees	100,000,000	-	100,000,000	0%
Sand Authority Fees	47,000,000	11,534,309	35,465,691	25%
Sub Total	878,322,470	84,950,958	793,371,512	10%
AIA				
Medical Health Services Fees	176,430,000	75,031,324	101,398,676	43%
NHIF and Linda Mama Reimbursement EDU Afya Fees	382,475,700	55,435,837	327,039,864	14%
Universal Health Care Registration Fees	7,350,000	835,000	6,515,000	11%
Sub Total	566,255,700	131,302,161	434,953,539	23%
TOTAL OWN SOURCE REVENUE	1,444,578,170	216,253,119	1,228,325,051	15%

Source: County Treasury, 2024

2.7.3. FY 2024/25 First Quarter Expenditure

87. The total expenditure for the quarter amounted to KShs 726,792,642 against a budget of KShs 11,197,443,178, which translated to 6.5 percent. The county executive spent a total of KShs 556,355,613 while the County Assembly spent KShs 170,437,029, which translated to absorption rates of 5.4% and 18.9% respectively as detailed in table 23 below. A total of KShs 10,698,825 was spent on development translating to 0.3% absorption rate.

88. The total expenditure of Kshs 726,792,642 excludes Health AIA related expenditure amounting to Kshs 152,907,275 spent at the hospital facilities. The AIA revenue was not banked at the County Revenue Fund(CRF) account and therefore was not spent though

IFMIS. Upon inclusion of the AIA related expenditure the total county expenditure amounted to Kshs 879,699,917, representing an overall absorption of eight percent.

Table 23: 2024/25 Budget Absorption Rate per Economic Classification as at 30th September 2024

Economic Item	FY 2024/25 Approved Budget Estimates	Actuals as of September 30, 2024	Balance	Absorption (%)
Personnel Emoluments	4,398,705,686	352,279,298	4,046,426,388	8.0%
Operation & Maintenance	2,204,409,043	193,377,491	2,011,031,553	8.8%
Recurrent	6,603,114,729	545,656,788	6,057,457,941	8.3%
Development	3,691,690,283	10,698,825	3,680,991,458	0.3%
Total Executive	10,294,805,012	556,355,613	9,738,449,399	5.4%
County Assembly	902,638,166	170,437,029	732,201,137	18.9%
Total Budget	11,197,443,178	726,792,642	10,470,650,536	6.5%

Source: County Treasury, 2024

Note: The total first quarter expenditure of Kshs 726,792,642 excludes Health AIA related expenditure amounting to Kshs 152,907,272 and spent at the hospital facilities.

2.7.4. Expenditure Performance per Department as at 30th September 2024

89. The Department of Health Services recorded highest expenditure of 468,735,671 followed by the County Assembly with an expenditure of KShs 170,437,029. The expenditure per department is as presented in table 24 below: -

Table 24: FY 2024/25 Quarter One Budget Absorption per Department

Department	FY 2024/25 Approved Budget Estimates	Actuals as of September 30, 2024	Balance	Absorption (%)
Governorship and County Attorney	596,865,763	22,095,264	574,770,499	3.7%
County Secretary	135,167,432	494,000	134,673,432	0.4%
Devolution, Public Participation, County administration and Special Programs	361,354,957	12,569,680	348,785,277	3.5%
Finance and Socio-Economic Planning	571,685,688	11,665,840	560,019,848	2.0%
Agriculture, Livestock, Fisheries and Cooperative Development	622,592,811	1,478,500	621,114,311	0.2%
ICT, Education and Internship	1,147,927,227	4,906,184	1,143,021,043	0.4%
Gender, Children, Youth, Sports and Social Services	239,170,630	807,600	238,363,030	0.3%
Health Services	4,151,573,822	468,735,671	3,682,838,151	11.3%
Trade, Marketing, Industry, Culture and Tourism	177,220,000	5,586,928	171,633,072	3.2%
Infrastructure, Transport, Public Works, Housing and Energy	979,006,373	6,117,160	972,889,213	0.6%
Lands, Urban Planning & Development, Environment and Climate Change	658,987,593	20,037,159	638,950,434	3.0%
Water and Sanitation	575,085,456	166,800	574,918,656	0.0%
County Public Service Board	78,167,260	1,694,828	76,472,432	2.2%
Total (County Executive Entities)	10,294,805,012	556,355,613	9,738,449,399	5.4%
County Assembly	902,638,166	170,437,029	732,201,137	18.9%
Total Budget	11,197,443,178	726,792,642	10,470,650,536	6.5%

Note: Transfers to Sand Authority, Municipalities and Makueni Fruit Development are included as expenditures by Water, Lands & Agriculture departments respectively.

3.0. CHAPTER THREE: ECONOMIC DEVELOPMENT OUTLOOK

3.1. National Macro-Economic Performance

90. The national real GDP increased from KShs 9,852,583 million in 2022 to KShs 10,399,980 million in 2023 (Economic Survey, 2024). This represents a 5.6 percent expansion against the 4.9 percent recorded in 2022. The 5.6 percent economic growth was the second highest recorded in the last five years after the highest growth of 7.6 percent in 2021. The continued economic expansion shows that the Kenyan economy is recovering from adverse and persistent global and domestic shocks.

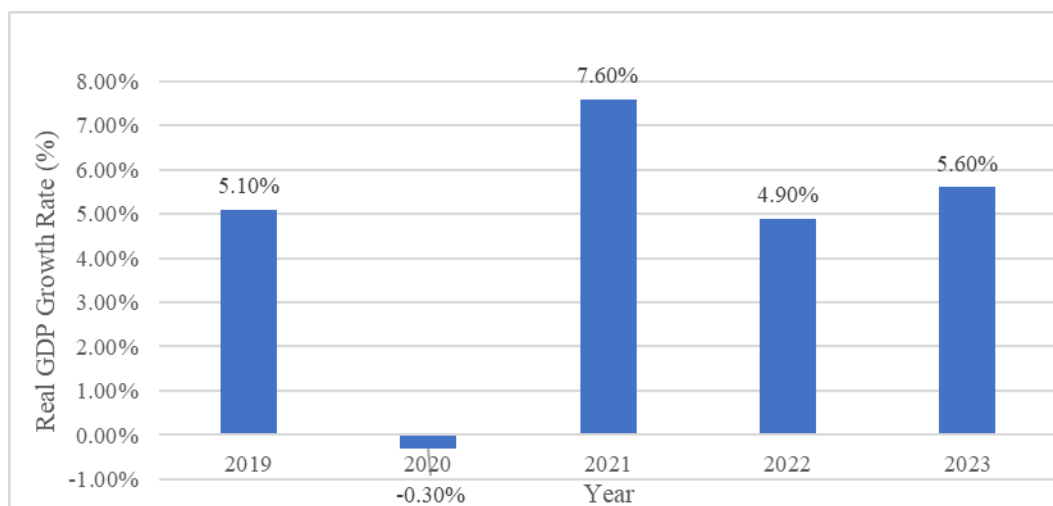


Figure 15; Real GDP Growth Rate

91. The economic growth was majorly driven by the agricultural sector; agricultural activities rebounded from the contraction experienced in 2022. The Gross Value Added (GVA) in Agriculture, Fishing, and Forestry activities rose by 6.5 percent in 2023 compared to a contraction of 1.5 percent in 2022. This can be attributed to the favourable weather conditions experienced during the better part of 2023. Other key sectors that realized significant growth rates were Transportation and Storage (6.2 percent), Financial and Insurance (10.1 percent), Accommodation & Food Services (33.6 percent), and Information and Communication (9.3 percent). Mining and Quarrying activities recorded a 6.5 percent contraction as reflected in the decline of production of most minerals like Soda ash, Gemstone, and Titanium.

3.1.2 Central Bank Rate

92. The Central Bank Rate (CBR) was raised from 8.75 percent in December 2022 to 10.5 percent in June 2023, then 12.5 percent in December 2023. This was necessitated by the need to handle the inflationary pressure brought by the depreciation of the Kenyan Shilling against key currencies and high global prices during the period under review. Credit advanced by commercial banks to the private sector expanded by 13.9 percent to 4,078.1 billion as of December 2023 from 3,580.4 billion as of 2022. The total bond turnover declined by 13.2 percent from 741.9 billion in 2022 to KShs. 644.0 billion in 2023.

3.1.3 Employment

93. Employment in the informal and modern sectors, excluding pastoralist and small-scale farming, increased from 19.1 million in 2022 to 20 million in 2023. In the year under review, there was a 4.1 percent growth of wage employment in the modern sector, which translated to 122.8 thousand new jobs.

3.1.4 Inflation Rate

94. The annual inflation rate increased from 7.6 percent in 2022 to 7.7 percent in 2023. The increase was mainly due to higher fuel prices in Kenya. The declining food inflation moderated inflation pressures arising from fuel inflation, which increased from 12.9 percent in June 2023 to 14.2 percent in January 2024, reflecting the removal of subsidies on fuel products.

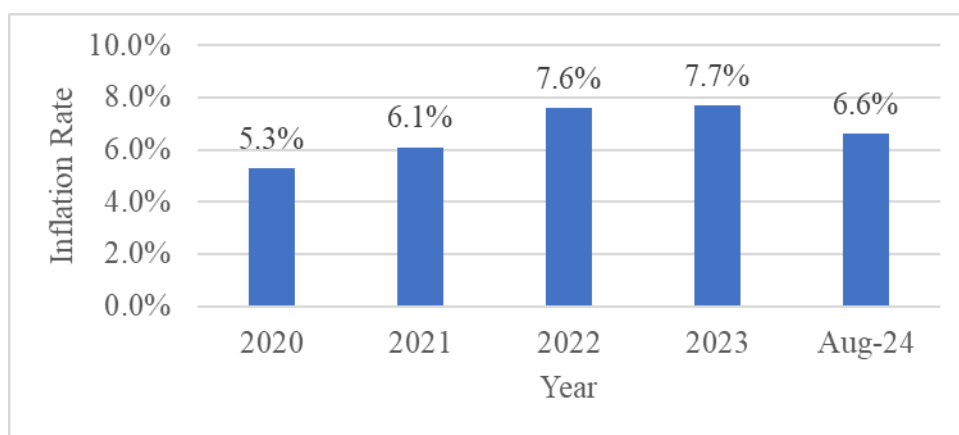


Figure 16; Inflation Rate, 2020-Aug 2024

3.1.5 Poverty

95. The 2021 Kenya Poverty Report revealed that the poorest quantile accounted for 7.4 percent of aggregate consumption while the richest quantile accounted for 42.2 percent of consumption suggesting substantial disparities in welfare. The outcomes of the analysis of the 2021 Kenya Continuous Household Survey (KCHS) data reveal that the overall poverty headcount rate for people at the national level was 38.6 percent where 40.7 percent is in rural areas and 34.1 percent in urban centres. The poverty headcount rate increases with household size across all domains of residence. Households with seven or more members living in urban centres had the highest poverty incidence at 52.9 percent.

