



Republic of Kenya



Government of Makueni County

COUNTY TREASURY



FINANCIAL YEAR 2023/24 CITIZEN BUDGET

Theme

"Enhancing efficiency for economic growth and community resilience"

"Waūni wa kwika nesa na ūlūngalu"



Citizen Budget June 2023

Government of Makueni County

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1.0. Introduction

The FY 2023/24 Budget is the 1st Budget to implement the third generation CIDP 2023-2027. The budget is guided by the development philosophy of *Wau ni Kwika Nesa na Ulungu* – the desire to do good with integrity and a rallying call for “Our people, our Priority”.

2.0. Objectives

The Objectives of the FY 2023/24 Budget estimates are;

- i. To enhance universal water access in the County.
- ii. To increase sustainable agriculture production, value addition and market access for targeted value chains
- iii. To improve urban and rural infrastructural development socio economic transformation
- iv. To increase industrialization and enterprise development by creating a conducive environment for investment and employment creation
- v. To enhance access to quality and affordable health services



3.0. Economic Assumptions underlying the FY 2023/24 Budget

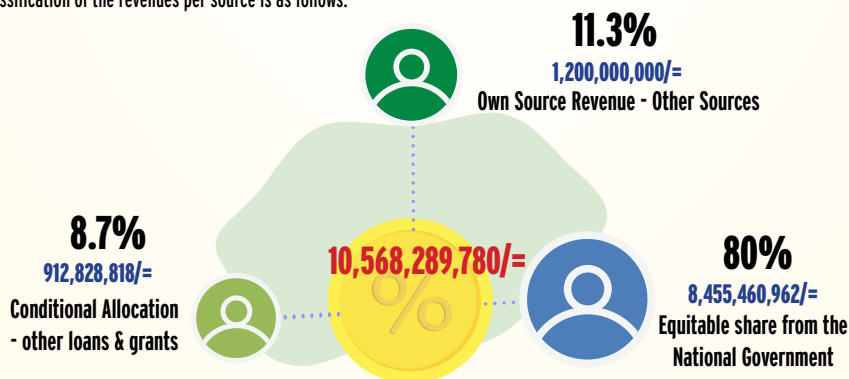
The economic assumptions underlying the FY 2023/24 Budget are as follows:-

- i. **National economic growth of 6.1 percent in 2023.**
The economy is expected to grow by 6.1 percent buoyed by harvests from the current rainy season leading to a general reduction in food inflationary pressures. This will affect positively the growth of the County Gross County Product which will result to enhanced mobilization of revenues to fund the budgeted programs.
- ii. **Timely release of equitable share from National Treasury**
The effective implementation of the budget will be determined by how the National Treasury disburses the equitable share to the county.
- iii. **Enhanced Own Source Revenue**
The County assumes enhanced own source mobilization to fund the various county development programs and avoid accumulation of pending bills.
- iv. **Favorable Weather**
Over 78 percent of Makueni citizenry rely on agriculture as the source of their livelihoods. The FY 2023/24 budget assumes favorable weather in the year which will enhance food security and increase the citizens incomes.
- v. **Political Goodwill**
For the successful implementation of the budget, political good will from both the County Assembly and County Executive will be critical. The budget assumes there will be enhanced collaboration and support towards implementing the envisaged development agenda.
- vi. **Timely funding from development partners**
To deliver on the donor funded projects, the Government expects that funding from the development partners will be timely.
- vii. **Sustainable wage bill**
The Government will restrict employment of staff to the only critical technical cadres. This is expected to maintain and avoid the increase of the county wage bill from the current 42 percent.

4.0. Revenue

The county expects to finance its budget from four sources of revenue that is; own source revenue (collections from fees and charges), equitable share from the national government, conditional loans and grants.

The classification of the revenues per source is as follows.





5.0. Local Revenue Generation Measures

The county will implement the following strategies to enhance own source revenue mobilization.

