REPUBLIC OF KENYA **GOVERNMENT OF MAKUENI COUNTY**

DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

MAKUENI COUNTY FISCAL STRATEGY PAPER, 2025

Theme

"Stimulating local economies for shared prosperity"

Makueni County Fiscal Strategy Paper (CFSP) 2025
To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue

County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA
The document is also available on the internet at: www.makueni.go.ke

FOREWORD

The 2025 Makueni County Fiscal Strategy Paper (CFSP) is the third policy framework guiding the implementation of the Makueni County Integrated Development Plan (CIDP) 2023-2027 and the 2025/26 Annual Development Plan (ADP). This document serves as the county's primary tool for resource allocation, economic planning, and fiscal policy direction, ensuring alignment with the Medium-Term Expenditure Framework (MTEF) and national development priorities. Anchored on Section 117 of the Public Finance Management (PFM) Act, 2012, this CFSP provides a structured approach to enhancing service delivery, accelerating economic transformation, and promoting inclusive development.

Guided by the principle **'***Wauni wa Kwika Nesa na Ulungalu'—the passion to serve with integrity* and inspired by the rallying call "Our People, Our Priority" the fiscal policy for FY 2025/26 and the medium term is dedicated to stimulating local economies for shared prosperity under bottom up economic transformation agenda.

. This strategy focuses on:

1. Enhancing Water Security -Expanding access to clean and safe water for domestic, agricultural, and industrial use.
2. Agricultural Transformation -Increasing food production and value chain development to achieve food security and improved livelihoods.
3. Universal Healthcare -Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Youth Empowerment and Sports Development
5. Sustainable urban and infrastructure Development-Advancing road networks, urban planning, and integrated digital solutions for smart governance.
6. Public Sector Efficiency and Digital Innovation -Leveraging technology to enhance revenue collection, automate government services, and promote fiscal transparency.
7. Resource Mobilization and Private Sector Partnerships -Diversifying revenue streams, strengthening own-source revenue collection, and fostering strategic investments.

The 2025 CFSP is formulated against a backdrop of moderate global and domestic economic recovery, with Kenya's economy expected to grow by 5.3% in 2025, driven by agriculture, services, and targeted investments under the Bottom-Up Economic Transformation Agenda (BETA). Despite macroeconomic challenges, the county remains committed to fiscal discipline, expenditure efficiency, and economic resilience.

To strengthen fiscal sustainability, the county will prioritize high-impact programs and adopt zero-based budgeting to ensure optimal allocation of resources. Additionally, the county will align its fiscal policies with the national fiscal consolidation agenda, leveraging public-private partnerships (PPPs) to attract private sector investments and reduce reliance on national government transfers.

Public participation and stakeholder engagement remain cornerstones of our governance. By integrating citizen feedback, development partners' contributions, and expert insights, Makueni County will ensure inclusive decision-making and equitable development. This CFSP provides a strategic roadmap to drive economic transformation, enhance service delivery, and uplift the livelihoods of all county residents.

We urge all stakeholders, including government agencies, the private sector, development partners, and citizens, to actively participate in the realization of this strategy. Together, we can build a more prosperous, resilient, and sustainable Makueni County.

DAMARIS MUMO KAVOI,
COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE, PLANNING, BUDGET AND REVENUE

ACKNOWLEDGEMENT

The preparation of the Makueni County Fiscal Strategy Paper (CFSP) 2025/26 was made possible through the collective efforts, dedication, and expertise of various individuals and institutions. We extend our deepest gratitude to all those who contributed to the development of this crucial document, ensuring that it remains comprehensive, data-driven, and aligned with the county's development priorities.

Our sincere appreciation goes to His Excellency the Governor, the Deputy Governor, the County Secretary, and the entire County Executive Committee for their visionary leadership, strategic guidance, and unwavering commitment to fiscal prudence and sustainable development.

A special thank you to the County Executive Committee Member for Finance, whose dedication to sound financial management and strategic planning has been instrumental in shaping this document. Your efforts in coordinating the budget process, ensuring alignment with legal frameworks, and driving fiscal sustainability are highly commendable.

We also recognize the invaluable contributions of Chief Officers, Directors, and technical officers in Budget and Expenditure, Socio-Economic Planning, Revenue, and Monitoring & Evaluation units. Your expertise, analytical rigor, and commitment to evidence-based planning have greatly enriched the formulation of this strategy paper.

Our gratitude extends to the County Budget and Economic Forum (CBEF) for their invaluable input, constructive discussions, and stakeholder representation, ensuring that this strategy reflects the needs and aspirations of the people of Makueni. We also appreciate the Sector Working Groups (SWGs) for their in-depth technical contributions, which have strengthened the fiscal and policy framework of this document.

A heartfelt thank you to the citizens of Makueni County for their active participation, feedback, and engagement in the preparation of this paper. Your voices continue to shape policies that drive inclusive growth, economic empowerment, and service delivery improvements.

This 2025/26 CFSP is a testament to our shared commitment to prudent financial management, fiscal discipline, and sustainable development. As we move forward, we reaffirm our dedication to transparent governance, efficient resource allocation, and people-cantered development, ensuring that Makueni County remains on a path of economic transformation and social progress.