3.2 County Economic Performance and Outlook

3.2.1 County Economic Performance

3.2.1.1 Gross County Product (GCP)

96. Makueni County contributed 1.1 percent to the national GDP annually (GCP, 2023). From 2018 to 2022, the county's real GCP growth averaged 4 percent per year, compared to the average national real GDP growth of 4.6 percent. Makueni Gross County Product (GCP) increased from KShs 97.11 Billion in 2018 to KShs 120.54 Billion in 2022 as shown in the chart below.

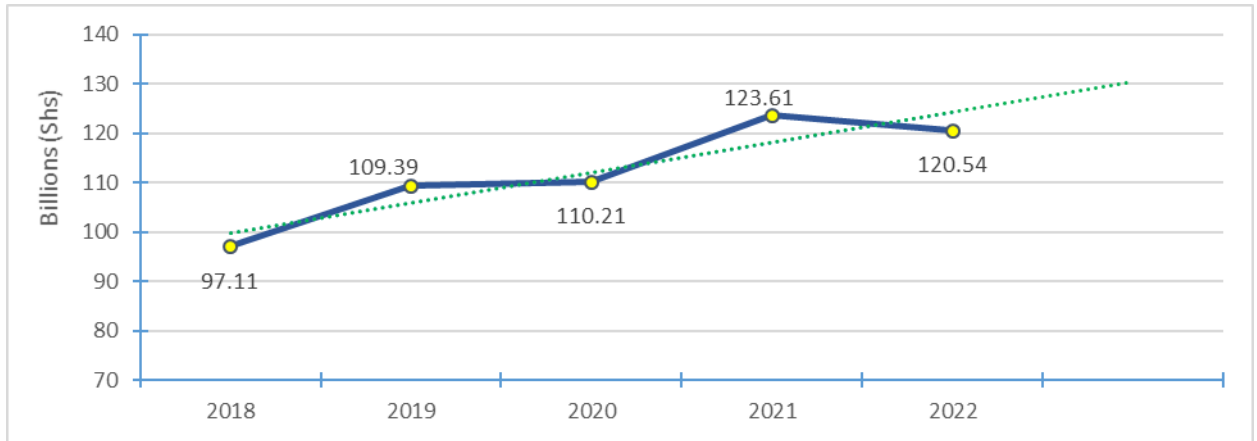


Figure 17: Makueni Gross County Product (2018 - 2022)

Source: KNBS GCP Report 2023.

97. The service sector had the highest contribution of 60.4 percent, the agriculture and mining sector contributed 28.7 percent while the industrial sector contributed 10.4 percent to the county's total economic output.

3.2.1.2 County poverty rate

98. The county's poverty rate has been fluctuating over the years. In 2015, the poverty rate was 34.5 percent compared to the national which was 36.1 percent. In 2020, the county poverty rate rose to 45.8 percent which was attributed to the Covid-19 pandemic. In 2021, the county poverty rate declined to 39.7 percent. The decline was attributed to economic recovery from the Covid-19 pandemic and economic stimulus programs implemented by the government.

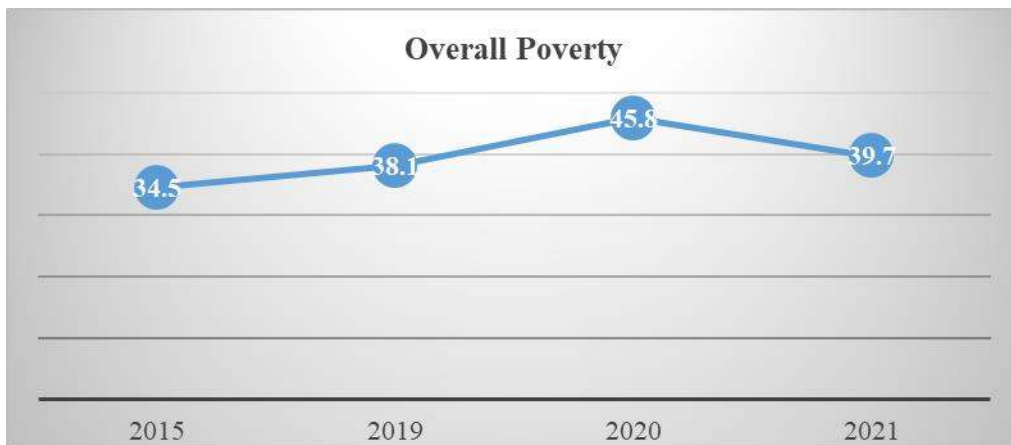


Figure 18: Overall County Poverty, 2015-2021

3.2.1.3 Per Capita Income

- a. The county realized a drop in the per capita income from KShs. 121,291 in 2021 to 116,947 in 2022. This was attributed to the slow performance of the county's

key sectors; the service and agriculture sectors.

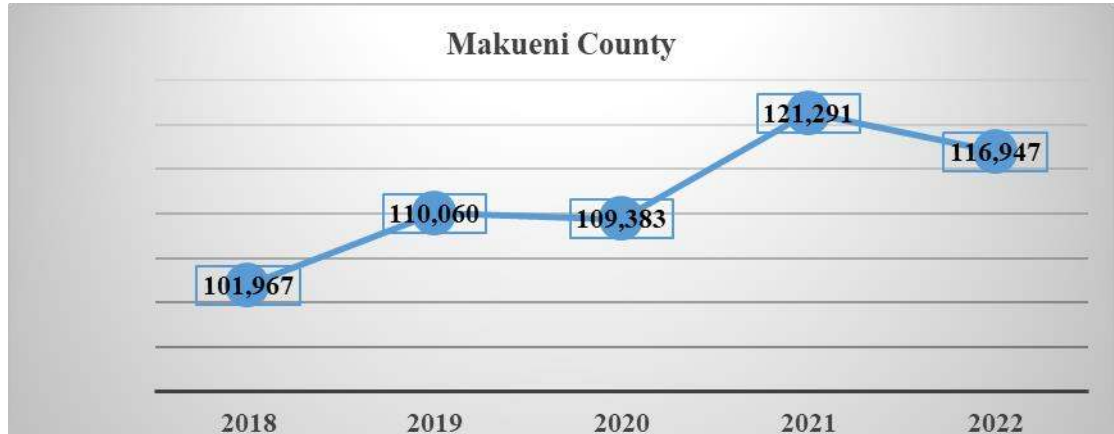


Figure 19: Makueni County per Capita Income, 2018-2022

3.2.2 County Sectoral Outlook

99. The Makueni County economy is projected to grow at an average rate of 3.8 percent in 2024, 4.0 percent in 2025 and 4.1 percent in 2026, with economic output expected to reach Ksh 130 billion, 135.20 billion and Ksh 140.74 billion respectively. This growth will be driven by government and private initiatives. The government will support resilient agricultural production, and MSMEs by providing credit, capacity building, and investment in infrastructure to enhance a conducive business and investment environment.

Agriculture

100. Agricultural productivity plays a crucial role in the county's economy and is a critical measure that impacts food security, economic growth, and environmental sustainability. Agriculture, forestry, and fishing sector is the largest contributor to Gross County Product in Makueni County at 27.7 percent after a drop from 47 percent in 2017. Agriculture serves as the primary livelihood for the majority of households in the county, with 78 percent engaged in rain-fed farming and 18 percent involved in commercial farming. The El Nino rains experienced during the 2023 October - November - December (OND) and 2024 March - April - May (MAM) seasons have significantly enhanced local food production and overall food security in the county. The county's food security is expected to further improve, contributing to greater agricultural yields and stability.
101. Efforts to modernize and improve agricultural practices in the county through the adoption of modern farming techniques, irrigation systems, uptake of crop and livestock insurance schemes, and the timely provision of certified seeds and fertilizers will enhance productivity and increase yields hence economic growth. The county is largely ASAL and endowed with land resources to support livestock production which has the potential to boost the leather value chain and grow the county economy.

Micro, Small and Medium Enterprises (MSMEs)

102. The service sectors contributed 60.4 percent of the county economic output with market services which mostly comprised of MSMEs contributed 36.1 percent while nonmarket services (Public Administration & Defence, Education, and Human Health & Social

Work) contributed 24.3 percent. The sector is also a major contributor to the county's own source of revenue through taxes, fees, and levies imposed on businesses and critical job creation, income generation, poverty reduction, and overall economic growth in the county. Political unrest fuelled by GEN – Z anti-finance bill 2024 street demos destabilized business operations between June and July 2024. The government will support the MSMEs through capacity building on basic business management skills, provision of affordable loan financing options, access to local and export markets, and value addition. Additionally, efforts towards improving market and urban infrastructure will be enhanced.

Manufacturing

103. The sector contributed 4.1 percent of the county economy in 2022 which is a drop from 5 percent in 2018. An increase in agricultural and mining activities will produce raw materials to boost this sector. The development of County Aggregation Industrial Parks (CAIPs) and the establishment of incubation facilities to promote an innovation culture among MSMEs will enhance economic output from the sector.

Water

104. Water systems both built and natural in urban and rural areas produced increased volumes due to above-average rainfall experienced in the county for the past two seasons. Water is essential for industrial, commercial, and household activities in the county. Industries such as manufacturing and food processing require adequate water for production processes. Additionally, commercial establishments, such as hotels, restaurants, and recreational facilities depend on water to provide services. To realize benefits from this sector, the Government will invest in water infrastructure for harvesting, water treatment, and last-mile distribution, promoting water conservation measures and enhancing water governance in the county.

3.2.2 County Fiscal Outlook

105. The government is dedicated to enhancing resource mobilization as a key driver for the county's socio-economic transformation. In FY 2023/24, the county's own-source revenue rose to KShs 1.045 billion, reflecting a 17 percent increase from the previous year and a milestone since the inception of devolution. The projection in FY 2025/26 is KShs 1.57 billion. Additionally, the county aims to reduce its dependence on national government transfer, which is declining over time. To accomplish this objective, the County will implement programs that support local economic growth, with the expectation that it will lead to increased revenue generation for the County's development. The government will actively establish new and strengthen existing partnerships and collaborations with donors and private investors to access additional resources for funding the County's development agenda.