- Strengthening whole government approach in Own Source Revenue mobilization
- Leveraging on Technology to fully automate all revenue streams
- Enhancing policy and legislative frameworks for revenue administration
- Instituting measures to recover outstanding debts owed in respect of plot rent from all defaulters.
- Leveraging on the Valuation roll to enhance collection of land based Revenues
- Establishing a county court to handle cases of non-compliance
- Restructuring the billing regime to ensure all related businesses activities for a single client are billed once.
- Establishing a dedicated Enforcement and Compliance Unit that is appropriately trained to handle all revenue matters.
- Restructuring revenue administration from geographical to functional approach

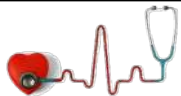
Own Source Revenue FY 2022/23 and Projection for FY 2023/24

Actual FY 2022/23		Target FY 2023/24					
 NHIF LINDA MAMA BORESHA JAMII		 Medical Health Services Fees/ FIF		 Single Business Permits / Application Fees		 Makueni Fruit Processing Plant Fees	
304,440,461	280,000,000	144,300,435	200,000,000	122,089,290	150,000,000	51,207,000	70,000,000
 Liquor License Fees		 Sand Authority Fees		 Parking Fees		 Plot Rates/Rent Fees & other dues	
46,830,100	50,000,000	27,721,334	35,000,000	23,747,047	32,500,000	22,222,548	149,500,000
 Market Entrance Fees		 Public health Services Fees		 Development Approvals Fees		 Others /Direct Credits/Deposits	
21,947,089	45,000,000	17,874,150	25,000,000	15,350,680	50,000,000	14,520,145	
 Advertisement & Wall Branding Fees		 Agricultural Cess		 Veterinary Health Fees		 Stock Market Fee	
13,800,222	15,200,000	13,777,120	14,000,000	8,087,243	10,000,000	6,903,168	8,000,000



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 Universal Health Care Registration Fees 6,228,00030,000,000	 Application And Conservancy Fee 4,620,9004,200,000	 Kiosk Renewal Fee 4,437,9505,000,000	 Other Revenues (Insurance Compensation, and Salary Refund) 3,550,000
 Stall Rent Fees 3,211,0253,500,000	 Stock Movement Fee 3,073,5555,000,000	 Building Material Cess 2,639,9202,500,000	 Motor Veh/Cycle Reg Fees 2,250,9492,500,000
 Water & Environment Fees- Consent, Nema, mining, penalties 1,835,5302,000,000	 Weights & Measures 1,116,0751,800,000	 Fines and Penalties Fees 1,008,6211,000,000	 Fire Certificates 829,5001,000,000
 Agriculture Training Conference 666,0502,000,000	 Hire of County Facilities / Equipment /Gym Fees 520,000500,000	 Agricultural Mechanization 340,2502,000,000	 Community Information Centers Fees 268,890500,000
 Coop Audit services Fees 245,740300,000		 Ask Show 2,000,000	
TOTAL		891,595,986	1,200,000,000

6.1. External Sources Generating Measures

To enhance external resource mobilization, the County will;

- Enhance strategic partnership with the national government.
- Strengthen the External Resource Mobilization Unit and Strategic Partnerships Directorate.
- Establish a County Public Private Partnership unit
- Train and equip a critical mass of staff with knowledge and skills on external resource mobilization including grants and Private Public Partnerships.
- Improve the regulatory frameworks for external resource mobilization including policies and guidelines on Partner Engagements and Private-Public Partnerships.
- Initiate the process of preparing a County Infrastructure bond



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6.0. 6.O.FY 2023/24 Expenditure

6.1. Allocation per Economic Classification



6.2. Overall Budget allocation to All County Department and Entities

The County allocation of the total budget for FY 2023/24 is as indicated below

Budget Allocation per Department (in Kshs Millions)

Recurrent Budget (M)

Development Budget (M)

Overall Budget (M)



