

GOVERNMENT OF MAKUENI COUNTY



REPUBLIC OF KENYA



2023 MAKUENI COUNTY FISCAL STRATEGY PAPER

Theme

“Enhancing efficiency for economic growth and community resilience”

Makueni County Fiscal Strategy Paper (CFSP) 2023

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FOREWORD

The 2023 Makueni County Fiscal Strategy Paper is the first to implement the CIDP 111 2023-2027 which is being finalised. The 2023 CFSP is prepared pursuant to Public Finance Management Act, 2012 (PFMA) Section 117 and outlines the development framework for the FY 2023/24-FY 2025/26 Medium Term Expenditure Framework (MTEF) Period. The CFSP outlines the strategic priorities, programmes and development agenda for FY 2023/24.

The *FY 2023/24 Medium-Term Expenditure Framework* will be guided by the development philosophy of ***Wauni wa Kwika Nesa na Ulungalu*** – the desire to do good with integrity. With a rallying call for **“Our people, our Priority”**. The development theme for the Financial Year will be **‘enhancing efficiency for economic growth and community resilience’** and will be guided by the following principles; infrastructure development for rural and urban areas to improve access to roads, water and sanitation; strengthening cooperatives as vehicle for rural transformation; improving access to universal health coverage; building strategic partnerships for enhanced resource mobilization; automation of government services; youth empowerment and innovation; strengthening public finance management and public sector transformation for performance oriented results and decentralized government services.

The FY 2023/24 revenues are projected to increase to Kshs 10,191,980,170.00 from Kshs 9,832,783,562.00 in FY 2022/23 representing a growth of 4 per cent. The budget will be funded from three main sources namely equitable share – 81.8 percent, Conditional Allocations, loans and Grants – 8.3 percent and Own Source Revenue at 9.8 percent. The government is committed to enhance its resource mobilization strategies by building strategic partnerships for development to ensure delivery of the envisaged development outcomes in the medium term.

The recurrent expenditure for the FY 2023/24 is projected to be Kshs 6,866,046,086.87 an increase of 3 per cent from Kshs 6,660,769,154.00 in the printed estimates for FY 2022/23. The Development Expenditure is estimated to be Kshs 3,325,934,083.13 representing 32% of the total County Budget.

To deliver the envisaged results, all Accounting Officers are encouraged to strengthen their service delivery mechanisms to ensure the services are responsive to the needs of the citizenry. Each department will also be expected to put in place mechanisms to ensure full decentralization to the sub counties and wards. Additionally Departments and entities should embrace automation for efficiency in service delivery.

DAMARIS MUMO KAVOI

**COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE, PLANNING,
BUDGET AND REVENUE**

ACKNOWLEDGEMENT

The 2023 County Fiscal Strategy Paper (CFSP) has been prepared in compliance with the provisions of the Public Finance Management Act, 2012. The paper outlines the current state of the economy, provides fiscal outlook over the medium term and specifies the set strategic priorities and policy goals together with a summary of the Government spending plans, as a basis of the FY 2023/24 budget.

The preparation of the 2023 CFSP was a collaborative effort among various Government Departments, Agencies and development stakeholders. We thank all the spending units, the Ministries, Government Departments and Agencies for timely provision of information and we are grateful for their inputs.

We express our gratitude to the leadership of H.E the Governor, H.E the Deputy Governor, the County Secretary, the County Executive Committee Members, Chief Officers, County Directors and other county technical staff for their support and inputs.

Being the County Treasury's responsibility to oversee and ensure timely preparation and submission of the CFSP, a team from the Department of Finance and Economic Planning led by the Executive Committee Member – Finance and Socio- Economic Planning spent valuable time to ensure the successful completion of this document. Special appreciation goes to Annastacia Muendo (Director, Budget and Expenditure), John Karanja (Asst. Director, Budget), Stanlus Matheka (Ag. Director Socio Economic Planning), Amos Bitok (Senior Economist), Stephen Thiongo (Director Revenue) Richard Mwendwa (Budget Officer), Jackline Kiting'o (Budget Officer), Jeremiah Mutunga (Budget Officer), Nathan Wahome (Economist) and Jacob Kyungu (Economist).

Finally, I express my sincere gratitude to Sector Working Groups (SWGs) and technical officers for their invaluable contribution and input to the document.

MUTUA BONIFACE

**CHIEF OFFICER SOCIO - ECONOMIC PLANNING BUDGETING, REVENUE
AND M&E**

EXECUTIVE SUMMARY

The 2023 Makueni County Fiscal Strategy Paper is the first fiscal strategy paper to implement the 3rd generation County Integrated Development Plan 2023-2027. The CFSP outlines the development agenda for the medium term in line with the theme of building a resilient economy for sustainable development. The CFSP is prepared pursuant to provisions of PFM Act, 2012 and outlines the governments strategic priorities, current state of the economy, fiscal outlook over the medium term and expenditure limits that will form the basis of preparing the FY 2023/24 budget.

The CFSP prioritises interventions on infrastructure development for rural and urban areas to improve access to roads, water and sanitation; strengthening cooperatives as vehicle for rural transformation; increasing commodity prices, improving access to universal health coverage; automation of government services; youth empowerment and innovation; strengthening public finance management and public sector transformation for performance oriented results and decentralized government services. All these are geared towards building a resilient economy for sustainable development.

The 2023 CFSP prioritise on enhanced resource mobilisation to fund the Government agenda. The county will leverage on automation to ensure efficiency and enhance service delivery for results.

The 2023 CFSP comprises of seven chapters with the following key highlights;

Chapter One; Introduction; The CFSP is prepared pursuant to PFM Act Section 117 and contains an assessment of the current state of the economy; the financial outlook with respect to the County Government revenue, expenditures and borrowing for the next financial year and over the medium term; the proposed expenditure ceilings for the County Departments and entities; the fiscal responsibility principles and financial objectives over the medium-term.

Chapter Two; National & County Economic outlook; The Kenyan economy expanded by 7 percent in 2022 and is expected to grow by 6.1 percent in 2023 reinforced by the Government's development agenda geared towards economic turnaround and inclusive growth. The 2020 County Gross County Product (GCP) is estimated at KSh 111.071 Billion which represented 1.1 per cent of the National GDP in 2020. The county economy remains highly dependent on the agriculture sector, contributing on average 29.5 percent of the GCP.

Chapter Three; County Government fiscal performance in in FY 2021/22 and FY 2022/23; The overall revenue performance for FY 2021/22 was 94 Per cent out of the total budgeted revenues of Kshs 11,544,836,717.43. The performance reduced by 1 percent compared to the 95 percent recorded in FY 2020/21. The total expenditures for the Government for the year ending 30th June 2022 was Kshs 8,607,340,676.10 against a budget of Kshs 11,544,836,717.43. This represented an overall absorption of 75 percent a reduction from 79 percent recorded in FY 2020/21.

The overall revenue performance upto February 2023 was 39.1 percent (Kshs 4,004,672,832.65). The equitable share and Conditional allocations loans and grants amounted to Kshs 3,560,717,708.65 representing 89 percent of the total actual receipts. Own Source Revenue performed at 35.7 percent. As at February 2023, the County cumulative absorption stands at 35 percent.

Chapter Four; Sector strategic priorities and envisioned outcomes for the FY 2023/24 – FY 2025/26 MTEF; The FY 2023/24 Medium-Term Expenditure Framework will be guided by following objectives; enhancing universal water access in the County; increasing sustainable agriculture production, value addition and market access for targeted value chains; improving urban and rural infrastructural development for socio economic transformation; increasing industrialization and enterprise development by creating a conducive environment for investment and employment creation and enhancing access to quality and affordable health services.

Chapter Five; Resource envelope for FY 2023/24 – FY 2025/26 MTEF ; The FY 2023/24 county revenues are projected to increase to Kshs 10,191,980,170.00 from Kshs 9,832,783,562.00 in FY 2022/23 representing a growth of 4 per cent. The Recurrent expenditure is projected to be Kshs 6,866,046,086.87 an increase of 3 per cent from Kshs 6,660,769,154.00 in the printed estimates for FY 2022/23. The Development Expenditure is estimated to be Kshs 3,325,934,083.13 representing 32% of the total County Budget.

Chapter Six; Horizontal allocation of resources across the various departments and entities; The Personnel emoluments ceilings has been set based on actual departmental wage bill in FY 2022/23 projected to FY 2023/24 taking into consideration the mandatory annual wage increment of staff and pending gratuities payable to staff. The ceilings under the operation and Maintenance budget have been tabulated taking into consideration departmental mandates, non-discretionary items; Appropriation in Aid; and other operating costs which is based on past O&M allocations and absorption capacity.

The allocation for the Development Budget has been guided by Projects phased in FY 2022/23, Strategic policy interventions, Pending bills, Ongoing projects, Appropriation in Aid and Conditional allocations, loans and Grants;

Chapter Seven provides Risks, Assumptions and Mitigation Measures.; The County has identified fiscal/economic, capacity, political, legal, environment and social risks that may affect the FY 2023/24 and proposed mitigation measures to address these risks. Key risks include; inadequacy of resources, high wage bill, poor conceptualization of programmes/projects, climate change, inadequate human capacity and inadequate legal and regulatory frameworks.

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LIST OF ABBREVIATION and ACRONYMS

ANC	Antenatal Care
BPS	Budget Policy Statement
CFSP	County Fiscal Strategy Paper
CHUs	Community Health Units
CICs	Community Information Centres
CIDP	County Integrated Development Plan
C-LIMS	County Land Information Management System
COVID	Coronavirus disease
CTTIs	County Technical training Institutes
ECDE	Early childhood education
EIA	Environmental Impact Assessment
GCP	Gross County Product
GDP	Gross Domestic Product
IDLO	International Development Law Organization
IFAS	Iron Folic Acid
KEBS	Kenya Bureau of Standards
KIRDI	Kenya Industrial Research And Development Institute
KNBS	Kenya National Bureau of Statistics
KTb	Kenya Tourist Board
MSME	Micro, Small and Medium Enterprise
MTEF	Medium Term Expenditure Framework
ODF	Open Defecation Free
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PFMA	Public Finance Management Act, 2012
PVCAs	Participatory Vulnerability Capacity Assessments
PWD	Persons with Disability
REREC	Rural Electrification and Renewable Energy Corporation
RFP	Request for Proposal
RRI	Rapid Results Initiative
SDGs	Sustainable Development Goals
SEKEB	South Eastern Kenya Economic Bloc
SGBV	Sexual and Gender-Based Violence

1.0 INTRODUCTION

The 2023 County Fiscal Strategy Paper is prepared pursuant to Public Finance Management Act, 2012 (PFMA) Section 117. The paper outlines the county government broad strategic priorities and policy goals for FY 2023/24 which will guide the preparation of the FY 2023/24 budget and over the medium term. The paper also outlines the financial outlook of the county government revenues and expenditures for the respective financial year and over the medium term.

The County Fiscal Strategy Paper includes an assessment of the current state of the economy and financial outlook over the medium term, the financial outlook with respect to the County Government projected revenues, expenditures for the next financial year and over the medium term, proposed departmental ceilings, the fiscal responsibility principles and financial objectives over the medium term and the fiscal risk statement.

The PFM Act, mandates the County Executive Committee Member to prepare and submit, to the County Assembly, the County Fiscal Strategy Paper (CFSP) by 28th February each year. The County Assembly is required to consider and adopt the CFSP with or without amendments not later than fourteen days after submission by the County Treasury. The County Treasury is required to consider recommendations made by the County Assembly while adopting the CFSP and incorporate the comments while finalizing the Budget Estimates. The paper has been aligned to the Vision 2025, CIDP 2022-2027, fourth medium term plan 2023-2027 and SDGs.

The CFSP prioritizes implementation of programs and projects that will enhance growth of the local economy and towards realizing the goal for resilient economy for sustainable development. The Budget Policy Statement contains:

- i. an assessment of the current state of the economy;
- ii. the financial outlook with respect to the County Government revenue, expenditures and borrowing for the next financial year and over the medium term;
- iii. the proposed expenditure ceilings for the County Departments and entities
- iv. the fiscal responsibility principles and financial objectives over the medium-term including limits on total annual debt; and
- v. Statement of specific fiscal risks.

The preparation of the CFSP was a consultative process that involved seeking and taking into account the views of: The Commission on Revenue Allocation; County Department, entities, Semi Autonomus Government Agencies; the public; and any other interested persons or groups.

2.0 RECENT ECONOMIC DEVELOPMENTS

2.1 National Economic Outlook

The National economy recorded a 7.5 percent growth in 2021 after the dismal performance occasioned by the negative effects of COVID 19 pandemic. The growth has however been disrupted by the Russia Ukraine conflict that has disrupted global trade with increased fuel, fertiliser and food prices. For the first time in five years the inflation rate in Kenya is above the Government target range mainly driven by supply side constraints occasioned by external shocks and climate related food and energy prices.

Aside from these challenges, the Kenyan economy continues to be confronted by various constraints such as: recurrent drought affecting agricultural productivity; declining manufacturing productivity; skewed access to finance for business and development; rigidities in business regulatory framework; weak governance; and fiscal risks including pension's liabilities, stalled public projects, payment arrears; and high debt service that has hindered the economy from achieving its full potential.

To address the challenges, the Government through the bottom up approach model has designed policies and programmes geared towards economic turnaround and inclusive growth with a special focus on increased employment, more equitable distribution of income, social security while also expanding the tax revenue base, and increased foreign exchange earnings.

2.1.1 Economic growth

The Kenyan economy demonstrated remarkable resilience and recovery from COVID-19 shock due to the diversified nature of the economy and the proactive measures by the Government to support businesses. The economy expanded by 7.5 percent in 2021, a much stronger level from a contraction of 0.3 percent in 2020. The growth momentum continued in the first three quarters of 2022 averaging 5.5 percent despite subdued performance in agriculture and weaker global growth. The economy grew by 6.7 percent in the first quarter and 5.2 percent in the second quarter compared to a growth of 2.7 percent and 11.0 percent in similar quarters in 2021. The economy is projected to rebound to 6.1 percent in 2023, reinforced by the Government's development agenda geared towards economic turnaround and inclusive growth. This growth will be supported by a broad-based private sector growth, including recoveries in agriculture.

2.1.2 County Economic Outlook

According to 2021 Gross County Product (GCP) Report, the county's nominal GDP was estimated at KSh 111.071 Billion in 2020 which represented 1.1 per cent of the National GDP in 2020 (KSh 9.892 Trillion). The county's GDP represented a 14.4 per cent increase from KSh 97.112 Billion in 2018 while the national GDP represented a 15.9 per cent increment from KSh 8.532 Trillion over the same period. Table 1 presents the Makueni Gross County Product 2018-2020.