4.0. CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK

4.1. Adjustment to the FY 2023/24 Budget

106. The FY 2024/25 Budget is guided by the county’s development philosophy of “Wauni wa Kwika Nesa na Ulungalu”—the desire to do good with integrity—and serves as a rallying call for “Our People, Our Priority.” The development theme for FY 2024/25 is ‘Sustaining Economic Gains for Inclusive Development.’ The main objectives are to enhance economic growth and development, increase household incomes, improve access to water, boost agricultural production and food security, enhance access to universal health care, improve resource mobilization and strategic partnerships, automate government services, and support key county infrastructure.
107. The FY 2024/25 revenues are projected to increase to KShs. 11,197,443,178, from KShs. 10,568,289,780 in FY 2023/24, representing a growth of 6 percent. The budget is funded from three main sources: equitable share at 78 percent, conditional allocations, loans, and grants at 9 percent, and own source revenue at 13 percent. The government is committed to enhance its resource mobilization strategies by building strategic partnerships for development to ensure the delivery of the envisioned development outcomes in the medium term.
108. The recurrent expenditure for FY 2024/25 is projected to be KShs. 7,475,252,895, an increase of 2 percent from KShs. 7,342,391,532 in the printed budget estimates for FY 2023/24. The development expenditure is estimated to be KShs. 3,722,190,283, reflecting an increase of 15 percent from KShs 3,225,898,248 in the FY 2023/24 printed budget estimates. The county maintains a fiscal responsibility with a 33 percent development allocation of the total county budget.
109. The FY 2024/25 budget estimates will be reviewed to appropriate the cash balances carried forward from FY 2023/24, as well as the balances from loans and grants, and to allocate funds for ongoing FY 2023/24 projects.

4.2. Medium Term Fiscal Projections

4.2.1. Revenue Projections

110. The printed revenues for FY 2024/25 are equal to KShs. 11,197,443,178 which is an increase of 2 percent as compared to KShs. 10,568,289,780 in FY 2023/24. The government expects revenues to rise to KShs. 11,252,865,008 in FY 2025/26, reflecting an increase of 0.5 percent and KShs 11,352,865,008 in FY 2026/27 and KShs 11,452,865,008 in 2027/28. The anticipated growth in revenue is due to positive performance in OSR as shown in Table 25.

Table 25: Fiscal Revenues for 2023/24-2027/28 MTEF Period (KShs)

Revenues	FY 2023/24 Printed Estimates	FY 2024/25 Printed Estimates	FY 2025/26 Projection	FY 2026/27 Projection	FY 2027/28 Projection
Equitable share from National Government	8,455,460,962	8,762,816,136	8,762,816,136	8,762,816,136	8,762,816,136
County generated revenue	1,200,000,000	1,444,578,170	1,500,000,000	1,600,000,000	1,700,000,000
Conditional allocations Loans and Grants -	912,828,818	990,048,872	990,048,872	990,048,872	990,048,872

Revenues	10,568,289,780	11,197,443,178	11,252,865,008	11,352,865,008	11,452,865,008
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Source: Makueni County Treasury, 2024

4.2.2. Own Source Revenue Mobilization

111. The County has consistently improved its revenue mobilisation strategies resulting in a 17 percent increase in total revenue collections in FY 2023/24. In FY 2024/25, the county plans to collect KShs. 1,444,578,170 as own source revenue, a 16.5 percent increase over the goal collection in FY 2023/24. The forecasts are likely to increase to 2 billion in the medium term.

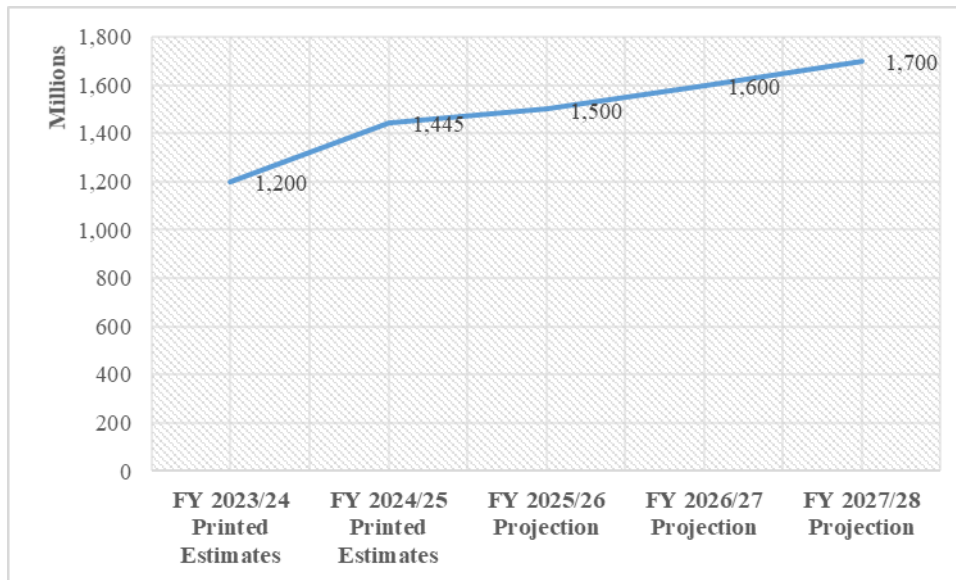


Figure 20: County Own Source Revenue FY 2023/24 - 2027/28

Source: Makueni County Treasury, 2024

112. Though the mobilization of the own source revenue has gradually increased over time, actual collections fall short of potential, owing primarily to collection and administration issues. To address these main concerns, the County will implement the following initiatives;

Table 26: OSR mobilization challenges and proposed interventions

No	Challenges	Interventions
1.	Minimal digital transformation of revenue systems	<ul style="list-style-type: none"> a) Leveraging technology to ensure customer service portal for ease of licenses registration, invoicing and for receipting and overall customer self-services. b) Leverage on mobile phones and tablets instead of POS machines to minimize risks associated with Android crashing, weak communications with the server, and mechanical issues. c) Integrate the revenue system with other entity systems to enhance proper tracking of revenue and reporting.
2.	Weak enforcement and low compliance	Build collaborative approaches with key stakeholders, partners and business community to build sustainable revenue-raising strategies unlike impounding and closure of shops non-compliant and serial defaulters.
3.	Inability to mop up huge arrears on Land based revenue due to lack of a consistent database on property rates.	<ul style="list-style-type: none"> a) Adoption of markets by officers in all wards b) Map all property across the county using GIS system c) Decentralize all Land Approval Committees to ward Level for ease of monitoring and regularizing of all developments. d) Continuously collaborate with key property stakeholders like associations and SACCOs on matters land based revenue.

No	Challenges	Interventions
4.	Knowledge gap on key taxpayer information.	a) Organize radio talk shows, market clinics to ensure the taxpayers are up to date with Finance Act. b) Identify, train and equip market leaders to be the revenue champions in their locality.
5.	Human resource capacity inadequacy	a) Identify skills gaps and train the officers as per the needs. b) Motivate revenue personnel through a reward mechanism to the best performing and outstanding officers.
6.	Inadequate revenue policies and legislation	a) Carry out Legislative review of all laws related to Revenue collection, enforcement and compliance to address any legislative and policy gap b) Analyse the National Policy to Support Enhancement of County Own-Source Revenue to identify key action areas for implementation.

4.3. External resource mobilization, strengthening partnerships and collaborations

113. The county government's resource basket has recorded minimal increment over time despite growing community needs and expectations. This underscores the need to strengthen external resource mobilization through strategic partnerships to enhance funding for development initiatives and ensure financial sustainability. The county will;
- Collaborate with international development organizations, NGOs, and bilateral agencies to secure funding and technical assistance for various projects
 - Engage with private sector companies operating within the county through Corporate Social Responsibility initiatives to provide additional funding and resources for community projects
 - Seek grants and donations from foundations, Community-Based Organizations(CBOs), Faith based Organizations (FBOs) and philanthropic organizations
 - Develop Public-Private Partnerships where the County Government will provide land, set basic infrastructure and provide investment incentives
 - Strengthen community participation in development and resource mobilization to enhance transparency and accountability, making it easier to attract external support
 - Capacity build staff on proposal writing, project management, and financial management to enhance the ability to attract and manage external resources effectively
 - Leverage on the South Eastern Kenya Economic Block (SEKEB) to attract regional funding and investment opportunities for the county

4.3.1. Conditional Allocation, Loans, and Grants

114. The projected funding for the FY 2025/26 from conditional allocations, loans, and grants is estimated at approximately KShs 990 million. This funding is intended to support various developmental programs and projects across multiple sectors, including agriculture, health, infrastructure, climate change, and urban development as shown in table 27.

Table 27: Conditional Allocation, loans and grants per department

Conditional Grants	Sectors/Departments	Anticipated Conditional Allocation in FY 2025/26
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Agriculture	151,515,152
Kenya Agricultural Business Development Project (KABDP)	Agriculture	10,918,919

Conditional Grants	Sectors/Departments	Anticipated Conditional Allocation in FY 2025/26
KDSP-II Grant	Devolution	37,500,000
Community Health Promoters (CHPs) Project	Health Services	113,700,000
Nutrition International Donor funding	Health Services	21,013,780
DANIDA- Primary healthcare in devolved context	Health Services	11,407,500
Roads Maintenance Fuel Levy	Infrastructure	415,079,544
Urban Institutional Grant (UIG) - World Bank	Lands Urban Planning & Development, Environment & Climate Change	35,000,000
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	Lands Urban Planning & Development, Environment & Climate Change	11,000,000
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	Lands Urban Planning & Development, Environment & Climate Change	142,746,435
IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	Wote Municipality	20,083,771
IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	Emali Sultan Municipality	20,083,771
Total		990,048,872

4.4. Expenditure Projections

4.4.1. FY 2024/25 – FY 2026/27 Projected Expenditures

115. The FY 2025/26 Budget will be the third to implement the CIDP 2023-2027. The budget is projected to increase from KShs. 11,197,443,178 in FY 2024/25 to KShs. 11,252,865,008, representing an overall increase of 0.5 percent. The recurrent expenditure is projected to be KShs. 7,716,741,458 which is a 3 percent increase from KShs. 7,475,252,895 in FY 2024/25. The development expenditure is estimated to be KShs. 3,536,123,550, representing 31 percent of the total county budget. Table 28 shows the projected budget expenditures for the 2022/23 - 2027/28 MTEF period.