214 - 214

Governorship



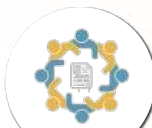
591 - 591

County Secretary



34 - 34

County Attorney's Office



311 22 333

Devolution, Public Participation, County administration and Special Programmes



541 20 561

Finance, Planning, Budget and Revenue



311 937 1,247

Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development



572 242 814

ICT, Education and Internship



67 140 208

Gender, Children, Youth, Sports and Social Services



3,162 429 3,592

Health Services



122 200 322

Trade, Marketing, Industry, Culture and Tourism



163 496 658

Infrastructure, Transport, Public Works and Energy



81 130 212

Lands, Urban Planning and Development, Environment and Climate change



34 15 49

Wote Municipality



17 43 60

Emali Municipality



102 491 593

Water and Sanitation



64 15 79

Sand Authority



76 - 76

County Public Service Board



882 46 928

County Assembly

Total

7,342 3,226 10,568



6.3. Expenditure Measures and Cost Controls

The Government is committed towards enhancing prudence in resource mobilization and utilization /expenditure management for enhanced efficiency in service delivery. In the FY 2023/24 the government will;

- Minimize expenditures of non -core items and allocate more resources towards activities aligned to the Government prioritized development objectives.
- Align the expenditure commitments to the county cash flow to avoid accumulation of pending bills.
- Enhance efficiency in the County budget implementation process to reduce the turnaround time from requisition to payment of suppliers
- Strengthen Budget Implementation Committees to effectively track and monitor budget implementation.
- Enhance program and project implementation
- Strengthen Internal Audit.

7.0. Budget Highlights

7.1. Agriculture, Irrigation, Livestock, Fisheries and Cooperatives Development

In the FY 2023/24, the County Government is committed to:

- Promoting zoning and value chain development.
- Strengthening pest and disease control and post-harvest management
- Developing irrigation infrastructure.
- Enhancing agricultural extension services
- Diversification of agriculture and livestock enterprises.
- Enhancing coordination and collaboration with development partners
- Promoting agro processing and value addition
- Promoting Co-operative development

To enhance Food security and sustainable livelihoods, the Government has allocated:

- Kshs. 69.5M -Land, crop development and agricultural productivity.
- Kshs. 22.5M -for Livestock production, management and development.
- Kshs. 80m - Agribusiness
- Kshs. 8.5M - Cooperative development
- Kshs. 75M - Mbavani Irrigation Scheme in Kalawa
- Kshs. 67.5M- Value Chain Development at Ward level
- Kshs 255M - National Agricultural Value Chain Development Project (NAVCDP)
- Kshs 150M - (National Agricultural and Rural Inclusive Growth Project (NARIGP)
- Kshs 14M - Agriculture extension programme
- Kshs 15M -Makueni Integrated Grain Value Chain Development Project
- Kshs 162M -Conditional Grant for Provision of Fertilizer Subsidy Programme
- Kshs 15M - Establishment of low pest zone



The National Mango conference at Wote



Launch of livestock vaccination at Kathulumbi livestock yard



7.2. Water and Sanitation

Universal Water Access

The strategies to be implemented in the FY 2023/24 include;

- Water harvesting and distribution
- Enhancing water resources and governance.
- Improving sanitation and water safety.

Key Allocations for FY 2023/24 are:

- Kshs.173M-Water harvesting and storage
- Kshs. 243M- Piped water supply infrastructure
- Kshs. 64.8M- Ground Water Development
- Kshs. 50M for Athi Tunguni to Kilela Hills Water Project
- Kshs 40M- Mulima Water Project in Mbooni Subcounty
- Kshs 17M for Athi Kalawa WASH Project



Launch of desilting Ndukuma Earth dam



Launch of Kanthuni Borehole

7.3. Health Services

Providing Universal Health Coverage

The Government is committed to provide quality affordable health services to the citizens.

It will strengthen Universal health care by ensuring all Hospitals, Health Centres and Dispensaries are supplied with drugs and have adequate personnel to provide services

In 2023/24 FY, the Government will implement the following strategies;

- Enhance access to preventive healthcare services
- Strengthen Community Health Strategy
- Strengthen Curative Healthcare Services
- Enhance Rehabilitative Healthcare Services
- Improve Health Facility Infrastructure
- Enhance adoption of ICT in Healthcare.