MUTUA BONIFACE
CHIEF OFFICER SOCIO-ECONOMIC PLANNING BUDGETING, REVENUE, MONITORING AND EVALUATION

Table of Contents

ACKNOWLEDGEMENT iv

Table of Contents v

LIST OF TABLES viii

LIST OF FIGURES ix

1.0 INTRODUCTION 1

2.0 COUNTY GOVERNMENT FISCAL PERFROMANCE 3

2.1 Revenue Performance 3

2.1.1 Own Source Revenue Collection 4

2.2 Expenditure Performance for FY 2023/24 4

2.2.1 Summary of Departmental Expenditures 4

2.2.2 Summary of Departmental Expenditures by programmes 6

2.3 FY 2024/25 Half Year Revenue Performance 11

2.3.1 Own Source Revenue 11

2.4 Equitable Share, Conditional Allocations, Loans and Grants Performance 12

2.4.1 Revenue Trend for FY 2022/23, 2023/24 and 2024/25 13

2.4.2 Receipts into Makueni County Revenue Fund(CRF) for Half year of FY 2024/25 16

2.4.3 Exchequer Disbursements from the National government 16

2.4.4 Funds released to the Makueni Operational Accounts (approvals by COB) 16

2.5 FY 2024/25 Half Year Expenditure Performance 16

2.5.1 Overall Expenditure Performance for the First Half of FY 2024/25 16

2.5.2 FY 2024/25 Half Year Expenditure by Economic Classification 17

2.5.3 Departmental Expenditures 18

2.5.4 Expenditure by Programme and Sub programme 19

2.6 Sectoral Performance, FY2021/22-2023/24 24

2.6.1 Water, Sanitation, Environment and Natural Resources 24

2.6.2 Agriculture and Rural Development 26

2.6.3 Transport, Infrastructure, Public Works, Energy and ICT 29

2.6.4 Health Services 31

2.6.5 Social Protection, Education, and Recreation 34

2.6.6 General Economic and Commercial Affairs 37

2.6.7 Lands and Urban Development 39

2.6.8 Devolution Sector ....
3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK 44
3.1. Introduction.. 44
3.2. National Macro-Economic Performance.. 44
3.2.1. Inflation Outcomes.. 44
3.2.2. Unemployment... 45
4.0 DEVELOPMENT PRIORITIES - FY 2025/26 – 2027/28 MEDIUM TERM EXPENDITURE FRAMEWORK.. 48
4.1. Introduction.. 48
4.2. Key FY 2025/26 Medium-Term Expenditure Framework Policy Shift 48
4.2.1 Water, Sanitation, Environment and Natural Resources... 49
4.2.2 Agriculture and Rural Development 52
4.2.3 Transport, Infrastructure, Public Works, Energy and ICT 54
4.2.4 Health Services 55
4.2.5 Social Protection, Education, and Recreation 57
4.4.6. General Economic and Commercial Affairs 59
4.2.6 Lands and Urban Development.. 60
4.2.7 Devolution Sector 61
5.0 RESOURCE ENVELOPE FOR THE FY 2024/25 – 2026/27 MEDIUM TERM EXPENDITURE FRAMEWORK.. 67
5.1 County Fiscal Outlook 67
5.2 Revenue Allocation to County Governments 67
5.3 FY 2025/26 County Government Resource Envelope.. 67
5.4 Own Source Revenue Mobilization 68
5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations 70
5.6 Conditional Allocations, Loans and Grants 70
5.7 Expenditure Projections 72
5.8 Overall Deficit, Borrowing and Financing.. 72
5.9 Management and Payment of Pending Bills 73
5.10 Medium Term Debt Management Strategy... 73
5.11 Fiscal Sensitivity Analysis 73
5.12 Transfer to Entities.. 74

5.13 Fiscal Responsibility Principles 75
5.14 Risk Mitigation Framework for FY 2025/26 – FY 2027/28 Medium Term 76
6.0 COUNTY HORIZONTAL RESOURCE ALLOCATION 77
6.1 Recurrent Ceilings 77
6.1.1 Personnel Emoluments 77
6.1.2 Operation and Maintenance 78
6.2 Development Ceilings 79
7.0 ANNEXES 81
ANNEX I: DEPARTMENTAL CEILINGS 81
Annex II: FY 2025/26– FY 2027/28 MTEF Flagships 82
Annex III: FY 2025/26 – FY 2027/28 MTEF Own Source Revenue Projections 85
ANNEX IV: FY 2025/26 – FY 2027/28 MTEF KEY PERFORMANCE INDICATORS 87

LIST OF TABLES

Table 1: Fiscal Performance for the FY 2023/24 (Kshs) 3
Table 2: Comparison of Actual Revenues - FY 2021/22 – FY 2023/24 (Kshs. Millions) 3
Table 3: Expenditure by Economic Classification. 5
Table 4:Departmental Expenditures Per Economic Classification 5
Table 5: Expenditure by Programme and Sub Programmes 6
Table 6: FY 2024/25 second quarter OSR Performance per Stream 11
Table 7: FY 2024/25 Second Quarter Equitable share, conditional allocations, loans and grants 12
Table 8: Revenue Performance Per Source in comparison with quarter Two for FY 2022/23, 2023/24 and 2024/25 13
Table 9:Revenue Performance Per Stream in comparison with quarter two for FY 2022/23, 2023/24 and 2024/25 13
Table 10: Expenditure by Economic Classification as at 31st December, 2024 17
Table 11: Departmental Expenditures per Economic Classification 18
Table 12: Expenditure By Programme and Sub Programmes 19
Table 13: Expenditure By Programme and Sub Programmes 25
Table 14: Budget Summary and Expenditure as at 31st December 2024 28
Table 15: Health Department Summary of budget and expenditures 33
Table 16: Expenditure Summary for FY 2024/25 half year 35
Table 17:Expenditure Analysis per Economic Classification 36
Table 18:Summary of Budget and Expenditures 38
Table 19: Department Lands Summary of Budget and Expenditures 40
Table 20: Devolution Financial Performance for FY 2023/24 43
Table 21: Water, Sanitation, Environment and Natural Resources Priorities 50
Table 22:Sector Programmes, Strategic Interventions, and Priority Activities for FY 2025/26 52
Table 23: Proposed Infrastructure Sector Interventions For FY 2025/26 54
Table 24:Health Sector, Strategic Interventions 56
Table 25: Sector Priorities in The Medium Term 58
Table 26: General Economic and Commercial Affairs Sector priorities 59
Table 27: Lands and Urban Development Strategic Interventions 60
Table 28:Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2025/26 ... 62
Table 29:Revenue Allocation to County Governments in Millions 67
Table 30:Revenue Allocation to County Governments by Category in Millions 67
Table 31: Fiscal Revenues for 2025/26-2027/28 MTEF Period in KShs 68
Table 32:Conditional Allocation, loans and grants per department 71
Table 33:Expenditure Projections 72
Table 34: Revenue Sensitivity Analysis 74
Table 35: Risks and mitigation measures 76
Table 36: Personnel Emoluments Ceiling FY 2025/25 (in Millions) 77
Table 37: Operation and Maintenance Budget Ceilings in Millions 78
Table 38:Development Ceilings for FY 2025/26 (in Millions) 79

LIST OF FIGURES

Figure 1: Own Source Revenue Performance FY 2021/22 – 2023/24..4
Figure 2:Overall Expenditure Performance for the First Half of FY 2024/25..16
Figure 3: Water Sector, FY 2021/22- FY 2023/24 Expenditure performance..24
Figure 4:Water sector Expenditure by main economic classification..26
Figure 5: Expenditure trends sector of Agriculture and Rural Development 26
Figure 6:FY 2024/25 Half Year Non-Financial Performance..28
Figure 7:FY 2023/24 Sector Fiscal Performance..30
Figure 8: Infrastructure, Expenditure Summary per Economic classification for Transport Department ..31
Figure 9: Budget Vs Expenditure Performance 32
Figure 10: Department of Health Services Expenditure per Economic Classification 33
Figure 11: Education and Internship Sub Sector Performance 34
Figure 12:Department of Education Expenditure by Economic Classification 35
Figure 13:Gender and social services expenditure performance 36
Figure 14:Gender ,Expenditure by Main Economic Classification 37
Figure 15:Trade Budget, Expenditure and Absorption Rate..38
Figure 16:Expenditure percentage per economic classification...39
Figure 17: Trade Budget, Expenditure and Absorption Rate..40
Figure 18: Department Lands Expenditure by Economic Classification..41
Figure 19: Devolution Sector Expenditure Performance FY 2021/22-FY 2023/24 42
Figure 20: Makueni Average Contribution to National GCP by Sector, *2019 – 2023* 46
Figure 21: County Own Source Revenue for FY 2019/20 -2026/27 68
Figure 22: Conditional Allocations, Loans and Grants...71

1.0 INTRODUCTION

1. The 2024 County Fiscal Strategy Paper (CFSP) is prepared pursuant to the provisions of Section 117 of the Public Finance Management Act, (PFMA), 2012. The PFMA mandates the County Executive Committee Member for Finance to prepare and submit the paper by 28th February each year to the County Assembly. The CFSP serves as a foundational document that outlines the financial roadmap for the upcoming financial year 2025/26.
2. The Makueni County Fiscal Strategy Paper (CSP) for the Financial Year 2025/26 is anchored on the National economic framework set out in the 2025 Budget Policy Statement (BPS) and aligns with the county economic planning framework; County Integrated Development Plan (CIDP) 2023-27 and the FY 2025/26 Annual Development Plan (ADP).
3. It outlines strategic priorities aimed at stimulating local economies through fostering economic transformation, sustainable development, and inclusive growth for shared prosperity. The economic transformation will be driven by the sectors of water, agriculture, social protection, health, lands and trade, to stimulate local livelihoods tailored to each ward's specific needs. The government will adopt prudent financial management strategies, including zero-based budgeting, improved cash management, and digital solutions to enhance transparency, accountability, and efficient service delivery.