Table 28: Projected Expenditures for 2022/23 - 2027/28 MTEF Period

Economic Classification	FY 2022/23 Printed Budget Estimates	FY 2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	Fy2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Salaries	4,351,577,967	4,767,489,757	4,829,771,239	5,071,259,802	5,117,661,829	5,164,488,435
Operation & Maintenance	2,309,191,187	2,574,901,775	2,645,481,656	2,645,481,656	2,671,936,473	2,698,655,837
Recurrent	6,660,769,154	7,342,391,532	7,475,252,895	7,716,741,458	7,789,598,302	7,863,144,272
Development	3,172,014,408	3,225,898,248	3,722,190,283	3,536,123,550	3,563,266,706	3,589,720,736
Total Budget	9,832,783,562	10,568,289,780	11,197,443,178	11,252,865,008	11,352,865,008	11,452,865,008
Development Index	32%	31%	33%	31%	31%	31%
Wage Bill	44%	45%	43%	45%	45%	45%

Source: Makueni County Treasury

4.4.2. Fiscal Responsibility Principles

116. In line with the Constitution, the Public Finance Management (PFM) Act of 2012, and the PFM Regulations of 2015, the County has committed to the prudent and transparent management of public resources. It has adhered to the fiscal responsibility principles outlined in the PFMA, 2012.
117. The Government's projected development index for FY 2025/26 is 33 percent, which meets the minimum requirement of 30 percent set by the PFM Act. However, the county has been grappling with increasing wage bill due to reviews in salary and benefit. To address this, the county has frozen hiring of new staff with an exception of filling positions which fall vacant. The government is also enhancing its resource mobilization strategies to reduce the wage bill from the current 43 percent to the required 35 percent. Prudent fiscal management ensures that the county can fund long-term development projects without accumulating any pending bills.

4.4.3. Overall Deficit and Financing

118. The FY 2024/25 Budget is balanced and the FY 2025/26 is projected to be balanced. The county's expenditure priorities will be aligned with the available resources to prevent the buildup of pending bills. In FY 2024/25, the county will ensure that all previously accumulated pending bills are paid and project to pay bills as and when they fall due. The county will implement several strategies, including reducing expenses to avoid budget deficits, cutting non-essential services, renegotiating contracts, and eliminating inefficiencies. It will also seek untapped revenue sources to increase its own-source revenue, such as taxes, fees, and fines, while actively pursuing grants. Furthermore, the county aims to develop a long-term plan to address deficits in line with its priorities and goals. In the medium term, the county will seek long-term funding through infrastructure bonds and green bonds to finance its development priorities outlined in the CIDP 2023-2027.

4.4.4. Transfers to Entities

119. During the period under review, the total budget allocated to County Government SAGAs/entities was KShs. 300,843,277. The amount spent was KShs. 272,583,752 translating to an absorption rate of 91 percent. The SAGAs include; Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality and Emali-Sultan Hamud Municipality. The government will continue to support the entities to ensure all functions delegated to them are executed. Further, the government will explore new ways of raising more revenue for the SAGAs with the sole aim of enhancing the entities' own source revenue and subsequently leading to the provision of quality services to the residents.

4.5. FY 2024/25 Medium-Term Expenditure Framework Policy Shift

120. The Medium Term Expenditure Framework (MTEF) is designed to align with the theme of the County Annual Development Plan (CADP) 2025/26, "Stimulating Local Economies for Shared Prosperity." The plan emphasizes empowering local economic actors, particularly farmers, entrepreneurs, and cooperatives, through strategic investments in agriculture, water resource management, trade and local livelihoods. The goal is to boost agricultural productivity, diversify income sources, and improve market access, ensuring sustainable economic growth and shared prosperity in both rural and urban areas. This will be achieved through:

- a) **Agriculture and Food Security:** The County will enhance agricultural productivity, value addition, and market access through increased investments. This includes improving access to extension services and high-quality farm inputs (seeds, fertilizers, and pesticides) and prioritizing post-harvest handling to reduce losses and strengthen market linkages.
- b) **Water Resource Management and Climate Resilience:** the government will focus to expanding access to potable water through the last mile connectivity programme. Additionally, climate resilience measures will be implemented to safeguard livelihoods and ensure long-term productivity.
- c) **Trade and Local Livelihoods:** The County will strengthen local markets and cooperatives by enhancing market infrastructure and providing financial support. These efforts will stimulate local economic activities and create employment opportunities at the local level.
- d) **Universal Healthcare Coverage:** The government will enhance healthcare services, ensuring universal access to essential health services and ultimately improving health outcomes for all citizens.
- e) **Decentralization and Coordination of Service Delivery:** The County will empower ward-level units while allocating resources for targeted development projects.
- f) **Strategic partnership:** The County will leverage partnerships with the private sector to boost investments in key sectors such as agro-processing, infrastructure development, and renewable energy. These collaborations will complement government efforts and drive sustainable economic growth across Makueni County.

4.6. Sector Medium term Interventions

4.6.1. Water, Environment and Natural Resource Sector

121. In FY 2025/26, the government will implement phase II of the **last mile water infrastructure program** (*Kunyaiikya kiw'u nduani na misyini*). The programme aims to reduce the distance to the nearest water source toward the ultimate set distance of within an average of two kilometres.

Sector Programmes

122. The following projects and programmes will be implemented toward achieving the envisioned outcomes of the FY 2025/26;

Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2025/26 –

Table 29: Water, Environment and Natural Resource Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Water harvesting and storage	Integrated Water Harvesting, Storage, Treatment & Distribution	a) Construct/desilt/expand/rehabilitate 10 small dams of 50,000M ³ and < 500,000M ³
Ground Water Development		b) Construct/rehabilitate 10 sand dams/Weirs with Sumps
Piped water supply infrastructure		a) Drill/rehabilitate/equip 30 boreholes
		a) Construct 350 km of water pipeline.
		b) Construct 50 new water points /water kiosks
		c) Install/construct of 50 water tanks
		d) Install of 3 water treatment systems in unimproved water sources (CFU, Chlorine dosing units etc.)
		e) Connect 300 new urban households with piped water.

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<ul style="list-style-type: none"> f) Connect 20 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water (schools, health centres) h) Install 30 water projects with solar power.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	<ul style="list-style-type: none"> a) Enforce the Water Act and Policy to ensure that the three Water Service Providers meet over 70 percent compliance as set out in the regulators' guidelines. b) Train 120 community water schemes/ Projects Sustainability Management committees on effective water management and sustainability.
Irrigation Development	Enhancing irrigated agriculture	<ul style="list-style-type: none"> a) Establish/ Rehabilitate 4 irrigation schemes. b) Develop 72 Ha of land under irrigation
Forest & Landscape Restoration and Management	Protection of County Forests	<ul style="list-style-type: none"> a) Map, Survey and beacon two (2) County Forests
	Improving management of Forests and Water Catchments	<ul style="list-style-type: none"> b) Restore of 200 Ha in County Forests and Water Catchment areas c) Restore of 200 Ha of Farmlands through Agroforestry practices d) Conserve of 10Km of Riparian (Riverine) Areas e) Restore of 10Ha of degraded wetlands f) Capacity Build of 3 Community Forest Associations/Organizations
	Promotion of Nature-Based Enterprises	<ul style="list-style-type: none"> a) Establish and manage of 8 Nature based enterprises for forests conservation
Pollution Control and Management	Enhancing pollution Control and management measures	<ul style="list-style-type: none"> a) Routine Environmental Inspections for water, air and noise pollution control b) Undertake Strategic Environmental Assessments, Environmental Impact Assessments and Environmental Audits for County Plans and Development Projects c) implement Environmental Impact Assessment reports, project site visits and review d) Conduct baseline surveys for pollution prone areas
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	<ul style="list-style-type: none"> a) Develop 1 Environmental Best practices demonstration/learning site b) Capacity Build the community and young learners on best Environmental Sanitation and Hygiene practices and Natural Resources Use and Management c) Develop Environmental Content materials e.g. (Environmental and Climate Change Manuals/Handbook, Brochures, Flyers, Banners, Artwork, Posters, Billboards) d) Disseminate Environmental and Climate Change Information

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	<ul style="list-style-type: none"> a) Develop Natural Resources Management Legal Frameworks (Mining and mineral Value Addition Bill, Forest and Landscape Restoration Regulations, Environmental Management and Sand Management Regulations) b) Conduct Mineral Feasibility Study and Mapping c) Capacity Building of the artisanal Mining Cooperatives members d) Routine Monitoring and Inspection of Mining sites for Rehabilitation and Conservation e) Develop seven Sand and water conservation structures (Sand dams) f) Conduct two sand stakeholders' engagement forums g) Establish Sand Management Committees h) Map, designate and decommission Sand Harvesting sites i) Conduct routine surveillance of the sand harvesting sites
	Promotion of Natural Resources Value Addition and Value Chains	<ul style="list-style-type: none"> a) Establish Natural Resources Value Chains b) Partner with CTTIs for Natural resources value addition programs c) Register and capacity Build groups in Natural Resources Value Chains d) Support to the Artisanal Mining Groups
Integrated Waste Management	Improve Solid and liquid waste management	<ul style="list-style-type: none"> a) Conduct a Feasibility Study for solid waste Value Chains b) Establish solid waste value chain partnerships c) Designate, develop and operationalize one Modern Dumpsite d) Ensure proper Management of waste transfer stations e) Design and development of one Decentralized Treatment Facility (DTF) f) Purchase and maintenance of one(1) exhauster vehicle
Climate Change Mainstreaming	Promote Climate Change resilience building	<ul style="list-style-type: none"> a) strengthen the established climate change institutional structures b) Review of five (5) Climate Risk Assessment reports c) Implement five (5) public investment climate actions d) Conduct five (5) Climate Change Mainstreaming fora e) Carry out awareness campaigns to promote adoption of energy efficiency/renewable energy technologies

4.6.2. Agriculture and Rural Development Sector

123. In FY 2025/26 and the medium term, the sector will implement the programmes and key interventions stipulated below:

Table 30: Agriculture and Rural Development Sector Strategic Interventions

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
Agriculture Extension and Capacity Development Programme	Enhance agricultural knowledge and skills among farmers through training and digital platforms.	<ul style="list-style-type: none"> a) Recruit 15 additional extension services officers b) Train 96,800 farmers on modern agricultural technologies and crop pest management; c) Train 48,400 farmers on climate-smart agriculture; d) Support 124 agripreneurs offering extension services at the ward level. e) Promote access to e-extension services by 87,100 farm families.
Value Chain Development	Boost production, productivity, and processing	<ul style="list-style-type: none"> a) Promote viable value chains identified in various agro-ecological zones such as fruits, vegetables, grains,