Key allocation in the FY 2023/24 budget include

- Kshs 288M- Medical Drugs
- Kshs 250M- NHIF, Linda Mama reimbursements and EDU afya
- Kshs 120M- Facility Improvement Fund
- Kshs 100M- Universal health care
- Kshs 96.5M-Upgrading of health facilities
- Kshs 50M- Equipping of health facilities
- Kshs 31.5M-Acquisition of ambulances and county ambulance services
- Kshs 25M- Recurrent Financing of Healthcare
- Kshs 23M- Community Health strategy and medical outreach
- Kshs 11M- Reproductive Health-Family planning



Commissioning of Tawa sub-county maternal hospital and child unit



Launch of the Neurosurgery Medical Camp



7.4. Trade Marketing, Industry, Culture and Tourism

Promoting Trade and Industrialization

In the FY 2023/24, the County Government is committed to facilitating sustainable wealth creation in the County. Key Allocation in the FY 2023/24 budget include:

- i. Kshs 92.5 M - Trade promotion and development
- ii. Kshs 100 M - Industrial development
- iii. Kshs 7.5 M - Tourism development and promotion
- iv. Kshs 17M - Culture, Music and the Arts promotion



Launch of Makueni tourism circuit



Rural industrialization at ENI Kwa Kathoka



Makueni Cultural food festival

7.5. Infrastructure, Roads, Public works and Energy

Increasing the coverage of motorable roads and enhancing electricity connectivity

In the FY 2023/24, the County Government is committed to be a world-class provider of cost-effective public utilities, infrastructure, facilities and services in the areas of energy, transport and built environment.

In the FY 2023/24, the County Government will major on;

- i. Road transport
- ii. Infrastructure development
- iii. Energy Infrastructure & development

Main Allocation in the FY 2023/24 budget include:

- i. Kshs 390.1 M -Road transport
- ii. Kshs 3.2 M - Infrastructure development
- iii. Kshs 105.75M - Energy infrastructure & development
- iv. Kshs 32M - Green Energy Promotion



Signing an MoU on adoption of renewable energy



The 31.5-kilometer Kwa-Mutula Road



7.6. Land, Urban Planning and Development, Environment and Climate Change

Urban and Rural Planning and Climate Change Management

The County government of Makueni is committed in ensuring equitable and sustainable use of county land and natural resources.

In 2023/24 FY, the Government will implement the following strategies;

- i. Land Survey & Mapping
- ii. Urban Planning
- iii. Mining mapping & development
- iv. Environment management and protection

Key Allocation in the FY 2023/24 budget include:

- i. Kshs 28M - Land Survey & Mapping
- ii. Kshs 25M - Urban Planning
- iii. Kshs 2.2M - Mining mapping & development
- iv. Kshs 89.0M - Environment management and protection
- v. Kshs 15 M - Sand Conservation and Utilization Authority



Launch of EireKenya Irish Village, in Malili



Tree planting at Konza Techno City

7.7. Gender, Children, Youth, Sports and Social Services

Women and Youth Empowerment, sports and Social Inclusion

In the FY 2023/24, the County Government will focus on:

- i. Gender and Social Development
- ii. Sports Development
- iii. Youth Empowerment

Main Allocation in the FY 2023/24 budget include:

- i. Kshs. 48.4M - Gender and Social Development
- ii. Kshs. 66M - Sports development
- iii. Kshs. 25.7M - Youth empowerment



Support to the vulnerable



Award at KYISA Games



7.8. ICT, Education and Internship

Enhancing Quality Education & Training and Accelerating Application of ICT

The County government of Makueni is committed in ensuring there is competitive education, training, technology and innovation system for sustainable development in the county.