Table 1; Makueni Gross County Product, 2018-2020

Economic Activities	2018	2019	2020
Agriculture, forestry and fishing	25,202	30,228	32,741
Transport and storage	11,539	14,172	13,058
Public administration and defense	10,598	11,852	12,442
Wholesale and retail trade; repair of motor vehicles	9,041	9,764	10,022
Education	9,646	9,603	9,014
Real estate activities	5,002	5,322	5,646
Construction	3,754	4,212	5,179
Manufacturing	4,893	4,896	5,165
Other service activities	4,314	4,606	4,153
Human health and social work activities	3,590	4,222	4,120
Professional, technical and support services	2,717	2,918	2,587
Information and communication	1,939	2,099	2,256
Administrative support services	1,382	1,543	1,315
Financial and insurance activities	1,085	1,211	1,150
Accommodation and food service activities	1,443	1,724	1,126
Mining and quarrying	665	690	753
Water supply; waste collection	658	714	698
Electricity supply	195	205	216
Financial services indirectly measured	(551)	(595)	(570)
Total	97,112	109,383	111,071

Source: Kenya National Bureau of Statistics.

The county economy remains highly dependent on the agriculture sector, contributing on average 29.5 percent of the GCP. Makueni County is mostly a rural county with 92 per cent of the residents dwelling in the rural areas while 8 per cent reside in the urban areas. Agriculture is the main source of livelihood with 78 per cent of the households involved in the activity which is mostly rain fed.

Agricultural productivity in the county has been declining largely occasioned by the prolonged drought as a result of failed rain and high global fertiliser prices resulting in severe food shortage. The spread of the COVID-19 pandemic worsened the situation with world fertiliser prices having more than doubled in the past two years, affecting productivity of farmers. According to National Drought Management Authority, the county has been facing drought which has led to drying up of over 90 per cent of water dams, pans and reduction of water levels in underground water sources. Human wildlife conflicts have been reported in communities living near chyullu park as wildlife tries to access the remaining few water resources. Households have been forced to travel longer distances to fetch water thus impacting on their ability to effectively participate in the economy.

To address these challenges, the county will engage stakeholders in disaster and risk management to mitigate the effects of water shortage through water trucking to vulnerable communities, repair and maintenance of strategic boreholes and provide fuel subsidy for water projects. The government will also prioritize desilting of earth dams and construction of medium size dams in the medium term to increase the volume of water harvested in the oncoming rains.

2.1.3 County Fiscal Outlook

The Government is committed to enhancing resource mobilisation both internal and external as a key pillar in delivering the envisaged County socio economic transformation. The County endeavours to reduce over dependence on transfers from the National Government which has been increasing at a decreasing trend. To achieve this agenda, the County will create strategic partnerships targeting development partners as well as enhance own source resource mobilisation for county development.

3.0 COUNTY GOVERNMENT FISCAL PERFORMANCE

3.1 FY 2021/22 Revenue and Expenditure Performance

In FY 2021/22, the County Government had a revised budget of Kshs 11,544,836,717 comprised of recurrent budget Kshs 7,269,884,132.55 (63%) and development Kshs 4,274,952,584.88 (37%). The Budget was funded from four main sources namely; Equitable share – Kshs 8,132,783,562.00 (70%), FY 2020/21 Reallocation funds – Kshs 1,501,673,251.43 (13%), Own Source Revenue – Kshs 1,091,306,710.00 (10%) and conditional allocations loans and grants – Kshs 819,073,194.00 (7%).

3.1.1 Revenue Performance

The overall revenue performance for FY 2021/22 was 94 Per cent (Kshs 10,882,719,599.60) out of the total budgeted revenues of Kshs 11,544,836,717.43. The performance reduced by 1 percent compared to the 95 percent recorded in FY 2020/21.

Table 2; Analysis of FY 2021/22 Revenue Performance

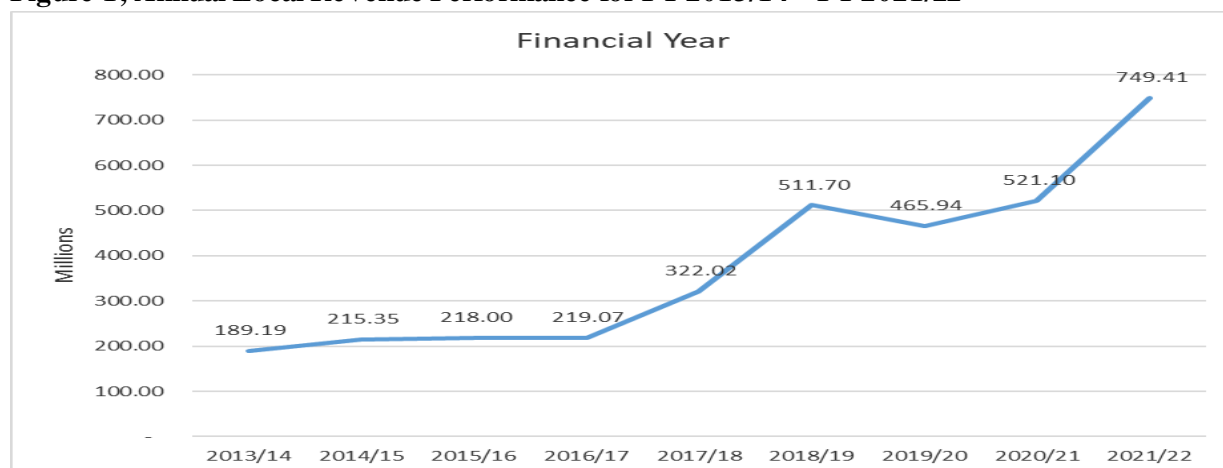
Revenue Source	Annual Revenue Allocation (in Kshs)	Actual Receipts	Budget Balance	Performance (%)
Equitable share	8,132,783,562.00	8,132,783,562.00	0	100%
Conditional allocations	153,297,872.00	0	153,297,872.00	0%
Loans and Grants	665,775,322.00	498,856,279.20	166,919,042.80	75%
Sub total	8,951,856,756.00	8,631,639,841.20	320,216,914.80	96 %
County generated revenue	1,091,306,710.00	749,406,507.40	341,900,202.62	69%
Sub Total	10,043,163,466.00	9,381,046,348.60	662,117,117.42	93 %
FY 2020/21 Reallocation Funds	1,501,673,251.43	1,501,673,251.00	0	100%
Total Revenues	11,544,836,717.43	10,882,719,599.60	662,117,117.42	94 %

Source; County Treasury

3.1.1.1 Local revenue collections

At the end of the financial year, the total own source revenues collected amounted to Kshs. 749,406,507.38 against a target of Kshs. 1,091,306,710.00 representing 69 per cent performance and an equivalent of 7 per cent of the total revenues receipts of the FY 2021/22. The Own Source Revenue performance registered a growth of 44% from Kshs 521,102,374.05 recorded in FY 2020/21, to Kshs 749,406,507.38 in financial year 2021/22. The increase was attributed to collective efforts to enhance OSR collection such as recruitment of more revenue officers, collective efforts to enforce uncollected revenue for FY 2020/21 and sensitization and operationalization of cashless modes of payment and also recovery from the negative effects of COVID 19 pandemic. The collection represented the highest collection over the period from FY 2013/14 – 2021/22.

Figure 1; Annual Local Revenue Performance for FY 2013/14 – FY 2021/22



Source; County Treasury

3.1.1.2 Revenue Streams and Trend

The overall performance per quarter has been on an upward trend. This has been accredited to increased surveillance, increased willingness of the populace to pay fees and enhancing reporting of all revenues collected by County government entities. The First quarter of FY 2021/22 recorded a 83% increase in revenue collection while the second, third and fourth quarters recorded an increase in revenue collection by -11 per cent, 7 per cent and 110 per cent respectively compared to the respective quarterly performance in FY 2020/21. The revenue were raised from 32 revenue streams.

3.1.1.3 Equitable share, conditional allocations, loans and grants

In FY 2021/22, the revenue performance for equitable share, conditional allocations loans and grants was 94 percent. This was a 1 percent decrease in the total receipts received in FY 2020/21. The allocations for the county conditional allocations has declined due to the conversion of fuel levy, village polytechniques, compensation for user fees funds to equitable share. The Government received 100% of the allocated Equitable share and 75 percent of the Loans grants.

Table 3; FY 2021/22 Annual Revenue Receipts per item

Revenue Source	Annual Budget Allocation (in Kshs)	Actual Receipts	Budget Balance	Performance (%)
Conditional Allocation for Leasing of Medical Equipment	153,297,872.00	0.00	153,297,872.00	0%
Equitable share from National Government	8,132,783,562.00	8,132,783,562.00	0.00	100%
IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	36,063,763.00	36,063,763.00	0.00	100%

IDA(World Bank) Transforming Health Systems for Universal Care Project	87,593,306.00	87,205,535.05	387,770.95	100%
IDA(World Bank)credit(National Agriculture and Rural Inclusive Growth Project(NARIGP))	284,347,300.00	145,886,189.15	138,461,110.85	51%
DANIDA Grant Primary Health Care in Devolved Context	16,409,250.00	12,855,375.00	3,553,875.00	78%
Kenya Devolution Support Program (KDSP) ("level 2" grant)	184,795,683.00	184,795,683.00	0.00	100%
EU Grant (Instruments for Devolution Advice and Support IDEAS	11,000,000.00		11,000,000.00	0%
Sweden-Agriculture Sector Development Support Programme(ASDSP) II	35,566,020.00	22,049,733.00	13,516,287.00	62%
Nutrition International Donor funding	10,000,000.00	10,000,001.00	-1.00	100%
County generated revenue	1,091,306,710.00	749,406,507.38	341,900,202.62	69%
FY 2020/21 Reallocation Funds	1,501,673,251.43	1,501,673,251.43	0.00	100%
Total	11,544,836,717.43	10,882,719,600.01	662,117,117.42	94%

Source: County Treasury

3.1.2 Expenditure Performance

The total expenditures for the Government for the year ending 30th June 2022 was Kshs 8,607,340,676.10 against a budget of Kshs 11,544,836,717.43. This represented an overall absorption of 75 percent a reduction from 79 percent recorded in FY 2020/21. Recurrent expenditure for FY 2021/22 amounted to KSh. 6,027,834,191.44 representing an absorption rate of 83 per cent and a development expenditure of KSh. 2,579,506,483.80 representing 60 per cent absorption rate. The overall absorption rate for the FY 2021/22 stood at 75 per cent. Recurrent expenditure accounted for 70 per cent of the expenditures while development expenditures accounted for 30 per cent of the total expenditure in the FY 2021/22.

Table 4: Overall Recurrent and Development Expenditure

Economic Classification	FY 2021/22 Revised Budget 2	Expenditures as at 30th June 2022	Vote balance	Absorption
County Executive				
Salaries	3,993,532,191.35	3,405,719,721.15	587,812,470.20	85%
O&M	2,519,710,402.19	1,891,525,068.40	628,185,333.79	75%
Recurrent	6,513,242,593.55	5,297,244,789.55	1,215,997,804.00	81%
Development	4,244,482,443.08	2,564,281,699.15	1,680,200,743.93	60%
Sub Total	10,757,725,036.63	7,861,526,488.70	2,896,198,547.93	73%
County Assembly				

Salaries	363,744,903.64	337,681,903.64	26,063,000.00	93%
O&M	392,896,635.36	392,895,953.76	681.60	100%
Recurrent	756,641,539.00	730,577,857.40	26,063,681.60	97%
Development	30,470,141.80	15,236,330.00	15,233,811.80	50%
Sub Total	787,111,680.80	745,814,187.40	41,297,493.40	95%
Total Budget				
Salaries	4,357,277,094.99	3,743,401,624.79	613,875,470.20	86%
O&M	2,912,607,037.55	2,284,421,022.16	628,186,015.39	78%
Recurrent	7,269,884,132.55	6,027,822,646.95	1,242,061,485.60	83%
Development	4,274,952,584.88	2,579,518,029.15	1,695,434,555.73	60%
Total Budget	11,544,836,717.43	8,607,340,676.10	2,937,496,041.33	75%

Source; County Treasury

3.2 FY 2022/23 Revenue and Expenditure Performance

In FY 2022/23, the Government has a Revised Budget of Kshs 11,529,598,474.31 with Kshs 7,678,723,994.74 (67%) directed towards recurrent budget and 3,850,874,479.57 (33%) directed towards development budget. The County Budget is funded from six main sources namely; Equitable share from the National Government of Kshs. 8,132,783,562.00 (71 Per cent), own-source revenues Kshs 1,245,000,000.00 (11 per cent), conditional allocations, loans and grants – Kshs 861,000,000.00 (8 percent) and FY 2021/22 Reallocation Funds (11 Percent).

3.2.1 Revenue Performance

The overall revenue performance upto February 2023 was 39.1 percent (Kshs 4,004,672,832.65). The equitable share and Conditional allocations loans and grants amounted to Kshs 3,560,717,708.65 representing 89 percent of the total actual receipts. Own Source Revenue performed at 35.7 percent, for the first eight months of the financial year.

Table 5; Analysis of FY 2022/23 eight months Revenue Performance

Revenue Source	Fy 2022/23 Revised Revenues	Ration	Actuals upto February 2023	Balance	performance
Equitable share	8,132,783,562.00	71%	3,375,105,177.00	4,757,678,385.00	41.5%
Conditional Allocations, Loans and Grants	861,000,000.00	7%	185,612,531.65	675,387,468.35	21.6%
Other Revenues Sub Total	8,993,783,562.00	0.78	3,560,717,708.65	5,433,065,853.35	
County generated revenue	1,245,000,000.00	11%	443,955,124.00	801,044,876.00	35.7%
Total OSR & Other Revenues FY 2022/23	10,238,783,562.00	0.89	4,004,672,832.65	6,234,110,729.35	39.1%
FY 2021/22 Reallocation Funds	1,290,814,912.31	11%	1,290,814,912.31	0.00	100.0%
Total Revenues	11,529,598,474.31	100%	5,295,487,744.96	6,234,110,729.35	45.9%

Source; County Treasury

3.2.2 Expenditure Performance

The County recorded an overall cumulative absorption rate of 35 percent (Kshs 4,092,836,995.27) for the period upto February 2023. Personnel emoluments recorded the

highest absorption of 60 per cent (Kshs 2,657,863,562.30) whereas operations and maintenance recorded a 31 percent absorption rate (Kshs 1,019,193,373.12). Development expenditure amounted to (Kshs 415,780,059.85) representing 11 percent absorption rate.

Table 6; FY 2022/23 Budget performance as at February 2023

Economic classification	FY 2022/23 Revised Budget (1)	Expenditures upto February 2023	Vote Balance	Absorption
Salaries	4,431,608,710.52	2,657,863,562.30	1,773,745,148.22	60%
O&M	3,247,115,284.23	1,019,193,373.12	2,227,921,911.11	31%
Recurrent	7,678,723,994.75	3,677,056,935.42	4,001,667,059.33	48 %
Development	3,850,874,479.57	415,780,059.85	3,435,094,419.72	11%
Total Budget	11,529,598,474.33	4,092,836,995.27	7,436,761,479.05	35 %

Source; County Treasury

3.3 Public Participation and Involvement of Stakeholders

The constitution of Kenya and the County Government Act 2012 has mandated Public participation in governance processes.

The CFSP was developed through a participatory approach with the involvement of Sector Working Groups and diverse stakeholders. Citizens were given an opportunity to deliberate on their development issues and challenges and prioritize interventions from the 247 Sub-locations, 30 Wards, and thematic groups (youth, women, PLWHIV, and PWDs). Inputs from different groups including development partners, professionals and elected leaders were sought and incorporated.