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
Programme	of key agricultural value chains in zoned wards.	<p>pulses, poultry, dairy, meat, fruits, honey and pasture development (target production of 552,418 MT of fruits, 78,627 MT of vegetables, 28,812 MT of industrial crops, and 233,924 MT of pulses; process 260 MT of coffee and 2,000 MT of milk).</p> <p>b) Provision of quality inputs, and training on modern agricultural techniques to improve crop yields and livestock production and productivity.</p> <p>c) Streamline post-harvest handling, processing, and packaging support farmers to access lucrative markets by supporting cooperatives, farmers' associations</p>
Agricultural Credit & Input Programme	Enhance farmers' access to agricultural credit and subsidized inputs to boost productivity.	<p>a) Link 60% of farmers to financing organizations; provide subsidized farm inputs to 30,000 farmers.</p> <p>b) Encourage bulk procurement of inputs from manufacturers to benefit from economies of scale</p>
Agricultural Mechanization Programme	Increase access to mechanization services to improve farming efficiency.	<p>a) Profile and build capacity of machinery owners to provide mechanized services such as ploughing, ripping, baling and farm pond excavation</p> <p>b) Sensitize and encourage farmers to adopt the mechanized agriculture</p> <p>c) Provide mechanization services to 11,000 farmers.</p>
Pest and Disease Control Programme	Strengthen pest and disease surveillance, reporting, and control measures.	<p>a) Provide farmers with timely and accurate information about pest and disease outbreaks, along with recommended control measures</p> <p>b) Capacity build of 87,100 farm families on integrated pest and disease management</p> <p>c) Establish new low pest zones while maintaining and expanding existing zones</p> <p>d) Vaccinate 60,000 cattle, 100,000 goats/sheep, 50,000 dogs, and 100,000 birds.</p>
Soil and Water Conservation Programme	Promote soil and water conservation practices to enhance land productivity and sustainability.	<p>a) Capacity build actors to develop 600 km of conservation structures; and 3,760 hectares.</p>
Climate Change Resilience Building Programme	Build resilience against climate change impacts through sustainable agricultural practices and risk mitigation.	<p>a) Integrate agro-forestry in all agro-ecological zones targeting 2,000 farmers;</p> <p>b) Establish agro-forestry nurseries;</p> <p>c) Strengthen early warning systems in collaboration with Kenya Meteorological Department and National Drought Management Authority (NDMA)</p> <p>d) Engage 12,100 farmers in resilient agriculture;</p> <p>e) Provide insurance services to 9,375 farmers.</p>
Cooperative Development Programme	Strengthen cooperative societies to enhance compliance, governance, and economic performance.	<p>a) Review of cooperative legislation to align with national government policy and legislation;</p> <p>b) Frequent supervision and auditing to ensure compliance with statutory requirements</p>
Market Access Programme	Improve market access through data-driven approaches and strategic	<p>a) Establish a market database;</p> <p>b) Create market linkages for farmers.</p>

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
	linkages for farmers.	
Institutional Capacity Development Programme	Strengthen institutional frameworks and governance through policy and regulatory reviews.	a) Review/develop five policies, acts, and regulations- Agro ecology Policy, Makueni County Agriculture Sector Steering Committee (MaSCOM) Bill, Food Safety Bill, and Regulations on Coffee, Dairy and Horticulture.

4.6.3. Transport, Infrastructure, Public Works, Energy and ICT Sector

124. The county government is dedicated to enhancing service delivery by prioritizing infrastructure improvements in roads, energy, and ICT. These advancements will streamline government services, boost productivity and profitability across key economic sectors, and create a more attractive environment for investors. To achieve this, the county will implement targeted strategies, including upgrading road networks for better connectivity, expanding energy access to power growth, and enhancing ICT infrastructure to support digital services and innovation. These efforts will ensure sustained economic development and improved quality of life for residents in the medium term. The following are the proposed strategic interventions;

Table 31:Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Road Infrastructure development Improvement	Increase road connectivity in the county	Open 150 Kms of new roads
		Construct 10 drifts
		Grading and spot maintenance on 1,500 Kms. of roads
		Gravelling and heavy grading of 80 Kms
		Constructed 1 bridge
		Upgrade 2 Km of roads to bitumen status
		Gravelling of 20 Km of urban roads
Urban Infrastructure Development	Improve on the urban infrastructure	Construct 1 parking zone and lots
		Construct 1 bus park
		Construct 13 KMs of storm water drainage structures
ICT and Internet Development Programme	Enhance internet connectivity	Connect 14 health facilities and departments to internet
		Establish 1 DRS
		Establish 1 public Wi-Fi hotspots
	Improve on ICT literacy and innovation	Construct 3 model CICs, equip and operationalize.
		Equip and upgrade 16 CICs
		Roll out 4 tech and innovation challenges
Enhance automation of government services	Automate 30% of government services	
Rural Electrification	Improve electricity access across the county	Connect 650 households with electricity
		Carry out feasibility studies to determine the energy demand for public schools and electrify 170 schools without electricity
		Mapping out electrified cold rooms and identify capacity for plant cold rooms
Green energy promotion and adoption	Enhance adoption of green energy	Establish and operationalize of one energy centre
		Train staff who will work at the energy centres to conduct training and demonstration of alternative energy sources
		Solarization of 2 level 4 health facilities

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		Install 60 integrated solar street lights
		Install 6 solar floodlights
		Establish suitable messaging and awareness creation channels such as local media CBOs and FBOs for clean cooking
		Partner with community health promoters to conduct awareness
		100 Percentage completion on feasibility study
		Development of Makueni E-mobility strategy
Urban Electrification	Maintenance and improvement of energy infrastructure	Repair of faulty and non-operational floodlights and street lights
		Maintain 100 grid streetlights

4.6.4. Health Services Sector

125. The sector programs for FY 2025/26 will be aligned with the overarching goal of achieving universal health coverage throughout the county. The government aims to enhance healthcare infrastructure and strengthen the healthcare workforce in preventive, promotive, curative, and rehabilitative services to provide high-quality healthcare to the residents of Makueni. Health financing is also a critical component toward achieving universal health care; thus, the sector will strengthen resource mobilization across various stakeholders. The following sector programs and projects will be geared towards the aforementioned deliverables.

Table 32: Health Sector, Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Preventive and Promotive Health Care	Enhance access to essential primary health care services	<ul style="list-style-type: none"> a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings b) Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 70 villages ODF c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Reduce mental health burden among the community through psycho-counselling outreaches. e) Establish 2 extra Community Health Units (CHUs). f) Allocate resources for equipment, training, and facilitation for all Community Health Providers. g) Strengthen health promotion services and integrated outreach programs h) Maintain 6 primary care networks
Nutrition	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	<ul style="list-style-type: none"> a) Carry out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance b) Carry out immunisation advocacy at the community and facility level and improve the vaccine supply chain at all levels c) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers d) Capacity build youth to increase adolescent health & nutrition awareness among other life skill e) Support nutrition interventions targeting the first 1000 days

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		f) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer
Curative Healthcare Services	Strengthen curative healthcare services	a) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%. b) Purchase 2 ambulances. c) Operationalize 5 non-operational county ambulances. d) Remodel 6 health facilities to provide 24-hour health care services. e) Establish diagnostic capacity through the purchase of x-ray digital processors in 5 hospitals (Makindu, Kilungu, Matiliku, Kambu and Kisau) f) Construct and equip 5 theatre blocks (Mukuyuni, Kalawa, Emali, Kisau, Mutyambua, and Nthongoni) g) Recruit specialists in radiology, anaesthesia and critical care
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	a) Timely supply of health commodities and introduce mobile clinics b) Distribute rehabilitative equipment and appliances equitably c) Strengthen orthopaedic, physiotherapy and occupational therapy services d) Conduct community-based rehabilitation services e) Establish workshop for orthopaedic appliances
Health Automation	Enhance access to health services through automation	a) Equip health research and innovation unit b) Automate and integrate all healthcare ICT modules into the County Health Management Information System (CHMIS) for effective access to healthcare services
	Improve Existing Health Facility Infrastructure	a) Construct male and female wards at Makindu Sub County Hospital b) Construct male and female blocks and renovate maternity block at Kilungu Sub County Hospital c) Renovate of the old block at Tawa Sub County Hospital d) Renovate of the outpatient block at Kisau Sub County Hospital e) Equip existing health facilities. f) Construct of male and female wards at Emali Sub County Hospital

4.6.5. Education, Social Protection and Recreation Sector

126. The county government is committed to implement strategies and interventions in collaboration with non-state actors, national government departments and agencies and development partners to complement its effort towards social protection, education and training, sports development and youth empowerment. The following priorities will be implemented in the medium term;

Table 33: Education, Social Protection And Recreation Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Early Childhood Development Education	Improve ECDE development	a) Construct classrooms in 20 ECDE Centres b) Support 40,000 ECDE learners with capitation c) Capacity build 2,300 ECDE teachers

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
County Technical Training	Enhance CTTI development	<ul style="list-style-type: none"> a) Upgrade 12 CTTI through infrastructural development and equipping b) Electric power connections for 85% of the CTTIs currently without access to electricity c) Support 6.500 trainees with CTTI capitation d) Provide programme/specialized training for 60 instructors
Support to education	Support school transition and retention	<ul style="list-style-type: none"> a) Provide bursaries to 8,000 needy students b) Support a total of 630 needy and bright students with scholarships
	Enhance uptake of Library and resource Centres services	<ul style="list-style-type: none"> a) Establish 1 library at the county headquarters b) Purchase 3,000 information materials c) Capacity build 23 library staff d) Support full development of e-library
Internship, mentorship and Volunteerism	Promote employment capacity of youths	<ul style="list-style-type: none"> a) Enroll 90 interns in the internship programme b) Place 600 trainees in the attachment programme c) Offer mentorship to 400 youths
Youth empowerment	Enhance Youth participation in economic activities in the county	<ul style="list-style-type: none"> a) Enroll 200 youths in the Makueni Youth Apprenticeship Programme b) Support 300 youths through the Ujuzi Teketeke Programme c) Train 300 motorcycle operators d) Engage 1,000 youths in casual labor e) Mentor 450 youths through the youth mentorship programme
Sports development	Nurture sports talents in the county	<ul style="list-style-type: none"> a) Develop and rehabilitate 3 play fields b) Construct one modern stadia c) Organize 3 level county leagues d) Provision of sport gears and equipment across the 30 wards e) Training of 300 technical officials f) Scouting of 15 talented players
Social protection	Enhance support and protection of the vulnerable members of the society	<ul style="list-style-type: none"> a) Support 60 vulnerable groups to start income generating activities b) Carry out 6 advocacy forums on birth registration rights held c) Develop three legal framework (PWD, social protection and SGBV bills) d) Ensure Celebration of national days for elderly, PWDs, day of African child, international women day and 16 days' activism against GBV e) Support 100 PWDs with assorted assistive devices f) Support 400 PWDs with food, non-food items and medical cover. g) Support 450 elderly persons through NHIF subscription h) Support 4,000 senior citizens with food aid and other non-food items i) Establish one safe center for the elderly j) Operationalize of Makueni Child Protection Centre k) Establish 60 child protection structures l) Establish 60 child safe spaces m) Mentor and support 60 teen mother groups n) Counsel 6,000 under 18 on appropriate health