Key Objectives and Guiding Principles of the Fiscal Strategy

4. To consolidate the gains made under CIDP III and BETA, the government will pursue the following strategic objectives over the medium term;
    a. **Support Economic Transformation and Job Creation** – Provide supportive investment in key sectors such as agriculture, water, education, and infrastructure to improve livelihoods and create jobs.
    b. **Address Emerging Development Challenges** – Integrate strategies to tackle climate change, unemployment, food insecurity, and urbanization, ensuring a resilient and adaptive county economy.
    c. **Integrate Climate-Resilient Strategies into development interventions** – Mainstream climate adaptation and mitigation measures in county programs, aligning with national and global efforts to combat climate change.
    d. **Strengthen Revenue Mobilization** – Enhance Own-Source Revenue collection and external resource mobilization through strategic partnership, reduce dependency on national government transfers, and improve fiscal sustainability through innovative revenue strategies.
    e. **Align County Priorities with National Development Goals** – Harmonize county priorities with Kenya Vision 2030, the Medium-Term Plan IV (MTP IV), and other national policies to foster a coordinated approach to economic growth and development.
    f. **Promote Prudent Financial Management** – Uphold the principles of the Public Finance Management (PFM) Act, 2012, ensuring fiscal discipline, accountability, and efficient resource utilization.

g. **Enhance Public Participation and Transparency** – Foster citizen engagement in the budget-making process, ensuring inclusivity, trust, and accountability in decision-making.

h. **Promote Equity and Inclusivity in Resource Allocation** – Distribute resources equitably, prioritizing underserved areas and vulnerable populations in line with constitutional provisions and county legal framework.

i. **Provide a Framework for Budget Preparation** – Define fiscal policies, expenditure priorities, and revenue strategies that will guide the formulation of the 2025/26 Annual Budget and medium-term plans.

5. These strategic objectives will position Makueni County as a model on efficient and sustainable governance, fostering economic growth and an improved quality of life for all residents. The government will drive a transformative development agenda that is inclusive, sustainable, and resilient.

2.0 COUNTY GOVERNMENT FISCAL PERFROMANCE

6. The County Government's Supplementary budget for FY 2023/24 was Kshs 11,182,335,101, which included Kshs 7,850,595,171(70%) for recurrent and Kshs 3,331,739,929(30%) for development. Funding was sourced from: Equitable share - Kshs 8,455,460,962 (76%), FY 2022/23 reallocation funds - Kshs 641,011,699 (6%), Own Source Revenue - Kshs 1,240,000,000 (11%), and Conditional allocation loans and grants - Kshs 845,862,440 (7%).

2.1 Revenue Performance

7. The overall revenue performance in FY 2023/24 was 88 percent (Kshs. 9,889,633,424) of the total budgeted revenue of Kshs. 11,182,335,101. Tables 1 and 2 show the fiscal performance for FY 2023/24, as well as a comparison of actual revenues between FY 2021/22 and FY 2023/24.

Table 1: Fiscal Performance for the FY 2023/24 (Kshs)

Revenue Source	FY 2023/24 Revised Budget (2) Estimates	Performance as at Jun 30, 2024	Variance	Performance Rate (%)
Equitable Share	8,455,460,962	7,779,024,084	676,436,878	92%
Conditional Allocations	298,559,617	-	298,559,617	0%
Loans and Grants	547,302,823	424,510,797	122,792,026	78%
Total Conditional Allocations, Loans And Grants	**845,862,440**	**424,510,797**	421,351,643	50%
Other Revenues Sub Total	**9,301,323,402**	**8,203,534,881**	**1,097,788,521**	88%
County Own Generated Revenue- Other Streams	865,000,000	490,586,795	374,413,205	57%
County Own Generated Revenue- AIA	375,000,000	554,500,049	-179,500,049	148%
Total OSR	**1,240,000,000**	**1,045,086,844**	**194,913,156**	84%
Total OSR & Other Revenues FY 2023/24	**10,541,323,402**	**9,248,621,725**	**1,292,701,677**	88%
FY 2022/23 Reallocation Funds	641,011,699	641,011,699	0	100%
Total Revenues	**11,182,335,101**	**9,889,633,424**	**1,292,701,677**	88%

Source: County Treasury.

8. Actual revenue performance for FY 2023/24 recorded a 6 percent marginal decline in absolute revenues compared to FY 2022/23 actual receipts. This shortfall was primarily attributed to delays in the exchequer release during the final month of the financial year. However, the county received Kshs. 641 million in fund balances carried forward from FY 2022/23, providing additional resources to support ongoing programs and service delivery.

Table 2: Comparison of Actual Revenues - FY 2021/22 – FY 2023/24 (Kshs. Millions)

Sources	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2023/24 Actuals	Change 22/23 Vs 23/24	% Change
Equitable Share	8,132	8,132	7,779	-354	-4%
Conditional Allocations (Loans and Grants)	499	441	425	-17	-4%
Own Source Revenue	749	892	1,045	153	17%
Reallocation Funds	1502	1103	641	-462	-42%
Total	**10,882**	**10,568**	**9,889**	**-679**	**-6%**

Source: County Treasury,2025

2.1.1 Own Source Revenue Collection

9. Own Source Revenue (OSR) has increased steadily over the Financial Years, rising from Kshs 749,406,507 in 2021/22 to Kshs 1,045,086,846 in 2023/24. This is representing 40% increase highlights the government effort toward revenue collection.

Figure 1: Own Source Revenue Performance FY 2021/22 – 2023/24
Source: County Treasury.

10. FY 2023/24 Own Source Revenue grew by 17percent, from Kshs. 891,595,987 in FY 2022/23 to Kshs. 1,045,086,846. This is attributed to strategic interventions employed by the government such as; unified invoicing to streamline billing, integrated revenue collection through departmental coordination, and the adoption of cashless payments to enhance convenience and curb corruption. The government has also established structured revenue streams, such as parking fees, leveraged on business census data for targeted revenue mobilization, and implemented rapid revenue collection initiatives. Additionally, public awareness campaigns promoted voluntary compliance, further strengthening the county's revenue performance.

2.2 Expenditure Performance for FY 2023/24

2.2.1 Summary of Departmental Expenditures

11. In the Financial Year ending 30th June 2024, the County Government spent Kshs. 9,014,007,046 against a revised budget of Kshs. 11,182,335,101, achieving an overall absorption rate of 81 percent, down from 91 percent in FY 2022/23. The County Executive and the County Assembly utilized Kshs. 8,167,888,210 (80 percent) and Kshs. 846,225,336 (89 percent) respectively. Recurrent expenditure stood at Kshs. 6,942,412,074 (88 percent absorption), a drop from 98 percent in the previous year, while development expenditure was Kshs. 2,071594,972 with a 62 percent absorption rate, down from 79 percent recorded

in the previous fiscal year. Table below presents expenditure in FY 2023/24 by economic classification.

Table 3: Expenditure by Economic Classification.

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

Source: The County Treasury

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

12. In the FY 2023/24, the Department of Health Services recorded the highest expenditure, amounting to Kshs. 3,158,479,119.00, followed by the Department of ICT and Education at Kshs. 758,169,338. On the other hand, the Office of the County Attorney had the lowest expenditure, totaling to Kshs. 36,552,227, as detailed in Table 4.