4.0 DEVELOPMENT PRIORITIES - FY 2023/24 – 2025/26 MEDIUM TERM EXPENDITURE FRAMEWORK

4.1 Introduction

The development framework over the medium term is guided by the Makueni County Integrated Development Plan 2023-27 whose theme is building a resilient economy for sustainable development. The *FY 2023/24 Medium-Term Expenditure Framework* will be guided by the development philosophy of ***Wauni wa Kwika Nesa na Ulungalu*** – the desire to do good with integrity. With a rallying call for **“Our people, our Priority”**. The development theme for the Financial Year will be **‘enhancing efficiency for economic growth and community resilience’** and will be guided by the following principles; infrastructure development for rural and urban areas to improve access to roads, water and sanitation; strengthening cooperatives as vehicle for rural transformation; improving access to universal health coverage; automation of government services; youth empowerment and innovation; strengthening public finance management and public sector transformation for performance oriented results and decentralized government services.

The FY 2023/24 Medium-Term Expenditure Framework will be guided by the following objectives;

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

4.2 Key development pillars

The Development framework will be supported by the following key pillars;

Enhanced Resource mobilization and Strategic Partnerships; This will be aimed at enhancing resource mobilization to support the County Government Development agenda. This will be achieved through strengthening internal revenue generation systems, establishing and strengthening partnerships and collaborations, enhancing community contribution in development and Instituting appropriate controls to minimize wastage of county resources.

Integration of ICT; The Government is committed towards enhancing the use of ICT as a catalyst for enhancing service delivery and promoting accountability and transparency by ensuring information is readily available to the citizenry.

Youth empowerment and innovation/ Mainstreaming; The government will ensure youth programmes are integrated in all County Government programs to empower them by creating

employment opportunities, reducing exposure to risks, enhancing their capacity and building their resilience to manage both economic and social shocks.

Coordination and Service delivery; The government will institute governance mechanisms to ensure harmonized coordination and improved service delivery. This process will involve instilling integrity, establishing robust accountability mechanisms, automation of government services, enhancing efficiency in service delivery, reengineering and strengthening the county administration as pivotal pillars in service delivery.

Developed and self-sustaining cooperative movement; As a means of enhancing agricultural productivity and profitability through enhanced marketing of agricultural produce and supporting extension programme.

4.3 Sector priorities in the medium term

4.3.1 Water and sanitation Sector

The water and sanitation sector one of the key priority areas of the government in ensuring citizens access safe water for drinking and irrigation. The county aims at increasing the access to improved water sources from 44.2 percent to 70 percent while reducing the average distance to improved water sources from 5Kms to 2 Kms in the MTEF period. The county will focus on construction of a high impact medium sized dams of capacity 500,000M3 at the confluence of Muooni-Kikuu rivers.

On ground water harvesting, the county will map out high yielding boreholes and fund their distribution rather than drilling new ones. Additionally, the county government will focus on Construction/ rehabilitation of earth dams, construction of sand dams and distribution of water from sump tanks. On water policy and governance, the county will establish and operationalize MARUWAB (Makueni Rural Water Board) and the county water fund. Further, the county will capacity build water management structures, community groups, including women and youth, on effective water management. In addition, the sector will partner with Water Service Trust fund to finalise on the construction of a Decentralized Treatment Facility in Wote town.

4.3.2 Agriculture and Rural Development.

The sector is one of the major contributors of the Big Four agenda on attaining 100 % food and nutrition security and enhancing manufacturing in the country. Additionally, the sector contributes to SDG No.1 on Ending poverty in all its forms everywhere and No. 2 on Ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture. Further, the sector contributes to economic and socio-economic growth through creation of job opportunities and wealth in the country.

During the MTEF 2023/24-2025/26 period, the sector will implement three priorities areas namely; agricultural production and productivity, agricultural commercialization, and strengthening of cooperative movement. The county will focus on improving fruit development through infrastructural development at the fruit processing plant in Kalamba. This will entail construction of a store for the finished ready to drink juice and purchase and installation of a chiller and carry out general repairs of the facility. Further, the county will

construct the Makueni County food and agriculture laboratory, strengthen food safety and sanitary and phytosanitary standards. Further, the county will promote modern extension services provision targeting 77,400 farming households and promote the county main value chains through the National Agriculture Value Chain Development Project (NAVCDP). The county will support fodder and pasture development through supply of pasture seeds and construction of hay stores on strategic areas in the county.

In order to reduce overreliance on rain fed agriculture, the county will develop irrigation infrastructure by rehabilitating two irrigation schemes and supporting excavation of 200 farm ponds across the county. On strengthening the cooperative sector, the county will operationalize the county Cooperative Development Fund (CDF) as outlined in the Cooperative Act; strengthening the governance mechanisms through training, auditing of producer and marketing cooperatives to ensure compliance and competitiveness.

4.3.3 Lands, Urban Development, Environment and climate change

The lands, urban planning and development sector faces majorly two development issues namely security of tenure and poor urban livability as a result many factors among them lack of land use plans, basic amenities and development infrastructure. To address these challenges, the sector will enhance security of land tenure, promote land use planning and management, and promote urban development (both institutions and infrastructure). In addition, the sector will enhance environment conservation and building community resilience against the effects of climate change.

Key interventions in FY 2023/24 include; issuance of title deeds, Surveying of 6 major markets (one per sub county); Enhance land management information systems for all county markets; Implementing urban planning and infrastructure development in Wote and Emali Municipalities; Enhance environment conservation and building community resilience against the effects of climate change; Promoting afforestation of all riparian land within the county using appropriate tree species; Restoration of Nzueni and Yekanga county forests; Pegging and restoring of riparian land through afforestation using appropriate tree species; Rehabilitation of Mbooni hills land scape, Chyulu Hills land scape and Nzau-Makuli landscape, developing and funding ward climate resilience projects and enhancing restoration of fragile land areas within the county

Additionally, the County Government will endeavour to promote climate change justice financing and mainstreaming in all County Government programmes and projects as well as undertake critical ecosystem mapping, zoning and gazettement within the county. The sand Authority will also champion for sustainable sand utilisation over the medium term.

4.3.4 Transport, Infrastructure , Public Works , Energy and ICT Sector

The sector is mandated to provide efficient, affordable and reliable infrastructure and services for socio-economic transformation of the county. In the medium term, the sector will focus on improving road network connectivity to promote transport services within and outside the county through upgrading, rehabilitation and maintenance of the county road network. To enhance access to reliable and clean energy the sector will collaborate with key development

partners to increase energy resources development, improve rural and urban electrification, promote uptake of green energy sources and continuously maintain energy assets across the county. The government will also enhance access to ICT by improving ICT infrastructure development to increase connectivity, develop ICT systems that will support automation of key government services & process, increase ICT literacy and promote research and innovation.

Key interventions in FY 2023/24 include; mapping and upgrading road infrastructure in roads interconnecting wards and sub counties; Routine maintenance of 1,500km of roads through grading; Extension of power line, transmission line, transformer installations and distribution to all markets, health facilities, public utilities, schools, and households through REREC matching grant; Construction of County Executive HQ offices; Expansion of the National Optic Fibre Backbone Infrastructure Connectivity (NOFBIC) to urban centers, Government institutions (Schools, offices, Hospitals) and automation and integration of Government services (County e-Citizen portal module, Records Management module, Integrated Human Resource Management and performance contracting module, Fleet management module, E-Commerce (Makueni Soko) System , Audit management Module , Integrated Agricultural Management Module, Asset Management System, Enhancement of Lands Information Management Module , Enhancement of GIS Project Management module, Water management system (billing, metering, water kiosks and Integrated Health Management Information module).

4.3.5 Health services sector

The goal of health sector is mandated to provide equitable, affordable and quality healthcare to all citizens. The government will focus on strengthening and scaling up cost-effective, preventive and promotive healthcare system with special attention to controlling communicable and non-communicable diseases, reproductive health, child-health and emergency services.

Key interventions in FY 2023/24 include; Upgrading six model health centres(one per subcounty); Automating the medical supplies system; Establishing health management information system (HMIS) incorporating the referral procedures from Level 2 to Level 5 health facilities and a database to support evidence-based decision making and resource allocation; Strengthening the community health strategy; Purchase of ambulances, Establishing and operationalizing youth friendly clinics; Construction of maternity at Sultan Hamud Hospital, Equipping theatre at Kibwezi; Equipping Makueni Level 5 Hospital with specialized units for diagnostics and treatment including an endoscopy tower, oncology unit, renal unit, radiology services, and MRI machine, Equipping model 4 health facilities –one per subcounty and Establishing a tele center to offer diagnostic services to patients located in remote locations and equipped medical personnel with ICT technology for providing distant diagnostic services.

4.3.6 Social Protection, Education, Culture and Recreation Sector

Education, Social Protection and Recreation Sector development agenda seeks to promote access to quality education and training, youth empowerment through talent development, training/skill development and enhancing employment opportunities through sports and recreation. The social protection aspect is aimed at cushioning the vulnerable and MARPs to effectively contribute towards the realization of inclusive economic development.

In the medium term, the sector will enhance access to quality Education for ECDE and CTTIs, strengthen policy, research and legal frameworks to inform decisions, planning and programming, enhance youth empowerment and promote socioeconomic empowerment of the vulnerable.

Key interventions in FY 2023/24 include; Developing two model ECDE centres; Upgrading two CTTIs to Model status; Enhancing CTTI training towards building skills on enhancing the agenda for agricultural transformation, water access and housing; Developing youth entrepreneurial skills at the Makueni Industrial Park (MIP), undertake school feeding programme to ECDE students, enhance capitation to CTTIs and ECDEs, enhance scholarship and bursary programmes, support talent and sport development, enhance social economic empowerment of vulnerable groups and enhance the apprenticeship, internship and mentorship programme for the youth.

4.3.7 General Economic and Commercial Affairs

In the medium term, the sector will focus on promoting trade development through supporting entrepreneurship, fair trade practices and provision of decent trade infrastructure, creating a conducive and attractive environment for investment towards an industrialized County and enhancing marketing and market access for county products. The sector will also promote local tourism and positioning Makueni as tourism destination of choice. Key interventions for FY 2023/24 include; Establishment of an industrial park and a Special Economic Zone; Supporting development of 3 cottage industries along the priority value chains; profiling and packaging County tourism investment opportunities and developing wildlife conservancies, ecotourism activities (zip lining, natural trails), and facilities (Eco lodges, campsites) in Chyulu National Park; - Makuli forest, Makongo, Nzau, animal sanctuary in Kiboko and tortoise and snake parks in collaboration with other partners.

4.3.8 Devolution Sector

The Devolution sector plays a fundamental role in providing county leadership, oversight and policy direction towards the realisation of the county's development agenda. The sector also promotes prudent public finance management and accountability, coordinates county sectoral development planning, statistics, supports devolution, effective coordination of government services and ensures efficient and effective public service.

In the medium term the sector will reengineer the public service for results by undertaking public service human reforms all aimed at promoting integrated service delivery, decentralization and enhancing employee productivity and satisfaction. This will also ensure

national value and ethics are promoted in public service. The sector will ensure Government services are automated to ensure efficiency and effectiveness in programme and project planning, implementation and tracking. Additionally, the sector will enhance resource mobilization strategies targeting both own source generated revenues and externally generated revenues. Developing strategic partnerships for development will be a key priority in the medium term. The sector will also implement programmes aimed at enhancing fiscal responsibility and accountability, strengthening county governance, coordination and management and promoting effective citizen engagement.

Key interventions in FY 2023/24 include; Building and strengthening strategic partnerships with development partners; Institutionalizing and strengthening performance management system; Strengthening research, innovativeness and sustainability for development; promoting constitutionalism, values and principles of public service; developing human resource plan/policies, scheme of service and guidelines; establishing service centres and construction of decentralised offices; strengthening PFM systems; developing schemes of service; Staff rationalization; Strengthening integrated service delivery; disaster risk mitigation and preparedness; Automation of Human Resource processes and strengthening county statistics function & GIS based planning.

5.0 RESOURCE ENVELOPE FOR THE FY 2023/24 – 2025/26 MEDIUM TERM EXPENDITURE FRAMEWORK

This chapter outlines the projected resource framework for the Government in the medium term.

5.1 Revenue Allocation to County Governments

In FY 2023/24, counties are expected to be allocated an equitable revenue share of Ksh 380.0 billion which is an increase of Kshs 10bn from Kshs 370bn from the allocation in FY 2022/23. The equitable share is equivalent to 26.8 percent of the last audited accounts (Ksh 1,414 billion for FY 2017/18) and as approved by Parliament.

Table 7; Revenue allocation to County Governments

	2020/21	2021/22	2022/23	2023/24
Baseline (i.e. allocation in the previous FY)	316,500.00	316,500.00	370,000.00	370,000.00
1. Adjustment for revenue growth		36,100.00		10,000.00
Conversion for conditional allocation Grants for Equitable share (RMLF, Level 5 Hospitals, Compensation for user fees foregone and rehabilitation of youth polytechniques)		17,400.00		
Computed equitable revenue allocation	316,500.00	370,000.00	370,000.00	380,000.00

Source; National BPS

In addition to their proposed equitable share of revenue, County Governments will receive the following additional conditional allocations:

- i. From the National Governments' equitable revenue share, conditional allocations amounting to Ksh 776 million for construction of county headquarters.
- ii. Equalization Fund to the marginalized areas amounting to Ksh 7.5 billion; and
- iii. Ksh 32.9 billion from proceeds of external loans and grants.

Table 8; Revenue allocation by category

Type/level of allocation	2020/21	2021/22	2022/23	FY 2023/24
County equitable share	316,500	370,000	370,000	380,000.00
Additional conditional allocations, of which:				
Leasing of medical equipment	6,205	7,205	5,200	
Supplement for construction of county headquarters	300	332	454	776.00
Allocations from loans and grants	30,204	32,334	31,382	32,916.00
Total County Allocations	353,209.00	409,871.00	407,036.00	413,692.00

Source; National BPS

Horizontal allocation of revenue among the County Governments for FY 2023/24 is based on the Third Basis, which was considered and approved by Parliament in September, 2020. The third basis takes into account the following parameters: Population (18 percent); Health Index (17 percent); Agriculture Index (10 percent); Urban Index (5 percent); Poverty Index (14 percent); Land Area Index (8 percent); Roads Index (8 percent); and Basic Share Index (20 percent).

5.2 FY 2023/24 County Government Resource Envelope

The FY 2023/24 revenues are projected to increase to Kshs 10,191,980,170.00 from Kshs 9,832,783,562.00 in FY 2022/23 representing a growth of 4 per cent. The growth is contributed by the increase of Equitable share as outlined in the 2022 National Budget policy Statement Paper and county generated revenues as highlighted in Table 11 below. The budget will be funded from three main sources namely equitable share – 81.8 percent, Conditional Allocations, loans and Grants – 8.3 percent and Own Source revenue at 9.8 percent.