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		services o) Support 3,000 boys and girls with dignity packs p) Organize 6 awareness forums on gender mainstreaming q) Establish a GBV recovery Centre at the sub county headquarters r) Capacity build 120 Anti- GBV champions

4.6.6. General Economic and Commercial Affairs Sector

127. The Sector is committed to re-engineering enterprise and promoting enterprise growth to create sustainable profitability to traders. This will be implemented through the following interventions in the medium term;

Table 34: General Economic and Commercial Affairs Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Trade Development and Promotion	Promote entrepreneurial activities in the county	a) Capacity build 1500 entrepreneurs b) Connect 100 businesses to affordable business financing
	Improve business environment and investment climate	a) Construct 4 modern markets, b) Renovate 4 dilapidated market sheds c) Improve market hygiene by cleaning 170 markets and construct 10 public toilets d) Increase market days in the county e) Digitalize business registration procedures across the county f) Develop a market policy
	Enhance market access for county products and produce	a) Online market linkages b) Stakeholders' engagements forum
	Strengthen consumer protection	a) Verify 8,500 Weight and measure equipment b) Inspect 1,000 Business premises c) Collect KShs. 1,800,000 revenue
Industrial Development and Promotion	Promote cottage industries development in the county	a) Support Value addition of 4 local products b) Collaborate with National government for development of infrastructure for SEZ
Tourism Development and Promotion	Enhance tourism activities in the county	a) Coordinate 2 Sport and ecotourism activities b) Hold 2 tourism stakeholder's forums c) Capacity build 20 stakeholders d) Establish 1 tourism infrastructure
Arts and Creative Industries and Culture Development and Promotion	Promote culture and heritage activities	a) Map 25 heritage sites, document traditional medicine practices and document and digitalize 10 Akamba traditional /indigenous knowledge and cultural expressions b) Operationalize 1 heritage Centre c) Hold 2 music and culture festival d) Design Akamba dress code and launch it

4.6.7. Lands and Urban Development Sector

128. The County Government will continue to enhance the security of land tenure and urban planning and development. This will be achieved in the medium term through the following interventions;

Table 35: Lands and Urban Development Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities 2025/26 FY
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Programme/Focus Area	Strategic Interventions	Priority Activities 2025/26 FY
Land Survey, Mapping and Titling	<ul style="list-style-type: none"> a) Enhance security of land tenure b) Acquisition of land for strategic investments 	<ul style="list-style-type: none"> a) Issuance of 9,000 title deeds b) Resolving land disputes across in the county c) Facilitate verification of allotment letters d) Facilitating purchase of land for strategic investment opportunities
Land Digitization and Management	Strengthen Land administration and management	<ul style="list-style-type: none"> a) Establish perimeter boundaries for markets b) Prepare market survey files
Physical Planning and Development	Support urban planning and infrastructure development	<ul style="list-style-type: none"> a) Prepare market urban land plans for approval b) Enhance development control and compliance in urban areas with approved Physical and Land Use Development Plans c) Verify and validate plots in Makueni Ardhi d) Establish municipality and confer Township status to markets which meet the criteria
Urban Development	Improve urban areas' liveability	<ul style="list-style-type: none"> a) Tarmac 2KMs of urban roads in Emali and Wote Municipalities b) Cabro pave 3KMs of roads in Emali and Wote municipalities c) Grading and gravelling 4KMs of roads in the two municipalities d) Develop 3KMs of non-motorable road network in urban areas e) Install 9 high mast floodlights within the municipalities f) Purchase skip loader and skip bins for Emali municipality g) Carry out storm water management within the municipalities

4.6.8. Devolution Sector

Table 36: Devolution Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Public Service Management Reforms		
Public Service Management Reforms /Human Resource Productivity	Enhance succession planning, talent management and Motivation among staff	<ul style="list-style-type: none"> a) Develop a succession plan, talent management motivation and employee engagement plan/strategy to ensure that talent is retained and employees are well prepared for leadership roles to prevent service disruptions.
	Productivity Mainstreaming	<ul style="list-style-type: none"> a) Build technical and institutional capacity for productivity mainstreaming in performance including an accountability tracking framework b) Monitor the county performance management system through periodic performance appraisals to provide feedback and identify areas of improvement against set performance standards c) Implement performance-based rewards and sanctions system d) Develop a framework of delegated authority for Authorized Officers
	Employee Engagement and Well-Being	<ul style="list-style-type: none"> a) Conduct regular employee satisfaction and engagement surveys to gauge morale, identify challenges, and address areas of concern. Engaged employees are more motivated and productive. b) Implement work-life balance initiatives such as flexible working hours, mental health support,

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<p>wellness programs, and stress management training.</p> <p>c) Promote a positive and inclusive workplace culture where employees feel valued, respected, and part of the organization's mission.</p>
	Staff Capacity Development & Values-Based Leadership	<p>a) Training of staff in accordance with the County Training Policy and training needs</p> <p>b) Develop and implement a Makueni Induction manual</p> <p>c) Formulation of career progression guidelines and competency development framework</p> <p>d) Develop a program to inculcate positive work ethics and values-based leadership in the county public service</p> <p>e) Develop a rewards framework for champions of Values and Integrity</p> <p>f) Prepare, implement and monitor a public service employment equity plan pursuant with Section 68(c) of the County Government's Amendment Act No. 11 of 2020.</p>
	Citizen-Cantered Service Design	a) Automation of services and leveraging technology in public communication for transparency and accountability
Human Resource Management and Development	Improve employee productivity	<p>a) Development of Human Resource plans</p> <p>b) Employee wellness programme</p> <p>c) Implementation of Employee satisfaction survey report 2023/24</p> <p>d) Development of Succession management framework</p> <p>e) Roll out of new payroll system(UHR)</p> <p>f) Carry out of HR and Skills Audit</p> <p>g) Automation of HR modules</p>
Performance management	Improve Employee performance	<p>a) Development of Integrated County performance management framework</p> <p>b) Conduct of ISO certification internal Audit</p> <p>c) Conduct productivity index</p>
County Leadership, Governance and Coordination		
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	<p>a) Construction of a Sub County office</p> <p>b) Construction of six Ward offices</p>
	Coordination, management and supervision of Government functions	<p>a) Coordination of public service delivery at the sub county level</p> <p>b) Coordination and dissemination of public information on the status of implementation of the Government development agenda</p> <p>c) Coordination and supervision of the implementation of developmental activities to empower the community</p> <p>d) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services</p> <p>e) Development of policies and plans</p>
	Improve public communication	<p>a) Enhance visibility on county projects and programmes</p> <p>b) Enhance the county brand.</p> <p>c) Improve public awareness of county development projects, programs and services.</p> <p>d) Strengthen stakeholder relationships.</p>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<ul style="list-style-type: none"> e) Promote community engagement. f) Increase information accessibility. g) Finalize communication strategy h) Develop branding strategy
	Policy improvement Structures Procedures	<ul style="list-style-type: none"> a) Enact policies b) Establish governance institutions c) Decentralized Service Delivery d) Facilitate CEC and COs Meetings e) Formulate County Plans and Strategies
Strategic Partnerships developed	<p>Operationalise and Implement the Strategic Partnerships Policy, 2024</p> <p>Strengthen the capacity of government to coordinate development partnerships</p> <p>Operationalise Partnership management procedure</p> <p>Develop and Operationalise a Partner Communication Strategy</p> <p>Enhancing externally mobilized resources and the capital investments funded by development partners.</p> <p>Strengthening Public Private Partnerships (PPP) coordination.</p> <p>Capacity building county sectors to develop proposals for funding by development partners.</p>	<ul style="list-style-type: none"> a) Socialize government staff and partners on the policy b) Attract additional staff capacity in partnership building and External Resource Mobilization c) Create strong linkages between the Directorate of Strategic Partnerships and departments by appointing Departmental Partnership Coordinators d) Train staff in target areas in external resource mobilization e) Establish a Partnership Resource Centre (PrC) to: f) Update partnership Data Base g) Create a File Plan (File Classification and Indexing) h) Automate partnership data base and programmes i) Formulate and operationalize an External Resource Mobilization Strategy j) Draft the Strategy k) Create Grants Making Unit within the Directorate of Strategic Partnerships l) Design and implement promotional activities on county programmes m) Raise public awareness to popularize Makueni as a favorable destination of investments and grants n) Socialize government and partners staff on the policy and key partnership making procedures o) Formulate related work procedures including: p) Due Diligence Procedure q) Concept Notes and Proposal Writing Procedure r) Joint Work Planning Procedure s) MoU Audit Procedure t) Identify partner information needs u) Identify effective communication channels v) Document and share information with partners periodically
	Institutionalise Partner Caucuses	<ul style="list-style-type: none"> a) Co-create and implement sector priorities and plans b) Organize periodic reflections and reviews c) Document and share lessons and best practices
	Strengthen county legal processes	<ul style="list-style-type: none"> a) Receiving sermons, drafting of pleadings & submissions/ court attendances & consultations with relevant departments and agencies b) Drafting and attestation of legal instruments c) Conveyancing d) Monitor implementation of the National and County legislations e) Management of legal instruments executed by the County to ensure compliance f) Conduct Legal audit g) Sensitization of staff on national values and