Table 4:Departmental Expenditures Per Economic Classification

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Governorship	470,500,469	52,558,856	390,307,065	442,865,921	-	442,865,921	94%
County Secretary	419,944,772	306,922,176	101,935,669	408,857,845	-	408,857,845	97%
County Attorney	48,854,412	2,301,874	34,250,352	36,552,227	-	36,552,227	75%
Devolution	348,028,177	179,297,615	111,800,040	291,097,656	21,584,886	312,682,541	90%
Finance and Socio-Economic Planning	568,266,296	168,196,768	270,704,284	438,901,053	25,169,295	464,070,347	82%
Agriculture,	1,001,427,385	210,490,886	50,632,176	261,123,063	374,749,384	635,872,446	63%
Makueni County Fruit Development and Marketing Authority	108,406,142	-	29,856,201	29,856,201	58,037,799	87,894,000	81%

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
ICT, Education and Internship	951,485,403	391,307,632	194,270,335	585,577,967	172,591,372	758,169,338	80%
Gender, Children, Youth, Sports and Social Services	227,910,428	31,970,820	95,501,745	127,472,566	76,265,511	203,738,076	89%
Health Services	3,804,087,744	2,290,155,457	571,867,142	2,862,022,598	296,456,521	3,158,479,119	83%
Trade, Marketing, Industry, Culture and Tourism	168,577,605	39,111,423	95,691,711	134,803,134	14,219,410	149,022,544	88%
Infrastructure,	730,698,958	40,014,222	81,051,001	121,065,223	443,550,917	564,616,139	77%
Lands	381,405,831	44,647,881	36,497,838	81,145,719	71,750,108	152,895,827	40%
Wote Municipality	64,072,444	-	48,679,376	48,679,376	15,060,929	63,740,305	99%
Emali-Sultan Hamud Municipality	54,200,165	-	27,563,748	27,563,748	22,523,749	50,087,497	92%
Water and Sanitation	738,489,298	49,515,558	39,494,807	89,010,366	449,971,142	538,981,508	73%
Sand Authority	74,164,476	18,636,146	42,020,479	60,656,625	10,205,325	70,861,950	96%
County Public Service Board	72,813,647	31,505,077	36,995,499	68,500,576	-	68,500,576	94%
Sub Totals	**10,233,333,652**	**3,856,632,394**	**2,259,119,469**	**6,115,751,863**	**2,052,136,347**	**8,167,888,210**	**80%**
County Assembly	949,001,448	371,409,613	455,250,598	826,660,211	19,458,626	846,118,837	89%
Grant Total	**11,182,335,100**	**4,228,042,007**	**2,714,370,067**	**6,942,412,074**	**2,071,594,973**	**9,014,007,047**	**81%**

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

2.2.2 Summary of Departmental Expenditures by programmes

The expenditure performance of various programs and sub-programs is presented in Table 5.

Table 5: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,528,620	-	57,455,476	-	85%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	4,205,728	28,631,905	4,205,728	17,945,714	100%	63%
Programme 3 : Urban planning	SP3. 1 Urban planning	5,018,450	23,459,469	4,269,855	13,053,267	85%	56%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,420,000	2,599,857	2,059,012	807,600	85%	31%

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

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,300,000	75,642,704	1,085,066	48,690,095	83%	64%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	144,764,902	1,000,000	120,830,347	940,500	83%	94%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,446,830	37,736,469	12,892,944	31,840,351	83%	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	8,150,215	2,904,785	6,802,708	1,490,530	83%	51%
	Sub Total	**701,571,576**	**249,913,826**	**585,577,967**	**172,591,372**	83%	69%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	101,675,276	3,375,725	92,215,135	3,073,260	91%	91%
Trade development & promotion	SP2.1; Trade development & promotion	17,647,340	14,877,397	15,987,815	9,505,550	91%	64%
Industrial development and promotion	SP3. 1 Industrial development and promotion	650,000	-	588,875	-	91%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	11,311,267	940,600	10,247,575	940,600	91%	100%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,400,000	700,000	15,763,734	700,000	91%	100%
	Sub Total	**148,683,883**	**19,893,722**	**134,803,134**	**14,219,410**	**91%**	**71%**
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	45,280,787		44,725,496		99%	
Gender and Social Development	P2: Gender and Social Development	28,694,571	40,962,030	26,308,495	33,945,320	92%	83%
Sports development	P3; Sports development	44,350,164	37,368,386	40,662,258	33,484,621	92%	90%
Youth empowerment	P4; Youth empowerment	17,207,166	14,047,324	15,776,317	8,835,570	92%	63%
	Sub Total	**135,532,688**	**92,377,740**	**127,472,566**	**76,265,511**	**94%**	**83%**
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,854,412	-	36,552,227		75%	
	Sub Total	**48,854,412**	**-**	**36,552,227**		**75%**	

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Govern ship							
General Administration & Support Services	P1: General administration & planning	470,500,469	-	442,865,921		94%	
	Sub Total	**470,500,469**	**-**	**442,865,921**		**94%**	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	419,944,772		408,857,845		97%	
	Sub Total	**419,944,772**	**-**	**408,857,845**		**97%**	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	72,813,647		68,500,576		94%	
	Sub Total	**72,813,647**		**68,500,576**		**94%**	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	355,316,256	54,787,552	303,709,673	25,169,295	85%	46%
Public financial management	SP2: Public financial management	158,162,488		135,191,380		85%	
	Sub Total	**513,478,744**	**54,787,552**	**438,901,053**	**25,169,295**	**85%**	**46%**
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	264,036,926	22,834,646	236,352,959	21,584,886	90%	95%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	16,727,425		14,973,654		90%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	3,560,000		3,186,755		90%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	26,401,460		23,633,423		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,711,240		7,797,918		90%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,756,480		5,152,947		90%	
	Sub Total	**325,193,532**	**22,834,646**	**291,097,656**	**21,584,886**	**90%**	**95%**

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Water and Sanitation							
General administration & planning	SP1: General Administration & Planning	87,804,325	56,390,781	70,101,290	44,520,890	80%	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	10,004,280	195,284,593	7,987,225	71,072,439	80%	36%
	SP2: Piped water supply infrastructure	3,850,000	222,899,071	3,073,766	217,150,020	80%	97%
	SP.3: Ground water development	9,830,000	152,426,248	7,848,084	117,227,794	80%	77%
	Sub Total	**111,488,605**	**627,000,693**	**89,010,366**	**449,971,143**	**80%**	**72%**
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	67,678,207	283,241,973	58,284,396	263,499,087	86%	93%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	77,116,777	254,312,052	66,686,872	58,519,157	86%	23%
Agribusiness and information management	SP3; Agribusiness and information management	13,800,000	86,132,517	11,933,575	26,570,463	86%	31%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	120,401,520	70,915,837	104,117,432	22,429,467	86%	32%
Cooperative Development	SP 5:Cooperative Development	23,244,573	4,583,930	20,100,787	3,731,210	86%	81%
	Sub Total	**302,241,077**	**699,186,309**	**261,123,063**	**374,749,384**	**86%**	**54%**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	**50,356,413**	**58,049,729**	**29,856,201**	**58,037,799**	59%	100%
	Sub Total	**50,356,413**	**58,049,729**	**29,856,201**	**58,037,799**	**59%**	**100%**
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	882,052,960	66,948,488	826,660,211	19,458,626	94%	29%
	Sub Total	**882,052,960**	**66,948,488**	**826,660,211**	**19,595,126**	94%	29%
Total County Budget		**7,850,595,172**	**3,331,739,928**	**6,942,412,074**	**2,071,731,474**	**88%**	**62%**

2.3 FY 2024/25 Half Year Revenue Performance

13. The FY 2024/25 budget is primarily funded by three key sources: Equitable Share. Kshs. 9,767,009,318 (80%) Own Source Revenue: Kshs. 1,471,433,323 (12%) and Conditional allocations (loans and grants) Kshs. 990,048,872 (8%). The overall revenue performance in the second quarter of FY 2024/25 was Kshs. 5,034,863,468 representing 41%, against the forecasted revenue of Kshs. 12,228,491,513. This is an increase of 11% over the 30% performance reported in the second quarter of FY 2023/24. The improved results can be largely attributed to the timely disbursement of exchequer funds in 2024.The revenue was achieved from two main sources; Own Source Revenue and receipts from the National government.