Table 9: Fiscal Revenues for 2023/24-2025/26 MTEF period (Millions)

Revenues	FY 2022/23 Printed Budget Estimates	FY 2023/24 Projection	FY 2024/25 Projection	FY2025/26 Projection
Equitable share from National Government	8,132,783,562.00	8,341,980,170.00	8,376,767,068.86	8,376,767,068.86
County generated revenue	850,000,000.00	1,000,000,000.00	1,100,000,000.00	1,145,000,000.00
Conditional allocations Loans and Grants -	850,000,000.00	850,000,000.00	850,000,000.00	850,000,000.00
PPPS & other Development partners	0.00	0.00	0.00	200,000,000.00
Total	9,832,783,562.00	10,191,980,170.00	10,326,767,068.86	10,571,767,068.86

Source: Makueni County Treasury Projections, 2023

5.2.1 Own Source Revenue Mobilization

The County has continuously enhanced its revenue mobilization strategies which resulted to a growth of 44 percent in the total revenues mobilized in FY 2021/22. The county projects to mobilize Kshs 1,000,000,000.00 as own source of revenue. The projections are expected to increase to 1.145 Billion in the medium term.

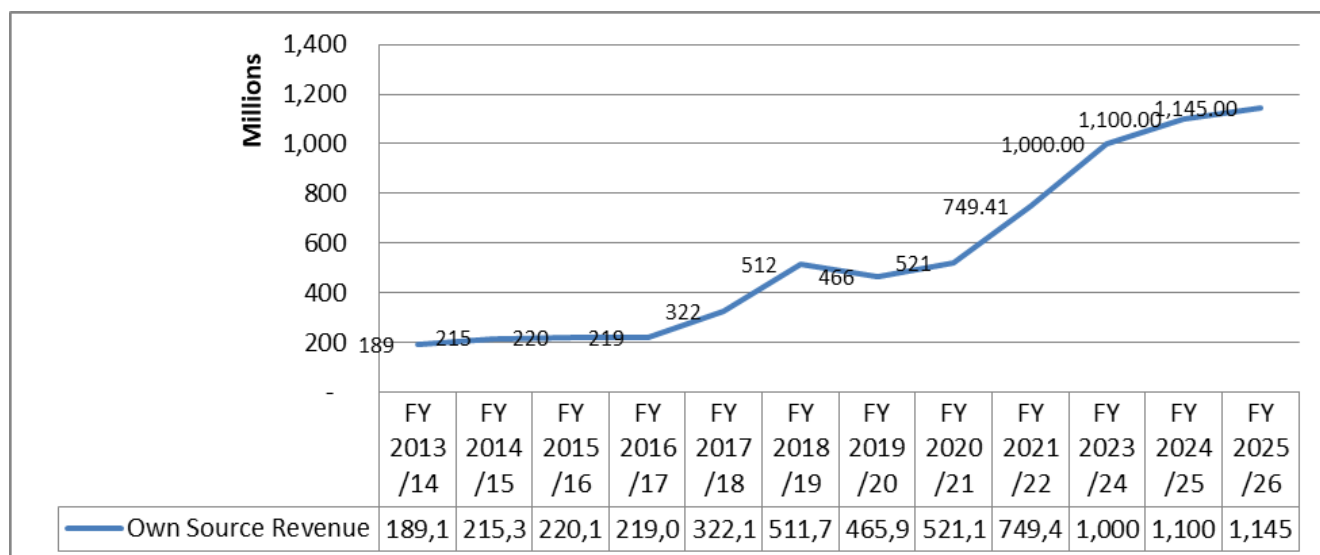


Figure 2: County Own Source Revenue FY 2013/14 - 2025/26

Source: County Treasury, 2022

Though the County has over the years recorded a gradual increase in own source revenue, the actual revenues collected fall short of potential principally due to challenges in collection and administration. The growth in OSR is expected to be consistent as the government implements the following strategies;

- Establishing a dedicated enforcement and compliance unit that is appropriately trained to handle all revenue matters:
- The government will enhance engagement of community revenue champions at each of the 30 wards. The champions will assist the government in sensitizing communities on the need to pay fees and charges.
- Establishing a rewarding system for individuals, markets and wards which have been consistently paying their revenue within set deadlines in each calendar year. This will be through initiatives like special funding for programs and projects in specific areas.
- Restructuring the billing regime to ensure all related businesses activities for a single client are billed once: This will enhance efficiency in billing and consolidation of expected revenues from businesses and establishments within the county.
- Exploiting the potential of the county's natural resources: The government will look into possibilities of generating more revenue from the county's natural resources such as minerals, sand and soil. Through collaboration with the mining sub-sector, the county will enhance revenue collection from resource exploitation structures.
- Establishing a county court to handle cases of non-compliance: This will improve enforcement of county finance bill as well an avenue for a more effective utilization of the County enforcement team.
- Revamping County Revenue Collection Staff Training: Officers involved in revenue collection will be trained on customer handling mechanisms that will promote cohesive performance of their duties. Negotiation skills to handle their

customers will also be encouraged targeting non-aggressive but firm means of revenue mobilization.

- h. Leveraging on the Valuation roll to enhance collection of land based Revenues; The government will fully implement the valuation roll to tap into the revenue in the stream.
- i. Instituting measures to recover outstanding debts owed in respect of plot rent to all defaulters: The government will enter into agreements with defaulters to develop mutually beneficial strategies to encourage payment and debt collection. Incentives that promote payment by defaulters will be sought to reduce outstanding debts.
- j. Enhancing policy and legislative frameworks for revenue administration: Carrying out Legislative review of all laws related to Revenue collection, enforcement and compliance to address any legislative and policy gap. The government will also analyze the National Policy to Support Enhancement of County Own-Source Revenue to identify key action areas for implementation
- k. Whole government approach in Own Source Revenue mobilization: The government will promote participation across departments in own source revenue mobilization. The government performance contracts will include ways departments are supporting resource mobilization. Incentives will be developed to encourage resource mobilization at departmental and agency levels.
- l. Leveraging on technology: The government will synchronize revenue collection and audit systems to improve effective governance in resource mobilization. Integration of county systems (interoperability) will be enhanced for ease of harmonizing revenue information. Adoption of mobile technology systems to augment the automated revenue systems

5.2.2 External resource mobilization; strengthening partnerships and collaborations

The County acknowledges that for accelerated development, it is critical to involve and engage other key stakeholder, towards this end the county will,

- i. Develop and strengthen strategic partnerships to mobilize resources and maximize development outcomes. This action will target the National Government, neighboring counties, development partners, civil society organizations, and private sector institutions among others.
- ii. Develop the County PPP regulatory framework to enhance PPP engagements with the private sector in the medium term. This will be enhanced through the establishment of a County Public Private Partnership (PPP) Unit that will be tasked to promote participation of the private sector in the county development
- iii. Strengthen the external resource mobilization unit and Strategic partnerships directorate to ensure enhanced donor funding through the Request for Proposals (RFP) and responses to Competitive Grants Programmes.
- iv. Establish a Makueni Leaders Development Caucus consisting of the Governor, Women Representative, Senator, Members of National Assembly, and Speaker to share ideas and build synergies rather than duplicate efforts. Ensure that county and

national government personnel, consultants, development partners, and donors play a facilitative role in the development process while promoting community participation.

- v. Maintain an active public awareness campaign to sell/promote governments competitive advantages among development partners, citizens and investors.
- vi. Leverage on the South Eastern Kenya Economic Bloc (SEKEB), the enactment of the SEKEB Act in 2022 to attract regional funding and investment opportunities for Makueni and across the other two counties of Machakos and Kitui.
- vii. Community contribution: enhance citizen engagement by ensuring communities are active participants in development. This will ensure communities contribute directly towards implementing the prioritized development objectives.

5.2.3 Conditional allocations, Loans & Grants

The Government will enhance its engagement with development partners and the National Government to fund specific County Government development initiatives through conditional allocations, loans and grants. The funding is expected to increase to Kshs 1,698.23Million in the medium term.

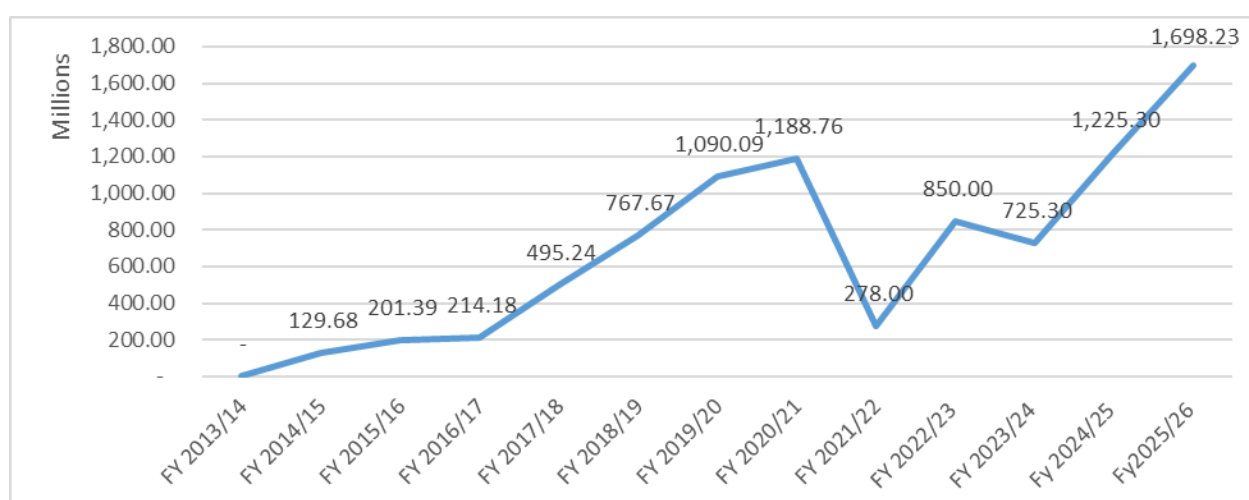


Figure 3: Conditional allocations, loans & grants

Source: The County Treasury

5.3 Expenditure Projections

The Budget for FY 2023/24 is projected to increase from Kshs 9,832,783,562.00 in FY 2022/23 to Kshs **10,191,980,170.00** representing an overall growth of 4%. The Recurrent expenditure is projected to be Kshs **6,866,046,086.87** an increase of 3 per cent from Kshs 6,660,769,154.00 in the printed estimates for FY 2022/23. The Development Expenditure is estimated to be Kshs 3,325,934,083.13 representing 32% of the total County Budget.

Table 10: Projected Expenditures for 2022/23-2025/26 MTEF period

Economic Classification	FY 2022/23 Printed Budget Estimates	FY 2023/24 Projection	FY 2024/25 Projection	Fy2025/26 Projection
Salaries	4,351,577,966.98	4,438,609,526.32	4,527,381,716.84	4,617,929,351.18
Operation &	2,309,191,187.02	2,427,436,560.56	2,416,231,634.45	2,295,980,243.78

Maintenance				
Recurrent	6,660,769,154.00	6,866,046,086.87	6,943,613,351.30	6,913,909,594.96
Development	3,172,014,408.00	3,325,934,083.13	3,383,153,717.56	3,657,857,473.90
Total Budget	9,832,783,562.00	10,191,980,170.00	10,326,767,068.86	10,571,767,068.86
Development Index	32.26 %	32.63 %	32.8 %	34.6 %

Source: The County Treasury

5.4 Overall Deficit and Financing

The budget for FY 2023/24 will be a balanced budget. The county expenditure priorities will be aligned with the available resources to ensure non- accumulation of pending bills. However, in the medium term, the County will seek for funding through infrastructure bonds to finance its development priorities as outlined in the CIDP 2023-2027 and the County Medium Term Debt Strategy paper. The Government will seek infrastructure bonds amounting to Kshs 1.8Bn.

5.5 Transfers to Entities

The Government is committed towards promoting autonomy of all County Government entities. As such, the County will enhance the capacity of the entities to enhance their revenue mobilization strategies to reduce over reliance on the county exchequer. The MTEF resources take into account the transfers to County Agencies and Authorities including water companies, Sand Authority, Makueni Fruit Processing Authority, Wote Municipality and Emali municipality.

5.6 Fiscal Responsibility Principles

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM Regulations, 2015 and in keeping with prudent and transparent management of public resources, the County has adhered to the fiscal responsibility principles as set out in the PFM.

The Government projected development index for FY 2023/24 is 32 percent which is within the minimum 30 percent required by the act. On wages and benefits, the county has been grappling with high wage bill due to mandatory increase of salaries to staff. The county froze employment of new staff and is enhancing its resource mobilization strategies to ensure the wage bill reduces from the current 44 percent to 35 percent.

The county has maintained a balanced budget and ensured non accumulation of pending bills. The 2023 County Makueni County Debt Management Strategy paper outlines the debt management strategy of the County and will ensure any borrowings in the medium term are for development expenditure.

6.0 COUNTY HORIZONTAL RESOURCE ALLOCATION

This chapter outlines the criteria used to set the ceilings in the 2023 County Fiscal Strategy Paper that will guide in formulation of the 2023/24 Budget.

6.1.1 Recurrent ceilings.

Personnel Emoluments.

The Personnel emoluments ceilings has been set based on actual departmental wage bill in FY 2022/23 projected to FY 2023/24 taking into consideration the mandatory annual wage increment of staff. The projected wage bill for FY 2023/24 takes into consideration pending gratuities payable to staff amounting to Kshs 300M. In the medium term, the county will enhance its resource mobilization strategies, restrict employment to key competencies and consider replacing staff who exit the service to address the high wage bill which has been occasioned by mandatory increase of salaries to staff. These strategies are aimed at reducing the county wage bill from the current 44 percent to 35 percent.

Table 11: Personnel Emoluments Ceilings FY 2023/24 (in Millions)

	Department	FY 22/23 Printed Budget Estimates	FY 23/24 Budget Ceilings	FY 24/25 Projected Budget Estimates	FY 25/26 Projected Budget Estimates
1	County Attorneys Office	3.12	3.18	3.25	3.31
2	County Public Service Board	34.60	35.29	36.00	36.72
3	Lands, Urban Environment Climate change	57.93	59.09	60.27	61.47
4	Climate change Fund	0.00	0.00	0.00	0.00
5	Wote Municipality	0.00	0.00	0.00	0.00
6	Emali Municipality	0.00	0.00	0.00	0.00
8	Governship	97.92	99.88	101.88	103.92
9	Trade, Marketing, and Tourism	41.06	41.88	42.72	43.57
10	Gender, Children, Youth, Sports	57.53	58.68	59.85	61.05
11	County Secretary	106.65	108.78	110.96	113.18
12	Finance, Planning, Budget and Revenue	221.53	225.96	230.48	235.09
13	ICT, Education and Internship	380.18	387.78	395.54	403.45
14	Infrastructure, Transport, Public Works	63.40	69.67	71.06	72.48
15	Agriculture, Irrigation, Livestock cooperative	253.45	258.52	263.69	268.97
16	Makueni Fruit Development Authority	0.00	0.00	0.00	0.00
17	Department of Water and Sanitation	91.90	93.74	95.62	97.53
18	Sand Authority	20.85	21.26	21.69	22.12
19	Department of Health Services	2,361.23	2,403.45	2,451.52	2,500.55
20	Devolution, Public Service,	221.90	226.34	230.86	235.48
21	County Assembly	338.33	345.09	352.00	359.04
	Sub Totals	4,351.58	4,438.61	4,527.38	4,617.93

Source; County Treasury

Operation and maintenance

The ceilings under the operation and Maintenance budget have been tabulated taking into consideration the following;

- i. Departmental mandates; this takes into consideration the functions and programmes implemented by the various departments in line with the mandate outlined in the executive order.
- ii. Mandatory O&M items; this takes into consideration non-discretionary items. This include;

Table 12; O&M non discretionary items

No	Department	Expenditure Item	Amount
1	Attorney	Legal Dues/Fees, Arbitration / opinion	10,000,000.00
2	Trade	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	65,000,000.00
3	Finance	Emergency fund	30,000,000.00
4	Finance	Car & Mortgage loan Fund- Assembly	
5	Finance	Car & Mortgage loan Fund - Executive	80,000,000.00
6	Education	Scholarships	40,000,000.00
7	Education	County Bursaries	10,000,000.00
8	CS	Medical Insurance	220,000,000.00
9	CS	GPA/WIBA/ Fire Burglary	30,000,000.00
10	CS	Contracted Guards and cleaning services	35,000,000.00
11	Transport	Insurance- Vehicles	30,000,000.00
12	Health	Medical Drugs	225,000,000.00

Source; County Treasury

- iii. Appropriation in Aid; this considers the departments with Appropriation in Aid in their Operation and Maintenance Budget
- iv. Other Operating costs; this is based on past O&M allocations and absorption capacity.