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		principles and Chapter Six on Integrity
Enforcement Compliance	Strengthening Enforcement and compliance of county laws and regulations. (Animal control, Public transportation and bus park management RRIs on market days in various Major markets, Alcoholic drinks and licensing, sand utilization, Environmental pollution, Buildings and construction	<ul style="list-style-type: none"> a) Strengthen institutional capacity through staff recruitment and training (Purchase of enforcement uniforms, Tools and Equipment; radio walkie talkies, road barriers, vehicle clamps, clubs, Purchase of vehicles and motorcycles & Staff facilitation) b) Enhance intergovernmental collaborations and relations with other stakeholders c) Conduct public awareness on the importance of compliance and encourage citizen reporting
Participatory Development, Civic Education, Research, documentation and knowledge management		
Participatory Development Enhancement	<p>Strengthening devolution and enactment of legal and policy framework necessary for devolved service delivery</p> <p>Increasing mobilization, platforms and participation for marginalized communities</p>	<ul style="list-style-type: none"> a) Formulation of the county project implementation and management bill, 2024 b) Establishment of a single project management unit c) Establishment and operationalization of the Development committees d) Inclusion in community in participation and decision-making e) Value of community contribution in development f) Community feedback program g) Capacity building/mentorship to PMCs and PSCs h) Enhancing youth led public participation framework i) Refurbishing the county's participatory processes through digitization in collaboration with FLOCCA and KDSP Programs j) Management of Participatory processes data k) Strengthening County Grievance Redress Mechanism l) Strengthening community led development initiatives
Strengthening Civic Education and access to information	<p>Community sensitization, voice and action</p> <p>Increasing access to information, Transparency and accountability enhanced</p>	<ul style="list-style-type: none"> a) Development of civic education curriculum b) County Civic Education Framework c) Undertaking civic education forums/activities d) Radio Education e) Operationalization of the county Printing service f) Operationalization of the ward based community resource centers g) Social accountability initiatives h) Open Governance program
Centre for Research, documentation and Knowledge management	Operationalization of the Centre for Research, documentation and Knowledge management	<ul style="list-style-type: none"> a) Operationalization of the departmental committees for research, documentation and knowledge management b) Establish an E-platform for Research, Documentation and knowledge management (ONE-STOP Devolution Knowledge Hub) c) Finalization of the Research and Knowledge management strategy and policy d) Undertake annual knowledge & learning consortium e) Equipping of the Centre for research,

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		documentation and knowledge management f) Undertaking research, documentation and knowledge gathering across departments
Capacity development and Technical support for a working devolution	Operationalization of the School for devolution and community led development Enhancement of Kenya devolution support program	a) Registration of the School for Devolution and Community Led Development b) Recruitment and capacity building of the next cohort at the School for Devolution and Community Led Development c) Management, review and reporting of the devolution support programs d) Creation and operationalization of devolution capacity development structured and sector working group e) Devolution governance program –KDSP II
Disaster Risk Mitigation and Preparedness		
Disaster Management and Coordination	Enhance coordination of special programs and emergency relief efforts.	a) Carry out strategic and periodic surveys to inform vulnerability of our citizens b) Purchase of Food and non-food items to cushion disaster stricken households c) Coordination of disaster response, relief, rehabilitation and reconstruction exercises d) Partner with related parties who are in same field to have a joint approach to disaster responses
	Integrate Disaster Risk Reduction (DRR) into county development planning.	a) Mainstreaming of DRR into county development projects by training of county Directors and technical officers, designers, engineers and clerk of works , PMCs and project managers on mainstreaming key disaster mitigation interventions into project and Programmes bills of quantities
	Strengthen fire response capacity across the county and beyond	a) Establishment and Equipping of fire stations at strategic locations (Tawa, Sultan Hamud and Kambu) I'm line with the CIDP b) Maintenance of the established fire stations through purchase of assorted technical rescue equipment, fire and water rescue equipment, payment of fire station bills (electricity and water), repairs and renovations c) Training and capacity building of Fire fighters and disaster response teams
	Develop and maintain a comprehensive disaster risk management (DRM) information system.	a) Continuously updating the county disaster Risk Profile including fires, floods, drowning, mudslides etc. b) Establishment of a knowledge management system on disasters c) Sensitise the citizens on various disasters and their implications with the aim of pursuing them to appreciate preparedness to disasters
	Improve disaster management planning and preparedness.	a) Preparation of Disaster management/ contingency plan(s), b) Development and Review of Disaster management/Response plans c) Continuously sensitise staff on disaster preparedness benefits
	Enhance early warning systems and information dissemination to relevant stakeholders.	a) Development of EWS posters, SMSes, holding tele and radio shows, training of County and Sub County Steering Groups, formation and training of county, Sub county, Ward and Village Disaster

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		management committees
Alcoholic Drinks Control, Licensing & Coordination	Coordination of alcoholic drinks control.	a) Sensitization for Application & award of liquor licenses.
	Enhance alcoholic drinks control	a) Carry out strategic and periodic inspection of alcohol premises
	Adherence of Makueni County Alcoholic Drinks Control Act, 2014	a) Enforcement for compliance and general control of liquor businesses
	Public education on alcoholic drinks control	a) Community rehabilitation and psychosocial support.
	Operationalization of Makueni County Alcoholic drinks control act, 2014.	a) Formulate alcoholic drinks control guidelines and regulations.
	Promoting long term health and well-being.	a) Provide after-care Services
Result based Monitoring and Evaluation management		
Result based Monitoring and Evaluation management	Enhance result based Monitoring and Evaluation management	<ul style="list-style-type: none"> a) Reengineering of monitoring, evaluation, reporting and learning in the county. b) Finalization and implementation of the County knowledge management policy c) Operationalization of Monitoring and Evaluation Policy and guidelines d) Strengthen the county statistical systems. e) Implement County integrated monitoring and Evaluation Systems(CIMES) guidelines f) Preparation of County M&E Plans g)
Resource Mobilization		
Revenue Mobilization	Optimal collection of Own Source Revenue	<ul style="list-style-type: none"> a) Deepening revenue automation to enable instalment payment of licenses, half year and quarterly permits, license discounting for timely full compliance, as well as self-service portal b) Enhance compliance through market outreach clinics and identification of revenue champions in various markets c) Staff training on key skills in revenue collection and reporting d) Face lifting and renovation of ward offices to improve client experience
Public Finance Management		
Public Finance Management	Enhance fiscal discipline	<ul style="list-style-type: none"> a) Implementing Programme Based Planning and Budgeting, b) Enhancing documentation, management and reporting of the County Assets, c) Undertaking annual expenditure review, d) Automate budget execution process, e) Strengthening internal controls and systems.

4.7. Sector Indicative Ceilings

129. The county government is operating under a constrained fiscal environment and will adopt zero-based budgeting to guide prioritization and allocation of available resources to priority programmes and projects. Therefore, sectors and departments are encouraged to review, cost and prioritize their planned activities, projects and

programmes for consideration of sector ceilings for FY 2025/26 and in MTEF. In the FY 2025/26 the county resource allocation to sectors/departments is guided by the priorities outlined in this 2024 CBROP, fiscal responsibility, sustainability and community priorities. The priorities in the CBROP are aligned with the County Annual Development Plan 2025/26 projects which were identified during public participation. The resource allocation criteria for FY 2025/26 is guided by;

- a) Alignment with the 2025/26 ADP strategic interventions and sector priorities which are outcome-oriented to achieve the County development agenda;
- b) Programmes and projects that will stimulate local economies for shared prosperity;
- c) Consideration of completion of phased and new flagship project priorities
- d) Consideration of sector non-discretionary expenditure items;
- e) Completion of all ongoing and stalled projects and
- f) Payment of verified pending bills
- g) Adopt a Zero-Based Budgeting approach in preparing the FY 2025/26 and future budgets

Table 37: Indicative Ceilings for MTEF period FY 2023/24 – FY 2027/28

Department/Entity	Class	FY 23/24 Printed Budget Estimates	FY 24/25 Printed Budget Estimates	FY 25/26 Projected Budget Estimates	FY 26/27 Projected Budget Estimates	FY 27/28 Projected Budget Estimates
County Attorney Office	Salary	14,072,319	19,935,936	20,932,733	21,124,267.51	21,317,554.55
	O&M	34,782,093	28,903,447	28,903,447	29,192,481.47	29,484,406.28
	Dev Gross	-	9,300,000	30,000,000	30,230,400.00	30,462,569.47
	Total	48,854,412	58,139,383	79,836,180	80,547,148.98	81,264,530.31
County Public Service Board	Salary	34,928,333	41,499,472	43,574,446	43,973,152.18	44,375,506.52
	O&M	37,885,314	36,667,788	36,667,788	37,034,465.88	37,404,810.54
	Dev Gross	-	-	-	-	-
	Total	72,813,647	78,167,260	80,242,234	81,007,618.06	81,780,317.06
Department of Lands, Urban Planning and Development, Environment and Climate change	Salary	53,120,831	56,904,726	59,749,962	60,296,674.15	60,848,388.72
	O&M	41,141,242	28,896,556	28,896,556	29,185,521.56	29,477,376.78
	Dev Gross	287,143,759	336,221,435	336,221,435	338,803,615.62	341,405,627.39
	Total	381,405,832	422,022,717	424,867,953	428,285,811.33	431,731,392.89
Wote Municipality	Salary	-	2,954,428	3,102,149	3,130,533.66	3,159,178.05
	O&M	48,981,275	69,170,867	69,170,867	69,862,575.67	70,561,201.43
	Dev Gross	15,091,169	54,883,771	54,883,771	55,305,278.36	55,730,022.90
	Total	64,072,444	127,009,066	127,156,787	128,298,387.69	129,450,402.37
Emali Municipality	Salary	-	8,830,055	9,271,558	9,356,392.76	9,442,003.75
	O&M	27,653,364	26,980,186	26,980,186	27,249,987.86	27,522,487.74
	Dev Gross	26,546,800	74,145,569	74,145,569	74,715,006.97	75,288,818.22
	Total	54,200,164	109,955,810	110,397,313	111,321,387.59	112,253,309.71
Governorship	Salary	71,883,429	55,030,330	57,781,847	58,310,550.90	58,844,092.44
	O&M	398,617,040	483,696,050	483,696,050	488,533,010.50	493,418,340.61
	Dev Gross	-	-	-	-	-
	Total	470,500,469	538,726,380	541,477,897	546,843,561.40	552,262,433.05
Department of Trade, Marketing, Industry, Culture and Tourism	Salary	41,212,158	58,990,000	61,939,500	62,506,246.43	63,078,178.58
	O&M	107,471,725	83,980,000	83,980,000	84,819,800.00	85,667,998.00
	Dev	19,893,722	34,250,000	52,000,000	52,399,360.00	52,801,787.08