2.3.1 Own Source Revenue

14. The Own Source Revenue amounted to Kshs 473,287,280, representing 32 percent performance, an improvement of Kshs. 105,400,067 compared to Kshs. 367,887,213 collected in the second quarter of FY 2023/24. The collection from health AIA and normal streams was Kshs 308,088,963 and Kshs 165,198,317, respectively. The performance breakdown by stream is presented in the table below.

Table 6: FY 2024/25 second quarter OSR Performance per Stream

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
	A) OWN SOURCES	**Kshs**	**Kshs**	**Kshs**	
1.	Advertisement & Wall Branding Fees	20,922,470	8,633,074	12,289,396	41
2.	Agricultural Cess Fees	18,000,000	10,128,493	7,871,507	56
3.	Building Materials cess Fees	3,000,000	1,126,700	1,873,300	38
4.	Community Information Centres Fees	1,000,000	76,740	923,260	8
5.	Conservancy Fees	6,000,000	653,269	5,346,731	11
6.	Coop Audit services Fees	300,000	34,700	265,300	12
7.	Development Approvals Fees(all lands development fees	48,000,000	8,035,847	39,964,153	17
8.	Fines and Penalties Fees	1,000,000	1,209,027	(209,027)	121
9.	Fire certificate Fees	1,400,000	275,950	1,124,050	20
10.	Hire of County Facilities / Equipment /Gym Fees	1,000,000	1,138,550	(138,550)	114
11.	Liquor License Fees	70,000,000	7,009,331	62,990,669	10
12.	Market Entrance Fees	45,000,000	14,234,399	30,765,601	32
13.	Motor Veh. /Cycle Reg. Fees	3,500,000	332,000	3,168,000	9
14.	Parking Fees	44,000,000	16,079,260	27,920,740	37
15.	Plot Rates/Rent Fees & other dues	196,855,153	11,813,072	185,042,081	6
16.	Renewal Fees(Kiosks)	7,000,000	726,200	6,273,800	10
17.	Single Business Permits /Application Fees	200,000,000	15,188,475	184,811,525	8
18.	Stall Rent Fees	8,700,000	3,798,000	4,902,000	44
19.	Stock Market Fees	11,000,000	4,416,747	6,583,253	40
20.	Stock Movement Fees	7,000,000	1,981,435	5,018,565	28
21.	Veterinary Health Fees	17,500,000	4,654,433	12,845,567	27
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	3,500,000	422,100	3,077,900	12
23.	Weights & Measures Fees	2,500,000	726,300	1,773,700	29

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
24.	Other Revenues(Salary Refund, Direct Customer Deposits)		3,658,895	(3,658,895)	
25.	Agriculture- Agricultural Training Conference Fees	3,000,000	4,674,940	(1,674,940)	156
26.	Agriculture- Mechanization Fees	2,000,000	492,200	1,507,800	25
27.	Public health Services Fees	36,000,000	5,325,297	30,674,703	15
28.	Makueni Fruit Processing Plant Fees	100,000,000	16,672,021	83,327,979	17
29.	Sand Authority Fees	47,000,000	21,680,863	25,319,137	46
	Sub Total	**905,177,623**	**165,198,317**	**739,979,306**	**18**
	AIA				
30.	Medical Health Services Fees	176,430,000	144,346,468	32,083,532	82
31.	NHIF and Linda Mama Reimbursement EDU Afya Fees	382,475,700	162,199,716	220,275,985	42
32.	Universal Health Care Registration Fees	7,350,000	1,542,780	5,807,220	21
	Sub Total	**566,255,700**	**308,088,963**	**258,166,737**	**54**
	TOTAL OWN SOURCE REVENUE	**1,471,433,323**	**473,287,280**	**998,146,043**	**32**

Source: County Treasury, 2024

2.4 Equitable Share, Conditional Allocations, Loans and Grants Performance

15. In the first half of **FY 2024/25**, **Equitable Share** recorded a performance of **46 percent**, while **Conditional Allocations, including other loans and grants**, achieved a modest **3 percent**. This variance underscores the disparity in fund disbursement, impacting the county's ability to implement planned programs effectively.

Table 7: FY 2024/25 Second Quarter Equitable share, conditional allocations, loans and grants

Sources	Targets 2024/25	Actual Receipts as at 31st December, 2024	Variance	Performance (%)
Equitable share from National Government	9,767,009,318	4,474,584,490	5,292,424,828	46
Conditional Allocation -Other loans and Grants	990,048,872	31,000,000	959,048,872	3
Total- 2024/25	**10,757,058,190**	**4,505,584,490**	**6,251,473,700**	**42**

Source:County Treasury, 2024

2.4.1 Revenue Trend for FY 2022/23, 2023/24 and 2024/25

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

Table 8: Revenue Performance Per Source in comparison with quarter Two for FY 2022/23, 2023/24 and 2024/25

No	Revenue Source	FY 2022/23 Budget Estimates	Performance as at Dec 31, 2022	Performance Rate (%)	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)
1.	Equitable Share	8,132,783,562	2,033,195,890	25	9,096,472,661	2,790,302,118	31	9,767,009,318	4,474,584,490	**46**
2.	Conditional Allocations - (Loans And Grants)	443,890,645	11,745,000	3	933,842,598	500,000	0	990,048,872	31,000,000	**3**
	Other Revenues Sub Total	**8,576,674,207**	**2,044,940,890**	**24**	**10,030,315,259**	**2,790,802,118**	28	**10,757,058,190**	**4,505,584,490**	**42**
3.	County Own Generated Revenue- Other Streams	675,000,000	128,981,078	19	865,000,000	145,817,098	17	905,177,623	165,198,317	18
	County Own Generated Revenue- AIA	410,000,000	185,150,657	45	375,000,000	222,070,115	59	566,255,700	308,088,963	54
	Total OSR	**1,085,000,000**	**314,131,735**	**29**	**1,240,000,000**	**367,887,213**	30	**1,471,433,323**	**473,287,280**	**32**
	Total OSR & Other Revenues	**9,661,674,207**	**2,359,072,625**	**24**	**11,270,315,259**	**3,158,689,331**	**28**	**12,228,491,513**	**4,978,871,770**	41

Source:County Treasury, 2024

17. Across all revenue categories, the performance rate generally shows a slight increase from FY 2022/23 to FY 2023/24, with the most significant improvement seen in the "County Own Generated Revenue - AIA" category, where the performance rate jumps from 45 percent to 59 percent. The overall performance rate for the combined "Other Revenues" and "County Own Generated Revenue" is 28 percent for FY 2023/24, suggesting that while there is room for improvement, the county is generally meeting a significant portion of its projected revenue targets