The calculated O&M ceilings are as follows;

Table 13: O&M Ceilings for 2023/24 (in Millions)

	Department	FY 2022/23 Revised Budget Estimates	Mandatory Items	AiAs	Other O&M	FY 2023/24 Ceilings
1	County Attorneys Office	22.37	10.00	0.00	9.95	19.95
2	County Public Service Board	44.41	0.00	0.00	40.59	40.59
3	Lands, Urban Environment Climate change	78.92	0.00	0.00	27.37	27.37
4	Climate change Fund	0.00	0.00	0.00	0.00	0.00
5	Wote Municipality	43.18	0.00	0.00	24.88	24.88
6	Emali Municipality	0.00	0.00	0.00	16.59	16.59
8	Governshipp	165.80	0.00	0.00	132.68	132.68
9	Trade, Marketing, and Tourism	26.70	65.00	0.00	24.88	89.88
10	Gender, Children, Youth, Sports	30.32	0.00	0.00	24.88	24.88
11	County Secretary	355.42	285.00	0.00	62.19	347.19

	Department	FY 2022/23 Revised Budget Estimates	Mandatory Items	AIA's	Other O&M	FY 2023/24 Ceilings
12	Finance, Planning, Budget and Revenue	618.35	110.00	0.00	124.39	234.39
13	ICT, Education and Internship	100.62	50.00	0.50	33.17	83.67
14	Infrastructure, Transport, Public Works	111.62	30.00	0.00	49.76	79.76
15	Agriculture, Irrigation, Livestock cooperative	36.04	0.00	10.00	24.88	34.88
16	Makueni Fruit Development Authority	0.00	0.00	0.00	0.00	0.00
17	Department of Water and Sanitation	38.24	0.00	0.00	31.51	31.51
18	Sand Authority	50.38	0.00	17.50	24.88	42.38
19	Department of Health Services	1,042.69	225.00	415.00	82.93	722.93
20	Devolution, Public Service,	90.63	0.00	0.00	82.93	82.93
21	County Assembly	391.43	0.00	0.00	391.00	391.00
	Sub Totals	3,247.12	775.00	443.00	1,209.44	2,427.44

Source; County Treasury

6.1.2 Development Ceilings.

The allocation for the Development Budget was guided by the following

- Projects phased in FY 2022/23.* This takes into consideration the projects phased while preparing the county FY 2022/23 supplementary budget totaling to Kshs 284M
- Strategic policy interventions:* priority was given to policy interventions in line with the CIDP 111 which has been aligned to the Governors manifesto. This has been categorized across the departments based on the proposed medium term flagships in the CIDP.
- Pending bills;* To address emerging pending bills, the Department of Finance has an allocation of Kshs 200M to clear any outstanding pending bills.
- Ongoing projects;* To facilitate completion of all ongoing projects, the Government will undertake project appraisal that will guide on the viability and costs required to complete all ongoing projects. This will be used while prioritizing projects to be budgeted for across the various wards and departments.
- Appropriation in Aid;* this will take into consideration the projected AIA mobilized by Sand Authority (17.5M), Makueni Fruit Processing Plant (60M) and Makueni Agricultural Training Centre (5M).
- Conditional allocations, loans and Grants; the County projects to have a cumulative Kshs 850M as conditional allocations loans and grants based on the actuals in FY 2022/23 and the projection in the National Budget policy statement. The allocation has been distributed across the various departments based on the actual allocations in FY 2022/23 and the National Budget Policy Statement. The allocations will be realigned with the approval of the conditional allocations grants bill 2023.

The Government will strengthen project conceptualization to ensure funded projects are fully supported with concept notes outlining the outcomes, activities and the

programme/project implementation matrix. The development focus will be towards high-impact projects that are outcome-oriented both at the Headquarters and ward.

Table 14; Development Ceilings for 2023/24 (in Millions)

	Department	Medium Term Flagships	FY 2023/24 Development Programmes	Supp 1Revoted Projects	Conditional Allocations	AIA	Pending Bills	FY 2023/24 Development Ceilings
1	County Attorneys Office	-	-	-	-	-	-	-
2	County Public Service Board	-	20.00	-	-	-	-	20.00
3	Lands, Urban Environment Climate change	120.00	-	2.70	200.00	-	-	322.70
4	Climate change Fund	60.00	-	-	-	-	-	60.00
5	Wote Municipality	-	20.00	-	50.00	-	-	70.00
6	Emali Municipality	-	10.00	-	50.00	-	-	60.00
8	Governship	-	-	-	-	-	-	-
9	Trade, Marketing, and Tourism	50.00	-	-	100.00	-	-	150.00
10	Gender, Children, Youth, Sports	60.00	-	-	-	-	-	60.00
11	County Secretary	-	-	-	-	-	-	-
12	Finance, Planning, Budget and Revenue	41.00	2.93	-	-	-	200.00	243.93
13	ICT, Education and Internship	150.00	40.00	85.70	-	-	-	275.70
14	Infrastructure, Transport, Public Works	120.00	100.00	50.00	-	-	-	270.00
15	Agriculture, Irrigation, Livestock cooperative	185.00	80.00	18.00	300.00	5.00	-	588.00
16	Makueni Fruit Development Authority	-	-	-	-	60.00	-	60.00
17	Department of Water and Sanitation	244.50	265.50	67.05	-	-	-	577.05
18	Sand Authority	-	-	-	-	17.50	-	17.50
19	Department of Health Services	280.00	-	45.80	150.00	-	-	475.80
20	Devolution, Public Service,	20.00	10.00	15.25	-	-	-	45.25
21	County Assembly	-	30.00	-	-	-	-	30.00
	Sub Totals	1,330.50	578.43	284.50	850.00	82.50	200.00	3,325.93

Source; County Treasury

Key highlights in development ceilings;

- i. Water sector has the highest development allocation of 17 percent followed by Agriculture, health and Lands. This demonstrates the Government to enhance water access, agricultural production, quality health care for the makueni citizens.
- ii. The Department of ICT Education allocation is inclusive of funds for Government automation
- iii. The allocation for Kshs 850M conditional allocations has been distributed across the various departments based on the actual allocations in FY 2022/23 and the National Budget Policy Statement. The allocations will be realigned with the approval of the conditional allocations grants bill 2023.

- iv. The Department of Trade contains a sum allocation of Kshs 100M as conditional allocations for construction of an industrial park
- v. The ward allocations will consider high impact cross ward projects with each ward having an allocation for flagships totaling Kshs 15-20M. Additionally, the ward allocations will fund the various key flagship programmes on water fund, agricultural extension and ECDE development.
- vi. The development budget is inclusive of flagships programmes and projects as contained in CIDP 111. Key flagships in FY 2023/24 include; automation of Government services (100M), water development 244M, Makueni county urbanization agenda 130M with a key focus on developing the municipalities and urban centres as focal points for development, county ward model health centres and agricultural value chains development.
- vii. The Department of finance has an allocation of Kshs 200M to address emerging pending bills due to be paid by the County Government.
- viii. Departments/entities will be required to provide detailed concept notes justifying programmes and projects envisioned in the CFSP. This will be used to formulate the FY 2023/24 budget.

The overall MTEF ceilings over the medium term is as outlined in table 15.

Table 15; FY 2023/24 – FY 2025/26 MTEF Budget Ceilings

Department/Entity	Class	FY 22/23 Printed Budget Estimates	FY 23/24 Budget Ceilings	FY 24/25 Projected Budget Estimates	FY 25/26 Projected Budget Estimates
County Attorneys Office	Rec Gross	13,993,374.69	23,133,356.75	22,894,452.04	21,981,491.68
	Dev Gross	-	-	-	-
	Total Budget	13,993,374.69	23,133,356.75	22,894,452.04	21,981,491.68
County Public Service Board	Rec Gross	64,906,167.60	75,878,505.37	75,968,916.70	74,699,671.51
	Dev Gross	53,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
	Total Budget	117,906,167.60	95,878,505.37	95,968,916.70	94,699,671.51
Department of Lands, Urban Planning and Development, Environment and Climate change	Rec Gross	132,381,860.32	86,450,860.04	87,217,576.03	87,081,621.15
	Dev Gross	87,200,000.00	322,700,000.00	80,000,000.00	80,000,000.00
	Total Budget	219,581,860.32	409,150,860.04	167,217,576.03	167,081,621.15
Climate change Board Fund	Rec Gross	-	-	-	-
	Dev Gross	-	60,000,000.00	60,000,000.00	60,000,000.00
	Total Budget	-	60,000,000.00	60,000,000.00	60,000,000.00
Wote Municipality	Rec Gross	-	24,877,971.62	24,500,711.78	23,281,356.56
	Dev Gross	68,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00
	Total Budget	68,000,000.00	94,877,971.62	94,500,711.78	93,281,356.56
Emali Municipality	Rec Gross	-	16,585,314.42	16,333,807.85	15,520,904.37

Department/Entity	Class	FY 22/23 Printed Budget Estimates	FY 23/24 Budget Ceilings	FY 24/25 Projected Budget Estimates	FY 25/26 Projected Budget Estimates
	Dev Gross	-	60,000,000.00	60,000,000.00	20,000,000.00
	Total Budget	-	76,585,314.42	76,333,807.85	35,520,904.37
Governship	Rec Gross	174,935,567.17	232,564,440.93	232,550,026.93	228,084,390.36
	Dev Gross	-	-	-	-
	Total Budget	174,935,567.17	232,564,440.93	232,550,026.93	228,084,390.36
Department of Trade, Marketing, Industry, Culture and Tourism	Rec Gross	53,800,909.12	131,757,027.58	131,231,661.99	127,680,765.25
	Dev Gross	80,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00
	Total Budget	133,800,909.12	281,757,027.58	281,231,661.99	277,680,765.25
Department of Gender, Children, Youth, Sports and Social Services	Rec Gross	90,754,358.05	83,559,207.10	84,355,571.97	84,333,313.95
	Dev Gross	36,520,000.00	60,000,000.00	60,000,000.00	60,000,000.00
	Total Budget	127,274,358.05	143,559,207.10	144,355,571.97	144,333,313.95
County Secretary	Rec Gross	450,702,036.70	455,975,804.75	478,492,140.11	462,419,698.90
	Dev Gross	-			
	Total Budget	450,702,036.70	455,975,804.75	478,492,140.11	462,419,698.90
Department of Finance & Socio Economic Planning	Rec Gross	543,678,354.77	460,353,879.99	461,318,775.74	454,440,186.15
	Dev Gross	810,867,473.00	243,934,083.13	690,000,000.00	880,000,000.00
	Total Budget	1,354,545,827.77	704,287,963.12	1,151,318,775.74	1,334,440,186.15
Department of ICT, Education and Internship	Rec Gross	453,830,384.98	471,450,975.01	477,937,765.94	481,747,498.80
	Dev Gross	279,550,000.00	275,700,000.00	275,700,000.00	300,000,000.00
	Total Budget	733,380,384.98	747,150,975.01	753,637,765.94	781,747,498.80
Department of Roads, Transport, Works & Energy	Rec Gross	157,900,188.79	149,424,991.04	149,608,919.91	147,121,054.53
	Dev Gross	417,650,000.00	270,000,000.00	350,000,000.00	350,000,000.00
	Total Budget	575,550,188.79	419,424,991.04	499,608,919.91	497,121,054.53
Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	Rec Gross	280,976,994.25	293,399,649.77	298,041,179.36	301,605,531.87
	Dev Gross	406,253,435.00	588,000,000.00	400,000,000.00	400,000,000.00
	Total Budget	687,230,429.25	881,399,649.77	698,041,179.36	701,605,531.87
Makueni Fruit Development Authority	Rec Gross	-	-	-	-
	Dev Gross	-	60,000,000.00	60,000,000.00	90,000,000.00
	Total Budget	-	60,000,000.00	60,000,000.00	90,000,000.00
Department of Water,& sanitation	Rec Gross	124,137,031.22	125,254,900.54	126,651,894.13	127,019,730.70
	Dev Gross	432,880,000.00	577,050,000.00	564,153,717.56	567,857,473.90

Department/Entity	Class	FY 22/23 Printed Budget Estimates	FY 23/24 Budget Ceilings	FY 24/25 Projected Budget Estimates	FY 25/26 Projected Budget Estimates
	Total Budget	557,017,031.22	702,304,900.54	690,805,611.70	694,877,204.60
Sand Authority	Rec Gross	59,758,900.57	63,642,065.21	63,424,710.00	61,781,406.91
	Dev Gross	30,000,000.00	17,500,000.00	17,500,000.00	20,000,000.00
	Total Budget	89,758,900.57	81,142,065.21	80,924,710.00	81,781,406.91
Department of Health Services	Rec Gross	3,006,834,696.55	3,126,379,332.56	3,163,485,630.42	3,177,082,941.20
	Dev Gross	388,843,500.00	475,800,000.00	475,800,000.00	450,000,000.00
	Total Budget	3,395,678,196.55	3,602,179,332.56	3,639,285,630.42	3,627,082,941.20
Department of Devolution, Public Service, Public Participation and Special Programmes	Rec Gross	323,786,702.23	309,263,466.64	312,532,671.71	313,085,426.95
	Dev Gross	66,250,000.00	45,250,000.00	20,000,000.00	110,000,000.00
	Total Budget	390,036,702.23	354,513,466.64	332,532,671.71	423,085,426.95
County Assembly	Rec Gross	728,391,627.00	736,094,337.54	737,066,938.67	724,942,604.13
	Dev Gross	15,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
	Total Budget	743,391,627.00	766,094,337.54	767,066,938.67	754,942,604.13
Overall Budget	Rec Gross	6,660,769,154.00	6,866,046,086.87	6,918,007,626.04	6,889,578,219.42
	Dev Gross	3,172,014,408.00	3,325,934,083.13	3,593,153,717.56	3,677,857,473.90
	Total Budget	9,832,783,562.00	10,191,980,170.00	10,326,767,068.86	10,571,767,068.86

Source; County Treasury

7.0 RISK MITIGATION FRAMEWORK FOR FY 2023/24 – FY 2025/25 MEDIUM TERM

This chapter outlines the potential risks in the medium term and the mitigation measures the county will put in place to ensure the risks are cushioned.