Department/Entity	Class	FY 23/24 Printed Budget Estimates	FY 24/25 Printed Budget Estimates	FY 25/26 Projected Budget Estimates	FY 26/27 Projected Budget Estimates	FY 27/28 Projected Budget Estimates
	Gross					
	Total	168,577,605	177,220,000	197,919,500	199,725,406.43	201,547,963.66
Department of Gender, Children, Youth, Sports and Social Services	Salary	37,006,189	51,966,026	54,564,327	55,063,590.59	55,567,422.45
	O&M	98,526,499	21,389,604	21,389,604	21,603,500.04	21,819,535.04
	Dev Gross	92,377,740	164,815,000	172,482,817	173,807,485.03	175,142,326.52
	Total	227,910,428	238,170,630	248,436,748	250,474,575.67	252,529,284.01
County Secretary	Salary	312,696,192	58,767,432	61,705,804	62,270,412.11	62,840,186.38
	O&M	107,248,580	76,400,000	76,400,000	77,164,000.00	77,935,640.00
	Dev Gross	-	-	-	-	-
	Total	419,944,772	135,167,432	138,105,804	139,434,412.11	140,775,826.38
Department of Finance & Socio-economic Planning	Salary	225,244,138	226,697,666	238,032,549	240,210,546.82	242,408,473.33
	O&M	288,234,606	316,188,022	316,188,022	319,349,902.22	322,543,401.24
	Dev Gross	54,787,552	28,800,000	28,800,000	29,021,184.00	29,244,066.69
	Total	568,266,296	571,685,688	583,020,571	588,581,633.04	594,195,941.26
Department of ICT, Education and Internship	Salary	493,084,776	714,757,884	750,495,778	757,362,814.37	764,292,684.12
	O&M	208,486,800	111,369,343	111,369,343	112,483,036.43	113,607,866.79
	Dev Gross	249,913,827	321,800,000	321,800,000	324,271,424.00	326,761,828.54
	Total	951,485,403	1,147,927,227	1,183,665,121	1,194,117,274.80	1,204,662,379.45
Department of Roads, Transport, Works & Energy	Salary	76,585,872	82,719,715	86,855,701	87,650,430.66	88,452,432.10
	O&M	83,484,383	56,022,564	56,022,564	56,582,789.64	57,148,617.54
	Dev Gross	570,628,703	841,264,094	559,079,544	563,373,274.90	567,699,981.65
	Total	730,698,958	980,006,373	701,957,809	707,606,495.20	713,301,031.29
Department of Agriculture, Livestock, Fisheries and Cooperative Development and Irrigation	Salary	243,802,652	224,510,531	235,736,058	237,893,042.93	240,069,764.27
	O&M	58,438,425	39,489,513	39,489,513	39,884,408.13	40,283,252.21
	Dev Gross	699,186,309	261,864,071	261,864,071	263,875,187.07	265,901,748.50
	Total	1,001,427,386	525,864,115	537,089,642	541,652,638.13	546,254,764.99
Makueni Fruit Development and Marketing Authority	Salary	18,892,637	16,602,102	17,432,207	17,591,711.69	17,752,675.86
	O&M	31,463,776	23,627,230	23,627,230	23,863,502.30	24,102,137.32
	Dev	58,049,729	56,499,364	56,499,364	56,933,279.12	57,370,526.70

Department/Entity	Class	FY 23/24 Printed Budget Estimates	FY 24/25 Printed Budget Estimates	FY 25/26 Projected Budget Estimates	FY 26/27 Projected Budget Estimates	FY 27/28 Projected Budget Estimates
	Gross					
	Total	108,406,142	96,728,696	97,558,801	98,388,493.11	99,225,339.88
Department of Water, & sanitation	Salary	70,674,325	82,009,068	86,109,521	86,897,423.12	87,692,534.54
	O&M	40,814,280	35,364,931	35,364,931	35,718,580.31	36,075,766.11
	Dev Gross	627,000,693	396,117,578	446,117,578	449,543,761.00	452,996,257.08
	Total	738,489,298	513,491,577	567,592,030	572,159,764.43	576,764,557.74
Sand Authority	Salary	21,264,094	25,342,473	26,609,597	26,853,074.81	27,098,780.45
	O&M	42,671,793	26,251,406	26,251,406	26,513,920.06	26,779,059.26
	Dev Gross	10,228,589	10,000,000	10,000,000	10,076,800.00	10,154,189.82
	Total	74,164,476	61,593,879	62,861,003	63,443,794.87	64,032,029.53
Department of Health Services	Salary	2,326,881,228	2,455,083,449	2,577,837,621	2,601,424,835.23	2,625,227,872.47
	O&M	946,098,314	633,760,972	633,760,972	640,098,581.72	646,499,567.54
	Dev Gross	531,108,203	1,062,729,401	1,062,729,401	1,070,876,890.19	1,078,189,365.94
	Total	3,804,087,745	4,151,573,822	4,274,327,994	4,312,400,307.14	4,349,916,805.95
Department of Devolution, Public Service, Public Participation and Special Programmes	Salary	212,699,685	216,104,393	226,909,613	228,985,835.96	231,081,056.36
	O&M	112,493,846	107,750,564	107,750,564	108,828,069.64	109,916,350.34
	Dev Gross	22,834,646	37,500,000	37,500,000	37,788,000.00	38,078,211.84
	Total	348,028,177	361,354,957	372,160,177	375,601,905.60	379,075,618.53
County Assembly	Salary	345,094,338	431,065,553	452,618,831	456,760,293.30	460,939,649.99
	O&M	536,958,622	439,572,613	439,572,613	443,968,339.13	448,408,022.52
	Dev Gross	66,948,488	32,000,000	32,000,000	32,245,760.00	32,493,407.44
	Total	949,001,448	902,638,166	924,191,444	932,974,392.43	941,841,079.95
Overall Budget	Salary	4,599,143,196	4,829,771,239	5,071,259,802	5,117,661,829	5,164,488,435
	O&M	3,251,451,977	2,645,481,656	2,645,481,656	2,671,936,473	2,698,655,837
	Dev Gross	3,331,739,929	3,722,190,283	3,536,123,550	3,563,266,706	3,589,720,736
	Total	11,182,335,102	11,197,443,178	11,252,865,008	11,352,865,008	11,452,865,008

4.8. Public Participation and Stakeholders Engagement

130. The 2024 CBROP was prepared through a participatory and inclusive process. The County Treasury engaged SWG members, budget implementation committees, and county departments and agencies to provide financial and non-financial performance data for FY 2023/24. These sectors also proposed strategic interventions for FY 2025/26 and the MTEF period. Additionally, the County Treasury sought input from the County Budget and Economic Forum (CBEF), whose contributions were pivotal in developing and finalizing the document in line with Section 137 of PFMA, 2012.

5.0. CHAPTER FIVE: MEDIUM TERM REVENUES STRATEGY

131. The Kenyan Constitution 2010, grants county governments the authority to levy taxes and other fees required to pay for initiatives and programs related to development. In addition, Section 132 of the Public Finance Management Act of 2012 calls for the preparation of a Finance Act that will specify methods to enhance own source revenue and serve as guidelines for the application of taxes and charges. The County Treasury is responsible for implementing measures that guarantee sufficient funding for county development projects, including the enhancement of OSR to keep up with the growing demand for public services.
132. In FY 2023/24 the County own source revenue contributed 11 percent of the total budget funding. Despite the remarkable improvement compared to the previous years, there is need to reduce over reliance on funding from the National exchequer whose growth has stagnated. The county resource basket will be enhanced through unlocking the potential in land based revenue, automation, accelerated public awareness on the advantages of paying taxes and other fees and charges. The county will implement initiatives to increase revenue and promote financial discipline. This will include;

No	Objective	Strategies
1.	Enhance compliance	a) Introduce instalment payments b) Incentivize businesses through discounted payments
2.	Optimize land-based revenue mobilization	a) Ensure timely billing of ratepayers b) Update the property registers c) Enforcement of development controls d) Introduce “Ardhi Makueni” for property rates
3.	Streamline the unstructured streams	a) Structure the market sheds and slabs b) Establish a data base for parking slots, market sheds and slabs c) Erect and revive cess barrier points at Kibwezi, Nguu Masumba, Muooni, Mbuvo, Kalawa
4.	Automation	a) Rollout of the OSR Officer daily reporting and performance management system b) Integrate CIHMS with the County Revenue System c) E-licensing for the Veterinary Services
5.	Formulate Revenue Policies	a) Develop tariff and pricing policy b) Prepare Tax Waiver Administration Bill
6.	Customer Sensitization and Awareness	a) Utilize mainstream and social media to inform, educate, and sensitize taxpayers on the importance of voluntary payment and the payment modes/channels available b) Partner with the opinion leaders and market heads to champion their Own Source Revenue strategies at the grassroots

6.0. CHAPTER SIX CONCLUSION

133. The 2024 CBROP will form the basis for the development of the 2025 CFSP that will detail the progress made towards the County development agenda as provided in the CIDP 2023-27. The County Government in the FY 2025/26 and over the medium term will focus on agricultural revitalization through the promotion of key value chains; provision of quality healthcare services, basic water services through the last mile water program, critical infrastructure and trade promotion and enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public goods.
134. The county operates within the constrained fiscal environment, making it essential to prioritize budget accuracy and maximize value through the efficient use of available funds. During the FY 2025/26 and over the medium term, the Government will adopt Zero Based Budgeting Approach to guide the prioritization and allocation of resources to projects and programmes. Sectors are, therefore, required to review and re-evaluate planned programmes and projects for FY 2025/26 and focus on priorities aimed at wealth creation, safeguarding livelihoods, creating jobs, revitalizing businesses and economic growth.
135. The indicative sector ceilings will serve as a guide in the preparation of the 2025 CFSP and formulating budget estimates for the FY 2025/26 and the. Sectors and departments are encouraged to realign their programs and sub-programs to the provided ceilings and the County Government priorities outlined in the CIDP 2023-27 and the ADP 2025/26.
136. All departments are expected to strictly adhere to and execute all key budget activities within the specified timelines according to the 2025/26 – 2027/28 Budget calendar and ensure timely and smooth finalization of the MTEF budget for 2025/2026 and over MTEF period.