In the FY 2023/24, the County Government will focus on:

- Early childhood development education
- Technical training & non-formal education
- Support to Education and Library Services
- ICT Infrastructure & Systems Development

Key Allocations for FY 2023/24 are:

- Kshs. 130M - Early childhood development
- Kshs. 59.7M - Technical training & non-formal education
- Kshs. 133.3M - Support to Education and Library Services
- Kshs. 35M - ICT Infrastructure & Systems Development
- Kshs 15M - internship programme



Launch of myCounty digital app



Launching of Malivani model ECDE



CTTI Wote

7.9. Wote and Emali/Sultan Hamud Municipalities

Ensuring Standard Development of Urban Centers

The County Government will continue supporting development for Municipalities as key drivers of growth.

- Kshs 67 M - Emali /Sultan Hamud Municipality
- Kshs 49M - Wote Municipality



Mukuyuni market under Wote Municipality



Emali Municipality market

7.10.Devolution, Public Participation, County Administration and Special Programmes

Ensuring efficient and effective devolution support services

In the FY 2023/24, the County Government will focus on;

- Disaster risk mitigation and Response
- Participatory Development & Civic Education
- Co-ordination of Service Delivery and Enforcement
- Liquor Drinks Control and Licensing

Key allocations

- Kshs. 13M - Public participation and civic education
- Kshs. 30M - Enforcement and compliance
- Kshs. 10M - Disaster risk mitigation and Preparedness



Receiving road traffic accident (RTA) response vehicle



8.0. Budget calendar

Activity	Responsibility	Timeframe/ Deadline
Develop and issue circular on Budget preparation and MTEF guidelines.	C.E.C Finance & Planning	By 30th August 2023
Develop the County Annual Development Plan	C.E.C Finance & Planning	By 1st September 2023
Start of Sector Consultations	All departments - Finance and Planning to co-ordinate in consultation	By 1st September, 2023
Presentation of County Budget Review and Outlook Paper (BROP) to County Executive Committee for approval	County Treasury	By 30th September 2023
Submission of County Budget Review and Outlook Paper (BROP) to the County Assembly	County Treasury	By 11th October, 2023
Dissemination and feedback forums on ADP 2024-25, CBROP 2023 & FY 2023/24 Budget at the Village Clusters	CEC Finance & Planning	September - October 2023
Participatory Budgeting E budgeting - Citizen Engagements on 2024/25 CFSP and FY 2024/25 Budget	To be done in conjunction with departments	By 31st December, 2023
Presentation & Submission of final sector reports	All C.E.Cs /SWGs for their respective departments	By 20th January 2024
Resource allocation panel sittings	All C.E.Cs /SWGs for their respective departments	By 3rd February 2024
Development of County Fiscal Strategy Paper (CFSP)	County Treasury.	By 15th February 2024
Development of County Debt Management Strategy Paper (CDMSP)	County Treasury.	By 15th February 2024
Submission of Debt Management Strategy Paper (CDMSP) to County Assembly	County Treasury	By 28th February 2024
Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury	By 28th February 2024
Issue of circular for finalization of 2023/24 - 2025/26 MTEF estimates and PBB	County Treasury	By 1st March 2024
Circulate Approved County Fiscal Strategy Paper (CFSP) to county executive and Accounting officers	County Treasury	By 6th March 2024
Finalization of Departmental itemized and Programme Based Budget (PBB)	All departments	By 31st March 2024
Presentation of Budget to County assembly	C.E.C Finance & Planning	By 30th April 2024
Approval of the Budget & Appropriation Bill by the County Assembly	County Assembly	By 30th June 2024
Publication of the Budget Estimates	County Treasury	By 17th July 2024
Submission & Approval of the Finance Bill	C.E.C Finance & Planning & County Assembly	By 30th September 2024

9.0.Glossary

Terminology	Definition
CBROP	County Budget Review and Outlook Paper
CDMSP	County Debt Management Strategy Paper
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
ECDE	Early Childhood Education
GCP	Gross County Product

ICT	Information and Communication Technologies
MTEF	Medium Term Expenditure Framework
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain Development Project
PBB	Program Based Budget
WASH	Water, Sanitation and Hygiene