Table 16; Risks and mitigation measures

RISK CATEGORY	RISK	MITIGATION MEASURE
Fiscal/Economic Risk	Inadequate resources	Enhance resource mobilization
	Inefficiencies in government expenditure	Strengthen outcome oriented expenditure
	Poor performance of the economy	Invest in the productive sector of the economy
	Mandatory annual increment of wage bill	Enhance resource mobilization
	Poor conceptualization, scoping and costing of projects and programs	Conduct comprehensive pre-feasibility and feasibility studies for all projects and programs with all stakeholders.
Capacity Risks	Aging work force	Enhance knowledge management and succession management
	Inadequate human capacity (number of employees and level of knowledge and expertise)	Capacity build and right placement of staff
	Staff turnover	Improve work environment and staff welfare
Political Risks	Changes and Inconsistency in government priorities	align development strategies to the government aspirations
Legal Risks	Inadequate legal and regulatory frameworks	Develop and implement policies and regulations
Environmental Risks	Climate change	Develop and implement strategies for risk mitigation and preparedness
Social Risks	Mental health issues and Terminal Illnesses	Awareness creation on mental health and terminal illness among staff

8.0 Annexure's

8.1 Departmental ceilings

8.1.1 FY 2023/24 – FY 2025/26 MTEF Budget Ceilings (in Millions)

	DEPARTMENT	FY 2023/24 Salary Ceilings	FY 2023/24 O&M Ceilings	FY 2023/24 Recurrent Ceilings	FY 2023/24 Development Ceiling	FY 2023/24 Overall Budget Ceilings
1	County Attorneys Office	3,182,168.10	19,951,188.65	23,133,356.75	-	23,133,356.75
2	County Public Service Board	35,293,190.95	40,585,314.42	75,878,505.37	20,000,000.00	95,878,505.37
3	Lands, Urban Environment Climate change	59,085,091.25	27,365,768.79	86,450,860.04	322,700,000.00	409,150,860.04
4	Climate change Fund	0.00	0.00	0.00	60,000,000.00	60,000,000.00
5	Wote Municipality	0.00	24,877,971.62	24,877,971.62	70,000,000.00	94,877,971.62
6	Emali Municipality	0.00	16,585,314.42	16,585,314.42	60,000,000.00	76,585,314.42
7	Governshp	99,881,925.59	132,682,515.33	232,564,440.93	-	232,564,440.93
8	Trade, Marketing, and Tourism	41,879,055.96	89,877,971.62	131,757,027.58	150,000,000.00	281,757,027.58
9	Gender, Children, Youth, Sports	58,681,235.48	24,877,971.62	83,559,207.10	60,000,000.00	143,559,207.10
10	County Secretary	108,780,875.69	347,194,929.06	455,975,804.75	-	455,975,804.75
11	Finance, Planning, Budget and Revenue	225,964,021.87	234,389,858.12	460,353,879.99	243,934,083.13	704,287,963.12
12	ICT, Education and Internship	387,780,346.18	83,670,628.83	471,450,975.01	275,700,000.00	747,150,975.01
13	Infrastructure, Transport, Public Works	69,669,047.80	79,755,943.25	149,424,991.04	270,000,000.00	419,424,991.04
14	Agriculture, Irrigation, Livestock cooperative	258,521,678.15	34,877,971.62	293,399,649.77	588,000,000.00	881,399,649.77
15	Makueni Fruit Development Authority	0.00	0.00	0.00	60,000,000.00	60,000,000.00
16	Department of Water and Sanitation	93,742,803.15	31,512,097.39	125,254,900.54	577,050,000.00	702,304,900.54
17	Sand Authority	21,264,093.58	42,377,971.62	63,642,065.21	17,500,000.00	81,142,065.21
18	Department of Health Services	2,403,452,760.48	722,926,572.08	3,126,379,332.56	475,800,000.00	3,602,179,332.56
19	Devolution, Public Service,	226,336,894.55	82,926,572.08	309,263,466.64	45,250,000.00	354,513,466.64
20	County Assembly	345,094,337.54	391,000,000.00	736,094,337.54	30,000,000.00	766,094,337.54
	Sub Totals	4,438,609,526.32	2,427,436,560.56	6,866,046,086.87	3,325,934,083.13	10,191,980,170.00

8.1.2 FY 2023/24 – FY 2025/26 MTEF Recurrent Budget Ceilings

	Department	FY 2022/23 Recurrent Printed Estimates	FY 2023/24 Recurrent Ceilings	FY 2024/25 Projected Recurrent Ceilings	FY 2025/26 Projected Recurrent Ceilings	FY 22/23 Ratio	FY 23/24 Ratio	FY 24/25 Ratio	FY 25/26 Ratio
1	County Attorneys Office	13,993,374.69	23,133,356.75	22,894,452.04	21,981,491.68	0.2%	0.3%	0.3%	0.3%
2	County Public Service Board	64,906,167.60	75,878,505.37	75,968,916.70	74,699,671.51	1.0%	1.1%	1.1%	1.1%
3	Lands, Urban Environment Climate change	132,381,860.32	86,450,860.04	87,217,576.03	87,081,621.15	2.0%	1.3%	1.3%	1.3%
4	Climate change Fund	-	-	-	-	0.0%	0.0%	0.0%	0.0%
5	Wote Municipality	-	24,877,971.62	24,500,711.78	23,281,356.56	0.0%	0.4%	0.4%	0.3%
6	Emali Municipality	-	16,585,314.42	16,333,807.85	15,520,904.37	0.0%	0.2%	0.2%	0.2%
7	Governship	174,935,567.17	232,564,440.93	232,550,026.93	228,084,390.36	2.6%	3.4%	3.4%	3.3%
8	Trade, Marketing, and Tourism	53,800,909.12	131,757,027.58	131,231,661.99	127,680,765.25	0.8%	1.9%	1.9%	1.9%
9	Gender, Children, Youth, Sports	90,754,358.05	83,559,207.10	84,355,571.97	84,333,313.95	1.4%	1.2%	1.2%	1.2%
10	County Secretary	450,702,036.70	455,975,804.75	478,492,140.11	462,419,698.90	6.8%	6.6%	6.9%	6.7%
11	Finance, Planning, Budget and Revenue	543,678,354.77	460,353,879.99	461,318,775.74	454,440,186.15	8.2%	6.7%	6.7%	6.6%
12	ICT, Education and Internship	453,830,384.98	471,450,975.01	477,937,765.94	481,747,498.80	6.8%	6.9%	6.9%	7.0%
13	Infrastructure, Transport, Public Works	157,900,188.79	149,424,991.04	149,608,919.91	147,121,054.53	2.4%	2.2%	2.2%	2.1%
14	Agriculture, Irrigation, Livestock cooperative	280,976,994.25	293,399,649.77	298,041,179.36	301,605,531.87	4.2%	4.3%	4.3%	4.4%
15	Makueni Fruit Development Authority	-	-	-	-	0.0%	0.0%	0.0%	0.0%
16	Department of Water and Sanitation	124,137,031.22	125,254,900.54	126,651,894.13	127,019,730.70	1.9%	1.8%	1.8%	1.8%
17	Sand Authority	59,758,900.57	63,642,065.21	63,424,710.00	61,781,406.91	0.9%	0.9%	0.9%	0.9%
18	Department of Health Services	3,006,834,696.55	3,126,379,332.56	3,163,485,630.42	3,177,082,941.20	45.1%	45.5%	45.7%	46.1%
19	Devolution, Public Service,	323,786,702.23	309,263,466.64	312,532,671.71	313,085,426.95	4.9%	4.5%	4.5%	4.5%
20	County Assembly	728,391,627.00	736,094,337.54	737,066,938.67	724,942,604.13	10.9%	10.7%	10.7%	10.5%
	Total	6,660,769,154.00	6,866,046,086.87	6,943,613,351.30	6,913,909,594.96				

8.1.3 FY 2023/24 – FY 2025/26 MTEF Development Budget Ceilings

	Department	FY 2022/23 Printed Estimates Development Budget	FY 2023/24 Development Ceilings	FY 2024/25 Projected Development Ceilings	FY 2025/26 Projected Development Ceilings	FY 22/23 Ratio	FY 23/24 Ratio	FY 24/25 Ratio	FY 25/26 Ratio
1	County Attorneys Office	-	-	-	-	0.0%	0.0%	0.0%	0.0%
2	County Public Service Board	53,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	1.7%	0.6%	0.6%	0.5%
3	Lands, Urban Environment Climate change	87,200,000.00	322,700,000.00	80,000,000.00	80,000,000.00	2.7%	9.7%	2.2%	2.2%
4	Climate change Fund	-	60,000,000.00	60,000,000.00	60,000,000.00	0.0%	1.8%	1.7%	1.6%
5	Wote Municipality	68,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	2.1%	2.1%	1.9%	1.9%
6	Emali Municipality	-	60,000,000.00	60,000,000.00	20,000,000.00	0.0%	1.8%	1.7%	0.5%
7	Governship	-	-	-	-	0.0%	0.0%	0.0%	0.0%
8	Trade, Marketing, and Tourism	80,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	2.5%	4.5%	4.2%	4.1%
9	Gender, Children, Youth, Sports	36,520,000.00	60,000,000.00	60,000,000.00	60,000,000.00	1.2%	1.8%	1.7%	1.6%
10	County Secretary	-	-	-	-	0.0%	0.0%	0.0%	0.0%
11	Finance, Planning, Budget and Revenue	810,867,473.00	243,934,083.13	690,000,000.00	880,000,000.00	25.6%	7.3%	20.4%	24.1%
12	ICT, Education and Internship	279,550,000.00	275,700,000.00	275,700,000.00	300,000,000.00	8.8%	8.3%	7.7%	8.2%
13	Infrastructure, Transport, Public Works	417,650,000.00	270,000,000.00	350,000,000.00	350,000,000.00	13.2%	8.1%	9.7%	9.5%
14	Agriculture, Irrigation, Livestock cooperative	406,253,435.00	588,000,000.00	400,000,000.00	400,000,000.00	12.8%	17.7%	11.1%	10.9%
15	Makueni Fruit Development Authority	-	60,000,000.00	60,000,000.00	90,000,000.00	0.0%	1.8%	1.7%	2.4%
16	Department of Water and Sanitation	432,880,000.00	577,050,000.00	564,153,717.56	567,857,473.90	13.6%	17.4%	15.7%	15.4%
17	Sand Authority	30,000,000.00	17,500,000.00	17,500,000.00	20,000,000.00	0.9%	0.5%	0.5%	0.5%
18	Department of Health Services	388,843,500.00	475,800,000.00	475,800,000.00	450,000,000.00	12.3%	14.3%	13.2%	12.2%
19	Devolution, Public Service,	66,250,000.00	45,250,000.00	20,000,000.00	110,000,000.00	2.1%	1.4%	0.6%	3.0%
20	County Assembly	15,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	0.5%	0.9%	0.8%	0.8%
	Total	3,172,014,408.00	3,325,934,083.13	3,593,153,717.56	3,677,857,473.90				

8.1.4 FY 2023/24 – FY 2025/26 MTEF Overall Budget Ceilings

	Department	FY 2022/23 Printed Budget Estimates	FY 2023/24 Budget Ceilings	FY 2024/25 Projected Budget Ceilings	FY 2025/26 Projected Budget Ceilings	FY 22/23 Ratio	FY 23/24 Ratio	FY 24/25 Ratio	FY 25/26 Ratio
1	County Attorneys Office	13,993,374.69	23,133,356.75	22,894,452.04	21,981,491.68	0.1%	0.2%	0.2%	0.2%
2	County Public Service Board	117,906,167.60	95,878,505.37	95,968,916.70	94,699,671.51	1.2%	0.9%	0.9%	0.9%
3	Lands, Urban Environment Climate change	219,581,860.32	409,150,860.04	167,217,576.03	167,081,621.15	2.2%	4.0%	1.6%	1.6%
4	Climate change Fund	-	60,000,000.00	60,000,000.00	60,000,000.00	0.0%	0.6%	0.6%	0.6%
5	Wote Municipality	68,000,000.00	94,877,971.62	94,500,711.78	93,281,356.56	0.7%	0.9%	0.9%	0.9%
6	Emali Municipality	-	76,585,314.42	76,333,807.85	35,520,904.37	0.0%	0.8%	0.7%	0.3%
7	Governship	174,935,567.17	232,564,440.93	232,550,026.93	228,084,390.36	1.8%	2.3%	2.2%	2.2%
8	Trade, Marketing, and Tourism	133,800,909.12	281,757,027.58	281,231,661.99	277,680,765.25	1.4%	2.8%	2.7%	2.6%
9	Gender, Children, Youth, Sports	127,274,358.05	143,559,207.10	144,355,571.97	144,333,313.95	1.3%	1.4%	1.4%	1.4%
10	County Secretary	450,702,036.70	455,975,804.75	478,492,140.11	462,419,698.90	4.6%	4.5%	4.6%	4.4%
11	Finance, Planning, Budget and Revenue	1,354,545,827.77	704,287,963.12	1,151,318,775.74	1,334,440,186.15	13.8%	6.9%	11.1%	12.6%
12	ICT, Education and Internship	733,380,384.98	747,150,975.01	753,637,765.94	781,747,498.80	7.5%	7.3%	7.2%	7.4%
13	Infrastructure, Transport, Public Works	575,550,188.79	419,424,991.04	499,608,919.91	497,121,054.53	5.9%	4.1%	4.8%	4.7%
14	Agriculture, Irrigation, Livestock cooperative	687,230,429.25	881,399,649.77	698,041,179.36	701,605,531.87	7.0%	8.6%	6.6%	6.6%
15	Makueni Fruit Development Authority	-	60,000,000.00	60,000,000.00	90,000,000.00	0.0%	0.6%	0.6%	0.9%
16	Department of Water and Sanitation	557,017,031.22	702,304,900.54	690,805,611.70	694,877,204.60	5.7%	6.9%	6.6%	6.6%
17	Sand Authority	89,758,900.57	81,142,065.21	80,924,710.00	81,781,406.91	0.9%	0.8%	0.8%	0.8%
18	Department of Health Services	3,395,678,196.55	3,602,179,332.56	3,639,285,630.42	3,627,082,941.20	34.5%	35.3%	34.6%	34.3%
19	Devolution, Public Service,	390,036,702.23	354,513,466.64	332,532,671.71	423,085,426.95	4.0%	3.5%	3.2%	4.0%
20	County Assembly	743,391,627.00	766,094,337.54	767,066,938.67	754,942,604.13	7.6%	7.5%	7.3%	7.1%
	Total	9,832,783,562.00	10,191,980,170.00	10,326,767,068.86	10,571,767,068.86				