Table 9:Revenue Performance Per Stream in comparison with quarter two for FY 2022/23, 2023/24 and 2024/25

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	**KShs**	**KShs**		**KShs**	**KShs**		**KShs**	**KShs**	
1.	Advertisement & Wall Branding Fees	15,000,000	2,070,482	14	20,000,000	3,134,139	16	20,922,470	8,633,074	41
2.	Agricultural Cess Fees	22,000,000	6,656,691	30	18,000,000	7,995,868	44	18,000,000	10,128,493	56
3.	ASK Show Fees	2,000,000	-		3,000,000		-			
4.	Building Materials cess Fees	5,000,000	799,420	16	3,000,000	1,372,625	46	3,000,000	1,126,700	38
5.	Community Information Centres Fees	500,000	25,000	5	1,000,000	113,950	11	1,000,000	76,740	8
6.	Conservancy Fees	10,000,000	651,600	7	6,000,000	826,950	14	6,000,000	653,269	11
7.	Coop Audit services Fees	300,000	46,500	16	300,000	38,300	13	300,000	34,700	12
8.	Development Approvals Fees(all lands development fees	35,000,000	7,140,688	20	45,000,000	8,585,170	19	48,000,000	8,035,847	17
9.	Fines and Penalties Fees	5,100,000	380,902	7	1,000,000	534,000	53	1,000,000	1,209,027	121

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	**KShs**	**KShs**		**KShs**	**KShs**		**KShs**	**KShs**	
10.	Fire certificate Fees	200,000	104,800	52	1,000,000	133,100	13	1,400,000	275,950	20
11.	Hire of County Facilities	200,000	123,450	62	1,000,000	256,000	26	1,000,000	1,138,550	114
12.	Liquor License Fees	60,000,000	13,236,300	22	70,000,000	5,850,901	8	70,000,000	7,009,331	10
13.	Market Entrance Fees	45,000,000	11,508,681	26	45,000,000	14,992,212	33	45,000,000	14,234,399	32
14.	Motor Vehicle./Cycle Reg. Fees	5,000,000	470,100	9	3,000,000	340,903	11	3,500,000	332,000	9
15.	Parking Fees	40,000,000	10,599,802	26	43,000,000	12,882,017	30	44,000,000	16,079,260	37
16.	Plot Rates/Rent Fees & other dues	120,000,000	4,242,079	4	170,000,000	6,746,237	4	196,855,153	11,813,072	6
17.	Renewal Fees(Kiosks)	6,000,000	567,000	9	7,000,000	1,016,000	15	7,000,000	726,200	10
18.	Single Business Permits /Application Fees	135,000,000	15,871,525	12	200,000,000	18,845,250	9	200,000,000	15,188,475	8
19.	Stall Rent Fees	3,200,000	916,700	29	7,700,000	2,468,401	32	8,700,000	3,798,000	44
20.	Stock Market Fees	15,000,000	3,490,058	23	11,000,000	4,661,880	42	11,000,000	4,416,747	40
21.	Stock Movement Fees	5,000,000	1,086,395	22	7,000,000	2,157,345	31	7,000,000	1,981,435	28
22.	Veterinary Health Fees	15,000,000	3,243,400	22	13,000,000	3,390,258	26	17,500,000	4,654,433	27
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	277,830	4	3,000,000	280,360	9	3,500,000	422,100	12
24.	Weights & Measures Fees	1,500,000	478,280	32	2,000,000	776,600	39	2,500,000	726,300	29
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		-			44,000			3,658,895	
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	81,000	2	3,000,000	1,547,810	52	3,000,000	4,674,940	156
27.	Agriculture- Mechanization Fees	2,000,000	-		2,000,000	1,256,617	63	2,000,000	492,200	25
28.	Public health Services Fees	25,000,000	3,908,450	16	33,000,000	3,574,851	11	36,000,000	5,325,297	15
29.	Makueni Fruit Processing Plant Fees	60,000,000	25,367,000	42	100,000,000	27,894,000	28	100,000,000	16,672,021	17
30.	Sand Authority Fees	30,000,000	15,368,026	51	46,000,000	14,101,355	31	47,000,000	21,680,863	46
	Normal Streams Sub Total	**675,000,000**	**128,981,078**	19	**865,000,000**	**145,817,098**	**17**	**905,177,623**	**165,198,317**	**18**

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	**Q2 Performance**	**Performance Rate (%)**	**Target**	**Q2 Performance**	**Performance Rate (%)**	**Target**	**Q2 Performance**	**Performance Rate (%)**
	A) Own Sources	**KShs**	**KShs**		**KShs**	**KShs**		**KShs**	**KShs**	
31.	Medical Health Services Fees	140,000,000	65,197,312	47	120,000,000	99,485,510	83	176,430,000	144,346,468	82
32.	NHIF and Linda Mama	240,000,000	117,448,344	49	250,000,000	120,088,605	48	382,475,700	162,199,716	42
33.	Universal Health Care Registration Fees	30,000,000	2,505,000	8	5,000,000	2,496,000	50	7,350,000	1,542,780	21
	AIA Sub Total	**410,000,000**	**185,150,657**	45	**375,000,000**	**222,070,115**	**181**	**566,255,700**	**308,088,963**	**54**
	Total Own Source Revenue	**1,085,000,000**	**314,131,734**	29	**1,240,000,000**	**367,887,213**	**30**	**1,471,433,323**	**473,287,280**	**32**

Source:County Treasury, 2024

2.4.2 Receipts into Makueni County Revenue Fund(CRF) for Half year of FY 2024/25

18. The total receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to KShs. 3,710,156,133 mainly from National government disbursements and Own Source Revenue receipts. This excludes health AIA that are utilized at the health facilities.

2.4.3 Exchequer Disbursements from the National government

19. The Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. 3,526,383,006 for the half year of FY 2024/25, representing 40 percent of the approved Equitable share.

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

20. The Office of Controller of budget approved funds withdrawals totaling Kshs. 3,607,204,725 from Makueni County Revenue Fund; Kshs. 3,165,258,117.00 (88%) to Makueni County Executive and Kshs 441,946,608.00 (12%) to Makueni County Assembly.
21. The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Kshs. 247,734,925.00 (8 percent) and Kshs. 2,917,523,192.00 (92 percent) respectively.

2.5 FY 2024/25 Half Year Expenditure Performance

2.5.1 Overall Expenditure Performance for the First Half of FY 2024/25

22. In the first half of FY 2024/25, the county's total expenditure reached Kshs 3,908,832,700, with an overall absorption rate of 32 %. The County Executive utilized Kshs 3,469,847,687 from its Kshs 11,243,024,522 budget, reflecting a 31% absorption rate, while the County Assembly spent Kshs 441,946,608 of its Kshs 985,466,991 allocation, achieving a 45 % absorption rate. The reported expenditure accounted for 14 %t development, 61% personnel emoluments and 25 % Operations and Maintenance.