8.2 MEDIUM TERM FLAGSHIPS

No	Project/Programme Name	Location	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
1	County Ward Model Health Centres	All Wards (1 Per Ward)	30,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
2	Automation of Government processes and Services	Countywide	100,000,000.00	250,000,000.00	400,000,000.00	500,000,000.00
3	Makueni County Urbanization Agenda (MCUA) - 30 by 30	County Wide	120,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
4	Water Fund	County Wide	244,500,000.00	300,000,000.00	300,000,000.00	300,000,000.00
5	Public Service Re-engineering	County Wide	10,000,000.00			
6	Industrialization Development	County Wide	50,000,000.00	100,000,000.00		
7	Agricultural Value Chains Development	County Wide	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00
9	Social Protection and Inclusive Development	County Wide	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
10	County Resource Mobilization (External and Own Source Revenues)	County Wide	41,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
11	Electrification programme	County Wide	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
12	Universal Health Care Programme	County Wide	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00
13	CTTI Capitation	County Wide	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
14	ECDE Capitation	County Wide	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
15	Youth Empowerment	County Wide	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
16	Construction of Executive office Block	Wote	70,000,000.00	70,000,000.00		
17	Climate change initiative programmes/ fund	County Wide	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
18	Disaster mitigation and preparedness	County Wide	20,000,000.00	30,000,000.00		
19	Construction of store at MFPP	Makueni	10,000,000.00	20,000,000.00		
20	Construction of Makueni County food and agriculture laboratory	Makueni	15,000,000.00	100,000,000.00	120,000,000.00	
21	Irrigation development	County Wide	10,000,000.00	150,000,000.00	100,000,000.00	

8.3 OWN SOURCE REVENUE PROJECTIONS

No	SOURCES	FY 2022/23 Projections	FY 2023/24 Projections	FY 2024/25 Projections	FY 2025/26 Projections
	A) OWN SOURCES				
1	Agriculture- Mechanization	2,000,000.00	1,500,000.00	1,575,000.00	1,653,750.00
2	ASK Show	2,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
3	BMT (Market Entrance)	45,000,000.00	25,000,000.00	30,000,000.00	35,000,000.00
4	Single Business Permits /Application/Conservancy fees	135,000,000.00	135,000,000.00	141,750,000.00	149,000,000.00
5	Application & conservancy	10,000,000.00	7,200,000.00	7,560,000.00	7,938,000.00
6	Parking	40,000,000.00	25,000,000.00	26,250,000.00	27,562,500.00
7	Stock Market	15,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
8	Stock Movement	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
9	Renewal Fee(Kiosks)	6,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
10	Agricultural Cess	22,000,000.00	14,000,000.00	14,700,000.00	15,435,000.00
11	Liquor License	60,000,000.00	37,000,000.00	48,850,000.00	40,792,500.00
12	Building Materials cess	5,000,000.00	2,500,000.00	2,625,000.00	2,756,250.00
13	Communication masts	5,000,000.00	2,500,000.00	2,625,000.00	2,756,250.00
14	Advertisement & Wall Branding	15,000,000.00	13,000,000.00	15,000,000.00	16,000,000.00
15	Fines and Penalties	5,100,000.00	1,000,000.00	1,050,000.00	1,102,500.00
16	Stall Rent	3,200,000.00	1,000,000.00	1,050,000.00	1,102,500.00
17	Motor Veh/Cycle Reg	5,000,000.00	2,500,000.00	2,625,000.00	2,756,250.00
18	Fire certificate	200,000.00	1,000,000.00	1,050,000.00	1,102,500.00
19	Development Approvals(all lands development fees	35,000,000.00	22,000,000.00	24,000,000.00	25,000,000.00
20	Plot Rates/Rent & other dues	135,000,000.00	170,000,000.00	181,000,000.00	190,048,750.00
21	Water & Environment- Consent, Nema, mining, penalties	7,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
22	Hire of County Facilities / Equipment /Gym	200,000.00	500,000.00	525,000.00	551,250.00
25	Training			-	-
26	Coop Audit services	300,000.00	300,000.00	315,000.00	330,750.00
27	Weights & Measures	1,500,000.00	1,500,000.00	2,000,000.00	2,500,000.00
	Sub Total	559,500,000.00	484,500,000.00	527,650,000.00	547,643,750.00

	AIA				
1	Agriculture- Agricultural Training Conference	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
2	Public health	50,000,000.00	25,000,000.00	26,250,000.00	27,562,500.00
3	Health FIF	150,000,000.00	120,000,000.00	130,000,000.00	132,300,000.00
4	NHIF and Linda Mama Reimbursement	300,000,000.00	250,000,000.00	292,075,000.00	271,593,750.00
5	Health UHC Registration	35,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
6	Makueni Fruit Processing Plant AIA	100,000,000.00	50,000,000.00	50,000,000.00	88,200,000.00
7	Sand Authority AIA	30,000,000.00	35,000,000.00	36,750,000.00	38,587,500.00
8	Veterinary Health AIA	15,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
9	Community Information Centres AIA	500,000.00	500,000.00	525,000.00	525,000.00
	Sub Total	685,500,000.00	515,500,000.00	572,350,000.00	597,356,250.00
	TOTAL OWN SOURCE REVENUE	1,245,000,000.00	1,000,000,000.00	1,100,000,000.00	1,145,000,000.00

8.4 KEY PERFORMANCE INDICATORS

1. Agriculture, Rural Development Sector

Programme Name	Key Performance Indicators	Baseline 2021	2022/23 Targets	2023/24 Targets	2024/25 Targets	2025/26 Targets
Agriculture extension and capacity development	No. of farmers adopting D.A technologies			77,400	87,100	96,800
	No. of male farmers utilizing D.A technologies			25,800	29,000	32,200
	No. of female farmers utilizing D.A technologies			51,600	58,100	64,600
	No. of youth and PWDs trained and mentored into the DAT			7,740	8,710	9,680
	Number of agricultural extension services automated			3	4	5
Value chain development	Quantity of Mango fruit produced in MT	281,425	288,461	295,496	310,271	325,785
Value chain development	Area (Ha) under Mango farming	29,409	30,144	30,879	32,423	34,045
	Value of Mangoes Produced in (Million Shillings)	4,221	4,311	4,400	4,700	4,900
	Quantity of mangoes purchased by the (MCFDMA) in (MT)	1,182	1,341	1,500	1,600	1,800
	Quantity of Puree produced by the (MCFDMA) in MT	619	685	750	820	922.5
	Value of Puree produced by (MCFDMA) in Million Shillings	45	50	54	59	66
	Quantity of ready to drink juice produced by the (MCFDMA) in '000 litres	-		3,000	3,300	3,600
	Quantity Citrus fruit produced in MT	192,335	197,144	201,952	212,049	222,652
	Area (Ha) under Citrus fruit farming	8,660	8,877	9,093	9,548	10,025
	Value of Citrus fruit Produced in (Million shillings)	2,493	2,547	2,600	2,700	2,900

Programme Name	Key Performance Indicators	Baseline 2021	2022/23 Targets	2023/24 Targets	2024/25 Targets	2025/26 Targets
	Annual Area under Avocado farming in Ha	380	366	351	364	400
	Quantity of Avocado produced annually in MT	7,375	8,113	8,850	9,735	10,709
	Value of Avocado fruit Produced annually in million shillings	258	284	310	341	375
	MT of Tomatoes produced	25,285	26,285	27,285	28,580	30,000
	Area under Tomatoes farming in Ha	792	472	151	160	176
	Values of Tomatoes produced (Million Kshs)	759	789	819	857	900
	Annual Area (Ha) under coffee	865	897	929	1,037	1,144
	MT of coffee produced annually	242	251	260	290	320
	Value of coffee produced annually in Millions	13	14	14.3	15.95	17.6
	Annual Area (Ha) under macadamia	183	202	220	260	310
	MT of macadamia produced annually	878	967	1,055	1,247	1,487
	Value of macadamia produced annually in Millions (Kshs)	176	194	211	249.4	297.4
	Annual Area (Ha) under cotton			2,491	2,616	2,746
	MT of cotton produced annually			3,114	3,270	3,433
	Value of cotton produced annually in Millions (Kshs)			115	121	127
	Annual acreage(Ha) under castor oil seeds			640	704	775
	MT of castor oil seeds produced annually			960	1,056	1,162
	Value of castor oil seeds produced annually in millions (Kshs)			24	26.4	29
	MT of green grams produced annually	40,072	45,842	51,611	54,192	56,901
	Annual area (Ha) under green grams	66,805	66,155	65,505	68,780	72,219
	Value of green grams produced annually in Million Shillings	2,800	2,850	2,900.00	3,100.00	3,300.00
	MT of cow peas produced annually	46,556	52,376	58,196	61,106	64,161
	Annual areas (Ha) under cow peas	60,564	60,564	60,564	63,592	66,772
	Value of cow peas produced annually in Million Shillings	1,200	1,300	1,400.00	1,500.00	1,600.00
	MT of Pigeon peas produced annually	63,981	67,756	71,530	75,107	78,862
	Annual area (Ha) under Pigeon peas	729,279	400,569	71,859	75,452	79,225
	Value of Pigeon peas produced annually in Kshs Millions	3,100	3,300	3,500.00	3,700.00	3,900.00
	MT of beans produced annually	29,398	30,149	30,900	32,400	34,000
	Annual area (Ha) under beans	43,186	43,143	43,100	45,300	47,600
	Value of beans produced annually in Kshs Millions	1,864	1,930	1,995	2,095	2,200
	Quantity of pulses processed by the value addition plant in Makindu in Metric tonnes	40	80	100	120	130
	Revenue generated by the value addition plant in Makindu in Million Shillings	-	24	19	23	25

Programme Name	Key Performance Indicators	Baseline 2021	2022/23 Targets	2023/24 Targets	2024/25 Targets	2025/26 Targets
	MT of maize produced annually	88,670	131,340	174,010	182,711	191,846
	Annual area (Ha) under maize	132,841	132,771	132,700	139,335	146,302
	Value of maize produced annually in Kshs Millions	2,068	3,150	4,231	4,442	4,664
	MT of sorghum produced annually	7,713	9,157	10,601	11,131	11,688
	Annual area (Ha) under sorghum	10,256	10,256	10,256	10,769	11,307
	Value of sorghum produced annually in Kshs Millions	242	262	282	297	312
	Annual Population of Poultry disaggregated into specific type	1,549,344	1,689,722	1,830,100	1,900,500	2,080,000
	Total number of trays of eggs produced annually	1,304,014	1,343,007	1,382,000	1,493,000	1,629,000
	MT of poultry meat produced annually	5550	5,772	5,994	6,593	7,319
	Values of eggs produced annually in Million Kenya Shillings	522	572	622	747	896
	Values of poultry meat produced annually in Kenya Million shillings	2,886	2,342	1,798	2,308	2,561
	No. of cattle Artificial Insemination services offered	112	5,000.00	8,000	9,000	9,000
	Total milk produced annually in '000 litres	27,758	28,429	29,100	30,600	32,100
	Value of milk produced (Million Shillings)	1,665	1,715	1,765	1,871	1,984
	Total beef produced in ('000 Kgs)	4,559	4,650	4,741	4,932	5,129
	Value of beef produced ('000,000 Kshs)	2,507,717	1,255,159	2,600	2,660	2713
	No. of farmers practicing Goat and Sheep farming	93,150	103,500	115,000	127,000	139,000
	Total chevon and mutton produced in (MT)	2,509	2,493	2476	2624	2782
	Value of chevon and mutton produced (Kshs)	1,631	1,682	1,733	1,837	1,948
	MT of honey produced	668	652	635	660	686
	Value of honey produced (in Millions Kshs)	568	507	445	462	481
	Quantity of fish produced (Tonnes)	8.8	9	9	10	11
	Value of fish produced (Kshs) million	4.7	4	3.6	4	4.4
	No. of active fish ponds in the county	567	594	620	680	750
Agricultural Credit & Input	No. of farmers' farmers linked to agriculture financing organization for credit			30,000	30,000	45,000
	Amount of credit extended to farmers (In Millions Kshs)			150	150	150
	No. of farmers benefiting from farm inputs with government support			50,000	75,000	100,000
Agricultural Mechanization	Area of land prepared annually (Ha)	153	300	350	400	450
	No. of hay bales prepared annually	5,360	8,000.00	10,000	15,000	20,000
	No. of farm ponds constructed annually	567	300	200	250	300
Pest and Disease Control	No. of farmers trained on integrated pest management in crops			77,400	87,100	96,800
	Incidences of notifiable pest and diseases reported			2,000	2,500	3,000
	No. of laboratory diagnostic reports			200	300	300

Programme Name	Key Performance Indicators	Baseline 2021	2022/23 Targets	2023/24 Targets	2024/25 Targets	2025/26 Targets
	No. of livestock vaccinated			150,000	200,000	200,000
	No. of farms certified as pest and disease free			10	15	20
Irrigation Development	No. of irrigation schemes established/rehabilitated			3	3	3
	Total areas in Ha under irrigation			24	24	24
	No. new of HHs carrying out irrigated agriculture in the public schemes			100	100	100
Soil and water conservation	Length in km of soil and water conservation structures developed			400	500	600
	Area under soil and water conservations in Ha			1,500	2,950	3,760
Rangeland Restoration	No of farmers trained on range and grassland management			1,423	1,637	1,882
	Area of Rangeland in Hectares that has been rehabilitated or restoration			2,070	2,380	2,378
Climate Change Resilience	No. of farmers trained in climate smart agriculture technologies			25,800	29,000	32,200
	No. of farmers undertaking insurance services for their agricultural ventures			5,000	5,500	6,000
Cooperative Development	No. of dormant cooperatives revived		10	10	10	10
	No. of new cooperatives formed		12	12	12	12
	% compliance with the statutory requirements			50	55	60
	No of co-operatives with improved governance and Accountability			70	90	110
	No. of cooperatives automating their services			4	8	8
	Annual turnover for cooperative societies (Kshs Millions)	190	235	280	285	290
	Total No. of active cooperative membership in the county	30,837	33,900.00	37,300.00	41,000.00	45,100.00
	Total members deposit in the cooperatives	360	320	352	387	426
	Total Share capital in the cooperatives	188	187	187	190	193
	No. of cooperatives access the operationalized Cooperative Development funds			20	30	40

B. Lands, Urban Development Sub Sector

No	Programme	Development Outcome	Key Performance Indicator	Target FY 2023/24	Target 2024/25	Target 2025/26
1	Land Survey Mapping and Titling	Increased security of land tenure	No of title deeds issued	4,000	4,000	4,000
2	Physical Planning	Improved land use planning and development control	No of approved and implemented physical land use plans	10	10	10
			No of technologies adopted in GIS Lab in county planning	10	15	20
3	Urban Development	Improved urban infrastructure	No of Municipalities Established	1	1	1

		development	KMs of urban roads improved to tarmack and cabro status	50	50	50
		Improved land based revenue	Proportion of land based revenue streams automated	20%	30%	40%
4	Environment and Natural Resource	Improve environmental and natural resources utilization and management	No. of county forests mapped and surveyed	2	2	2
			Area (Ha) of County Forests and catchment areas restored	15	15	15
			No. of environmental pollution incidents reported, investigated and managed	15	15	15
			No. of SEA, EIAs and Environmental Audits done	12	15	18
			No. of farmer groups, conservation groups and institutions trained	5	5	5
			No. of minerals mapped and development	1		1

2. Roads, Transport, Infrastructure, Public Works , Energy & ICT Sector

No	Programme	Development Outcome	Key Performance Indicators	2023/24 Targets	2024/25 Targets	2025/26 Targets
	Road improvement programme	Improved connectivity and accessibility	Number of Km of road opened	50	30	20
			Number of kilometers upgraded to bitumen/ cabro standards	12	12	15
			Number of Km of road graveled	300	350	400
			Number of kilometers of road graded	3000	3500	400
			Number of drifts/ box culverts constructed	25	30	30
			Number of bridges and footbridges construct	1	1	2
			road for water structures (CDD Programme)	500000	500000	500000
			public transport coordination programme	50%	70%	100%
2	Energy development	Enhanced access to reliable and Clean energy	Number of high mast floodlights installed (Solar & electricity powered)	10	20	25
			No of households adopting use of green energy	20,000	30,000	40,000
			No. of sensitization on green energy	50	100	250
			No. of streetlights/ flood installed (Solar & electricity powered	250	300	500
			% of electricity connection	30%	32%	35%
3	Urban development	Improved urban livability	Kilometers of Storm Water drainage channels	5	10	10
			Area of non-motorable facilities constructed and parking areas	5000SM	10,000SM	20,000SM
4	Low cost housing promotion	Increased access to decent housing	Number of affordable houses constructed and renovated	25	50	100
			No. of county offices constructed	2	2	2

3. Water and Sanitation Sector

Program	Indicator	Baseline	Targets	Medium Term Targets		
		2021	2022/23	2023/24	2024/25	2025/26
Access to water	The proportion of HHs accessing water from improved water sources (%)	44	48	52	56	60
	The proportion of HHs accessing water from unimproved water sources (%)	56	52	48	44	40
	Average distance (km) to water points	4.0	3.6	3.2	2.8	2.4
Integrated Water harvesting, Storage, Treatment & Distribution	No. of mega dams constructed of $\geq 200M^3$ complete with treatment system, distribution and irrigation infrastructure (<i>Thwake Multipurpose</i>)	0	0	1	-	-
	No. of large dams constructed of $\geq 750,000M^3$ complete with treatment system, distribution and irrigation infrastructure	0	0	4	-	4
	No. of medium sized dams of $500,000M^3$ constructed/ desilting/ expansion/ rehabilitated	0	1	6	6	6
	No. of small dams of $50,000M^3$ & $< 500,000M^3$ constructed/ desilting/ expansion/ rehabilitated	76	5	15	20	30
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	40	4	20	20	20
	No. of Boreholes Drilled & Equipped	119	17	30	30	30
	No. of Rock Catchments Constructed	3	0	-	2	-
	Kms. of Water Pipeline completed with water kiosk/ water points	832.32	250	350	350	350
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	0		1	1	1
	Proportion of Rural Households accessing piped water			30%	50%	60%
	No. of Urban Households with access to piped water	7,922		9,420	10,920	12,420
	No. of urban centres/markets connected with reliable piped water	3	4	40	100	160
Urban and Rural Water Governance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	Proportion of Community water schemes/ projects managed by Sustainability Management Committees meeting the set governance criteria as per the Water Act, 2020.		40%	50%	60%	70%
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	90	90	100	150	200

Sanitation	The proportion of HHs accessing improved sanitation services (%)	85				
	% of urban centers with access to sewerage system	0				
	Number of constructed DTFs	3	0	1	1	1
	No. of functional waste management facility	0	0	2	2	
	No of sanitation facilities constructed	12	5	10	5	5
	No of skips purchases	10	10	10	10	10
Forest and Landscape Restoration	No of hectares reseeded					
	no of tree seedlings planted	91,000	50,000	100,000	100,000	100,000
	No. of protected fragile zones	2	2	2	2	2
	No of landscapes/forest restored	2	1	2	2	2
	No of rivers rehabilitated					
	No of designated sand harvesting sites					
Climate Change Resilience and Response	No of climate adaptation projects	16	1	5	5	5
	No of climate smart technologies promoted	0	0	2	2	2
	Percentage of county population who are recipients of Climate Information Services for early warning	0	1	1	1	1
	No of community based investments guided by climate information	16	1	5	5	5
Environmental Conservation and Management	No of legal frameworks developed	2	1	3		
	No of county projects with EIA and EA	15	5	20	20	20
	No of Environmental sensitization fora	43	30	50	50	50

4. Health Services Sector

No	Programme	Development Outcome	Key Performance Indicator	Target FY 2023/24	Target 2024/25	Target 2025/26
1	Preventive & Promotive services	Increased access to essential primary healthcare	Proportion of pregnant women attending ANC receiving Iron and Folic Acid Supplement	90	100	100
			Percentage of mothers attending at least 4 ANC	65%	70%	73%
			Skilled birth attendance rate	88%	90%	92%
			Proportion of birth taking place in health facilities	92%	100%	100%
			Proportion of children under one Fully immunized	95%	98%	98%
			No. of CHVs trained on nutrition	1500	2000	3000
			Proportion of expectant women LWHIV who are currently on ART	93	94%	95%

			No. women of Reproductive age screened for Cervical cancers	1000	1500	2000
			% of new outpatients with mental health conditions attended	4.5	5%	6%
			No. of Community awareness campaigns conducted on WASH	20,000	30,000	40,000
			No. of clients counselled at facility level	25000	30000	30000
			No. of community mental outreaches conducted	15000	20000	40000
2	Curative and Rehabilitative	Improved efficiency and effectiveness of health services	Average length of stay in hospital	7.0 days	6.2 days	6.0days
			No. of facility mortality rate audited	10,000	8,000	7,000
			No. of maternal mortality audited	20	15	12
			No. of patients undergoing occupational therapy	6000	6500	100000
			% of time out of stock for Essential Medicines and Medical Supplies (EMMS) –	45%	35%	30%
			No. of joint activities addressing one health concept including AMR	1	20	25
3	Planning and Administration Programme	Improved access to health services	No. of Model Sub county Hospitals established		3	3
			No. of Model Ward Health facilities established	6	15	30
			No. of facilities with specialized clinics	1	1	1
			No. of inpatient Psychiatrist unit established	1	1	1
			A model cancer care unit at MCRH	1	1	1
			No. of facilities with amenity wards	6	3	6
			No. of functional community health committees	240	240	240
			Doctor to Patient ratio	1/12000	1/10000	1/10000

5. General Economic and Commercial Affairs Sector

Programme	Indicators	Baseline 2021	Targets		Medium Term Targets		
			2022/23	2023/24	2024/25	2025/26	
Trade development and promotion	No. of MSMEs trained	35	100	120	140	180	
	No. of stakeholders' fora held	4	2	3	4	6	
	No. of trade infrastructure developed and renovated	5	4	4	4	4	
	Disbursement of loans to traders in Ksh. Millions	0	50	100	150	200	
	No. of weighing and measuring equipment verified	6,026	7,500	7,550	7,600	7,000	
	No. of weighing and measuring equipment inspected	1,236	1,500	1,550	1,600	1,700	
	No. of policies approved by The County Assembly	3	1	1	1	0	
Industrial development	Number of products developed	6	6	5	5	5	
	Number of innovations supported	0	6	8	10	10	
	Number of Jua Kali association supported	4	6	6	6	6	
	Complete incubation Centre	0	1	1	0	0	
Marketing and market	Number of producers linked to market	0	24	30	35	45	

linkages	No. of trade fairs and exhibitions held	0	4	4	4	4	
	No. of Business to Business fora held	0	4	4	4	4	
	Approved marketing policy	0	1	0	0	0	
Tourism development and promotion	No. of tourism site promoted	0	0	2	2	2	
	No. of circuits promoted	0	2	1	1	1	
	No. of activities implemented in the master plan	0	2	2	2	2	
	No. of stakeholders engaged	1	2	2	2	2	
Cooperative development	No. of new cooperative registered	7	5	5	5	5	
	No. of cooperative audited	62	80	100	120	160	
	No. of cooperatives inspected	46	60	80	100	140	

6. Devolution Sector

Program	Key Performance indicators	Baseline	Targets	Medium Term Targets		
		2021	2022/23	2023/24	2024/25	2025/26
Public service Reforms	No. of automated HR processes	0	0	10	5	5
	% of operationalized of UHRIS	0	20%	30%	30%	20%
	No. of HR functions decentralized	0	6	6	6	6
	Record management system	0	0	1	1	1
General Administration and planning	No. of Policies	44	3	5	5	5
	No. of systems and structures established	11	2	2	1	1
	ISO certification	0	1	1	1	1
Legal services	No. of Office of the county attorney	1	1	1	1	1
	No. of cases closed	3	2	2	2	2
Leadership and coordination of government business	Number of cabinet meetings	52	52	52	52	52
	No of employees under medical cover	3800	3800	3800	3800	3800
	Number of cabinet memos generated	40	40	40	40	40
	No. Performance Management of reports	6	6	6	6	6
Public Service Management	Employee satisfaction report	0	1	1	1	1
	Office Blocks	0	1	1	1	1
	No. of employees promoted	400	400	500	500	500
Devolution Affairs Management	% Realization of the County's devolution dividend	50%	30%	30%	30%	-
County Government Coordination	No. of sub county offices	3	1	2	-	-
	No. of ward offices	0	2	10	10	8
County Enforcement and compliance	% of Compliance	25%	30%	40%	30%	10%

Disaster management and risk reduction	No. of disaster units and fire station	1	2	2	1	1
Enhanced Citizen Engagement	No of community members involved in development decision making	120,0000	120,0000	140,0000	150,0000	180,0000
Strengthening self-governance and community led development	No of CDD Projects	357	377	377	377	377
	Operational Local development Organization (LDO)	1	1	1	1	1
Public Finance Management	No of financial reports	16	16	16	16	16
	Annual financial statements	1	1	1	1	1
	No. of audit reports	8	8	8	8	8
	Amount of Own Source Revenues Collected in Millions	749	800	850	900	950
	Approved ADP,CBROP,CSFP, PER,SWG, PBB, IFMIS ,Periodical data/statistical abstract ,Budget	1	1	1	1	1
	Periodic M & E reports (CAPR)	4	4	4	4	4

7. Social Protection, Education, Culture and Recreation Sector

A. Gender, Youth and Social Services Sub-Sector

Program	Key Performance indicators	Baseline	Targets	Medium Term Targets		
		2021	2022/23	2023/24	2024/25	2025/26
Social Protection	Number of elderly persons supported with food materials and other materials	1664	1500	1500	1950	2500
	Number of PWDs provided with assorted assistive devices and other material support.	1081	1000	1000	1300	1690
	Number of OVC children supported with food materials, non-food materials , rescued, and offered psychosocial support	2300	2000	1000	1300	1690
	No. of beneficiaries of the initiative	3000	4000	5000	6000	7000
Sexual and Gender Based Violence Prevention and Mitigation	No. of cases reported	728	582	465	372	297
Conservation, Preservation and Promotion of Arts, Culture and Heritage	No. of cultural festivals and exhibitions held	3	4	5	6	7
	No. of trainings on intellectual property rights	1	3	4	6	8
	No. of artists promoted and supported in the cultural and creative industries	52	130	145	165	185
Youth empowerment	No of apprentices recruited and placed under Makueni Youth Apprenticeship Program	304	300	360	420	480
	No of youth recruited and placed under <i>Ajira Kwa Vijana</i> Program	1,200	1200	1,440	1,680	1,920
	No of youth under <i>Ujuzi teketeke</i> Program	184	200	240	280	320
	No. of boda boda youth trained and licensed	1,421	300	360	420	480
	No. of youth under Makueni Youth in Agribusiness Empowerment project	1,244	60	72	84	96
	No of youth serving organizations supported through grants	4	30	36	42	48

	No of Youth Trained under Building and construction	2,973	900	1,080	1,260	1,440
Sports Development & Management	No of sports talent academies and facilities established and operationalized	1	1	1	1	1
	No of playfields rehabilitated and standardized	1	3	3	3	3
	Number of sports leagues (<i>Ligi-Mashinani</i> /Supa Cup/KYISA) conducted in the county	4	4	5	5	5
	No of young people involved in professional sports	20	25	30	35	40
	Number of federations officials, referees and coaches trained	504	500	500	600	700

B. Education Sub-sector

Programme Name	Key Performance Indicator	Baseline 2021/22	Target 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Technical and Vocational Training	No. of model CTTIs constructed/rehabilitated	11	9	10	8	6
	No. of model CTTIs equipped with relevant tools and materials	7	3	7	10	11
	No. of instructors employed	154	30	30	30	10
	Proportion of instructors trained	100%	100%	100%	100%	100%
	Instructor/trainee ratio	1:32	1:30	1:28	1:27	1:28
	No. of graduate trainees annually	2500	3000	3300	3500	4000
	Total Enrolment	5000	5500	6000	6500	7000
	Income generated by CTTIs annually	1.5M	1.7M	2.0M	3.5M	5.0M
Early Childhood Development	No. of ECDE centres constructed/rehabilitated	268		20	20	20
	Number of model ECDE centres constructed or upgraded			2	2	2
	No. of ECDE pupils enrolled	43,511	44,000	45,000	46,000	47,000
	No. of teachers who have benefitted from relevant training	2,300	2,400	2,420	2,440	2,460
	No. of teaches trained to integrate learning for PWDs	2,300	2,400	2,420	2,440	2,460
	No. of teachers compliant to CBC	2,300	2,400	2,420	2,440	2,460
	No. of ECDE centres with Feeding programme	0		1,267	1,267	1,267
	No. of ECDE children enlisted in the feeding programme	0		45,000	46,000	47,000
County Bursary and Scholarship Programme	No. of learners awarded bursary	2,403	3,000	4,000	4,500	5,000
	No. of learners awarded scholarships	531	621	711	801	891
Youth Enterprise Development	No. of youth under internship/mentorship/volunteerism	79	90	90	90	90
ICT infrastructure development	No. of network security licenses purchased			566.00	617.00	568.00

Programme Name	Key Performance Indicator	Baseline 2021/22	Target 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	No. of surveillance systems (Cameras and NVRS deployed)			4	4	4
	No. of facilities connected with LAN complete with user support equipment and training			11	17	14
	No. of NoFBI termination sites lit / established/ upgraded			4	7	4
	No. of public Wi-Fi hotspots created within the county designated public spaces			3	4	4
	Number of sub-county service delivery (<i>Huduma</i>) centres established			1	2	1
	No. of data recovery sites Established/Upgraded			1	1	1
	Number of ICT workstations(computer hardware,softwares and peripherals established, maintained and insured			120	100	100
	Modernized and Automated teleconferencing facility in Wote social hall			1	1	1
	Number of ICT equipment disposed through e-waste management			600	600	600
Automation of Government Services	Proportion of government services that have been automated disaggregated per department			30%	50%	60%
ICT training and innovation promotion	No. of New CIC established in the county			3	3	3
	No. of ICT Programmes provided to county staff and community members trained in the CICs disaggregated by number, gender and age			2	2	2
	County ICT literacy level			33%	40%	45%
	Number of ICT innovation catalytic programmes			1.00	1	1
	No. of innovations and research works completed			2	2	2
	Number of ECDE pupils benefiting from the digital learning programme			43,000	44,000	45,000