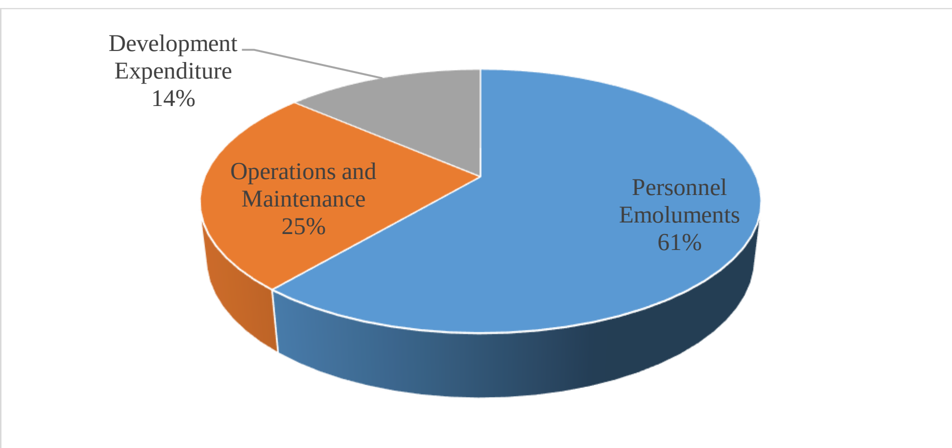

Figure 2:Overall Expenditure Performance for the First Half of FY 2024/25

2.5.2 FY 2024/25 Half Year Expenditure by Economic Classification

23. The total recurrent expenditure for the period stood at Kshs 3,374,361,163, with the County Executive accounting for Kshs 2,935,376,150 and the County Assembly Kshs 438,985,013. Development expenditure totaled Kshs 534,471,537, reflecting a 12 percent absorption rate. Table 8 below presents a summary of expenditure by economic classification.

Table 10: Expenditure by Economic Classification as at 31st December, 2024

Economic Classification	FY 2023/24 Supplementary Budget (1) Estimates	Expenditures as at 31st December, 2023	Absorption Rate(%)	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)
County Executive						
Salaries	4,263,420,536	1,444,936,651	34	4,746,548,777	2,184,174,400	46
O&M	2,470,359,862	600,106,858	24	2,276,147,942	751,201,750	33
Recurrent	6,733,780,398	2,045,043,509	30	7,022,696,719	2,935,376,150	42
Development	3,487,533,413	251,148,916	7	4,220,327,803	534,471,537	13
Sub Total	**10,221,313,811**	**2,296,192,425**	**22**	**11,243,024,522**	**3,469,847,687**	31
County Assembly						
Salaries	345,094,338		0	451,423,604	208,673,280	46
O&M	536,958,622		0	454,698,372	230,311,733	51
Recurrent	882,052,960	455,197,051	52	906,121,976	438,985,013	48
Development	66,948,488	-	0	79,345,015	0	0
Sub Total	**949,001,448**	**455,197,051**	**48**	**985,466,991**	438,985,013	45
Total Budget						
Salaries	4,608,514,874	1,444,936,651	31	5,197,972,381	2,392,847,680	46
O&M	3,007,318,484	600,106,858	20	2,730,846,314	981,513,483	36
Recurrent	7,615,833,358	2,045,043,509	27	7,928,818,694	3,374,361,163	43
Development	3,554,481,901	251,148,916	7	4,299,672,819	534,471,537	12
Total Budget	**11,170,315,259**	**2,751,389,476**	**25**	**12,228,491,513**	**3,908,832,700**	32

Source:County Treasury, 2024

2.5.3 Departmental Expenditures

24. In the first half of FY 2024/25, the County Attorney had the highest absorption rate at 54%, followed by the County Public Service Board at 48%. The Department of Health Services recorded the highest absolute expenditure, totaling Kshs 1,887,901,940. Table 9 presents departmental expenditures by economic classification with their absorption rates.

Table 11: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2024/25 Supplementary Budget (1) Estimates	Salaries Expenditure 31st December, 2024	O&M Expenditure as at 31st December, 2024	Total Recurrent Expenditure as at 31st December, 2024	Development Expenditure 31st December, 2024	Total Expenditure as at31st December, 2024	Overall Absorption (%)
1	Governorship	521,048,407	27,515,165	85,209,935	112,725,100		112,725,100	22%
2	County Attorney	47,740,335	9,967,968	15,674,597	25,642,565	-	25,642,565	54%
3	County Secretary	464,245,270	29,383,716	33,369,113	62,752,829		62,752,829	14%
4	Devolution, Public Participation, County administration and Special Programs	347,591,285	108,052,097	38,900,872	146,952,970	-	146,952,970	42%
5	Finance and Socio-Economic Planning	550,078,932	113,348,833	122,006,479	235,355,312	-	235,355,312	43%
6	Agriculture, Livestock, Fisheries and Cooperative Development	613,912,435	112,255,166	8,716,502	120,971,668	23,374,394	144,346,062	24%
7	Makueni County Fruit Development and Marketing Authority	82,054,584		7,926,417	7,926,417	4,994,474	12,920,891	16%
8	ICT, Education and Internship	1,205,838,148	358,814,067	22,467,828	381,281,895	6,579,980	387,861,875	32%
9	Gender, Children, Youth, Sports and Social Services	291,589,787	25,983,013	5,620,933	31,603,946	8,454,300	40,058,246	14%
10	Health Services	4,236,924,624	1,225,707,019	280,126,452	1,505,833,471	382,068,469	1,887,901,940	45%
11	Trade, Marketing, Industry, Culture and Tourism	180,206,485	29,495,000	25,867,445	55,362,445	459,440	55,821,885	31%
12	Infrastructure, Transport, Public Works, Housing and Energy	1,100,236,837	41,359,858	14,547,232	55,907,090	23,574,238	79,481,327	7%
13	Lands, Urban Planning & Development, Environment and Climate Change	629,129,656	28,452,363	10,885,558	39,337,921	54,440,830	93,778,751	15%
14	Wote Municipality	125,445,616		29,651,853	29,651,853	304,400	29,956,253	24%
15	Emali-Sultan Hamud Municipality	74,790,011		7,117,178	7,117,178	490,398	7,607,576	10%
16	Water and Sanitation	638,440,094	41,004,534	15,080,493	56,085,027	28,629,295	84,714,322	13%
17	Sand Authority	62,753,699	12,085,867	14,722,998	26,808,865	1,101,320	27,910,185	44%
18	County Public Service Board	70,998,317	20,749,736	13,309,863	34,059,599	0	34,059,599	48%
19	**Total (County Executive**	**11,243,024,522**	**2,184,174,400**	**751,201,750**	**2,935,376,150**	**534,471,537**	**3,469,847,687**	**31%**
20	County Assembly	985,466,991			438,985,013	0	**438,985,013**	**45%**
	Total Budget	**12,228,491,513**	**2,184,174,400**	**751,201,750**	**3,377,322,758**	**534,471,537**	3,908,832,700	32%

Source:County Treasury, 2024

2.5.4 Expenditure by Programme and Sub programme

25. The County adopted the programme based budgeting across county departments and agencies. The performance of the programmes and sub programmes is illustrated in table below:

Table 12: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	65,444,726	-	32,161,256	-	49%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	1,926,181	36,566,757	400,292	4,591,490	21%	13%
Programme 3 : Urban planning	SP3. 1 Urban planning	4,700,000	48,352,239	4,125,000	4,852,395	88%	10%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	-	-	0%	0%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,353,253	459,106,500	2,651,373	44,996,944	26%	10%
	Sub Total	**83,504,160**	**545,625,496**	**39,337,921**	**54,440,830**	**47%**	**10%**
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	67,931,605	57,514,011	29,651,853	304,400	44%	1%
	Sub Total	**67,931,605**	**57,514,011**	**29,651,853**	**304,400**	**44%**	**1%**
Emali-Sultan Hamud Municipality							
Emali-Sultan Hamud Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	42,745,731	7,117,178	**490,398**	22%	1%
	Sub Total	**32,044,280**	**42,745,731**	**7,117,178**	**490,398**	**22%**	**1%**
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	57,753,699	5,000,000	26,808,865	1,101,320	46%	22%
	Sub Total	**57,753,699**	**5,000,000**	**26,808,865**	**1,101,320**	**46%**	**22%**
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,658,433,749	913,117,034	1,290,160,700	357,610,553.60	49%	39%
Curative health care services	SP2. 1 :Curative health care services	363,415,723	31,235,847	156,284,323	1,284,763.00	43%	4%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	94,820,972	175,901,300	59,388,448	23,173,152.25	63%	13%

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub Total	**3,116,670,444**	**1,120,254,181**	**1,505,833,471**	**382,068,469**	**48%**	**34%**
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	92,976,455	20,386,455	44,733,071	8,289,897	48%	
Road Transport	SP2.1 : Road transport	19,092,000	849,665,385	1,717,360	15,284,341	9%	2%
Infrastructure development	SP3.3: Infrastructure development	550,000		250,000		45%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	100,300,643	9,206,659		53%	0%
	Sub Total	**129,884,354**	**970,352,483**	**55,907,090**	**23,574,238**	**43%**	**2%**
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,195,605	-	363,175,201	-	50%	
Early childhood development education	SP2.1 : Early childhood development education	18,431,871	178,747,807	2,505,920	219,436	14%	0%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,050,000	57,701,060	50,000	5,044,644	5%	9%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,602,357	59,500	12,714,949	-	8%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,800,000	29,317,694	1,232,900	1,315,900	7%	4%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	18,932,254	-	1,602,925	-	8%	
	Sub Total	**940,012,087**	**265,826,061**	**381,281,895**	**6,579,980**	41%	2%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	**46,877,633**	-	40%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	35,219,270	**4,056,475**	459,440	52%	1%
Industrial development and promotion	SP3. 1 Industrial development and promotion	5,750,000	1,000,000	2,761,176	-	48%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	2,096,088	2,000,000	-	-	0%	0%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,963,360	1,500,000	1,667,162	-	21%	0%

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub Total	**140,487,215**	**39,719,270**	**55,362,445**	**459,440**	**39%**	**1%**
Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	62,357,267	-	28,099,596	-	45%	
Gender and Social Development	P2: Gender and Social Development	17,746,486	74,670,295	3,063,350	2,152,500	17%	3%
Sports development	P3; Sports development	24,176,567	15,923,154	441,000	-	2%	0%
Youth empowerment	P4; Youth empowerment	38,144,013	58,572,004	-	6,301,800	0%	11%
	Sub Total	**142,424,334**	**149,165,453**	**31,603,946**	**8,454,300**	**22%**	**6%**
County Attorney							
General Administration & Support Services	P1: General administration & planning	42,540,335	5,200,000	25,642,565	-	60%	-
	Sub Total	**42,540,335**	**5,200,000**	**25,642,565**		**60%**	
Governorship							
General Administration & Support Services	P1: General administration & planning	521,048,407		112,725,100		22%	
	Sub Total	**521,048,407**	**-**	**112,725,100**		**22%**	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,245,270		62,752,829		14%	
	Sub Total	**464,245,270**	**-**	**62,752,829**		**14%**	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	70,998,317		34,059,599		48%	
	Sub Total	**70,998,317**		**34,059,599**		**48%**	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	371,417,537	48,834,973	176,252,873	-	47%	0%
Public Financial Management	Sub-Programme 2.1:Financial Accounting services	11,907,568	-	7,539,204	-	63%	
	Sub-Programme 2.2; Budget formulation, coordination and management	43,150,000	-	18,643,871	-	43%	

Programme	**Sub-Programme**	**FY 2024/25 Supplementary Budget(1) Estimates**		**Actual Expenditure as of 31st December 2024**		**Absorption Rate (%)**	
		Recurrent Expenditure	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
	Sub-Programme 2.3; Internal audit services	7,300,000	-	2,670,231	-	37%	
	Sub-Programme 2.4; Resource mobilization	39,338,022	-	18,085,820	-	46%	
	Sub-Programme 2.5; Supply chain management services	2,850,000	-	1,688,625	-	59%	
	Sub-Programme 2.6; Economic planning	9,289,525	-	4,553,586	-	49%	
	Sub-Programme 2.7; Monitoring & Evaluation	7,100,000	-	3,060,798	-	43%	
	Sub-Programme 2.8; County Statistics	5,100,000	-	2,103,657	-	41%	
	Sub-Programme 2.9; Enterprise Risk Management	991,308	-	-	-	0%	
	Sub-Programme 2.10; Assets Management	2,800,000	-	756,646	-	27%	
	Sub Total	**501,243,960**	**48,834,973**	**235,355,312**	**-**	47%	**0%**
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	244,563,390	37,500,000	118,306,760		48%	0%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,514,800	-	9,110,316		47%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-	-			
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	29,811,534	941,225	15,706,380		53%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	10,988,336	300,000	3,242,514		30%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,972,000	-	587,000		15%	
	Sub Total	**308,850,060**	**38,741,225**	**146,952,970**	**-**	**48%**	**0%**
Water, Sanitation and Irrigation							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	98,952,701	10,652,500	51,594,107	1,892,980	52%	18%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,985,876	1,540,000	5,400,900	40%	3%
	SP2: Piped water supply infrastructure	3,680,000	197,983,312	1,540,000	3,020,400	42%	2%
	SP.3: Ground water development	3,380,000	122,965,705	1,410,920	18,315,015	42%	15%
	Sub Total	**109,852,701**	**528,587,393**	**56,085,027**	**28,629,295**	**51%**	**5%**
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	236,994,981	184,526,856	114,974,076	8,143,336	49%	4%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,581,308	78,680,099	1,435,000	2,355,295	56%	3%
Agribusiness and information management	SP3; Agribusiness and information management	5,223,982	30,846,053	1,846,813	-	35%	0%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	10,950,000	57,606,381	2,541,206	12,875,762	23%	22%
Cooperative Development	SP 5:Cooperative Development	1,900,000	4,602,775	174,573	-	9%	0%
	Sub Total	**257,650,271**	**356,262,164**	**120,971,668**	**23,374,394**	**47%**	**7%**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	**35,555,220**	**46,499,364**	7,926,417	4,994,474	22%	11%
	Sub Total	**35,555,220**	**46,499,364**	**7,926,417**	**4,994,474**	**22%**	**11%**
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	906,121,976	79,345,015	438,985,013	-	48%	0%
	Sub Total	**906,121,976**	**79,345,015**	**438,985,013**	-	48%	0%
Total County Budget		**7,928,818,694**	**4,299,672,820**	**3,374,361,163**	**534,471,537**	**43%**	**12%**

Source:County Treasury, 2025

2.6 Sectoral Performance, FY2021/22-2023/24

2.6.1 Water, Sanitation, Environment and Natural Resources

a. FY 2023/24 Financial performance

26. The sector's expenditure for FY 2023/24 was KShs 609,843,458, compared to a budget of KShs 812,653,774, resulting in a 75 percent absorption rate. This reflects a five percent increase from the 70 percent recorded in FY 2022/23. Figure 3 below illustrates the sector's budget, expenditure, and absorption rates over the medium term.

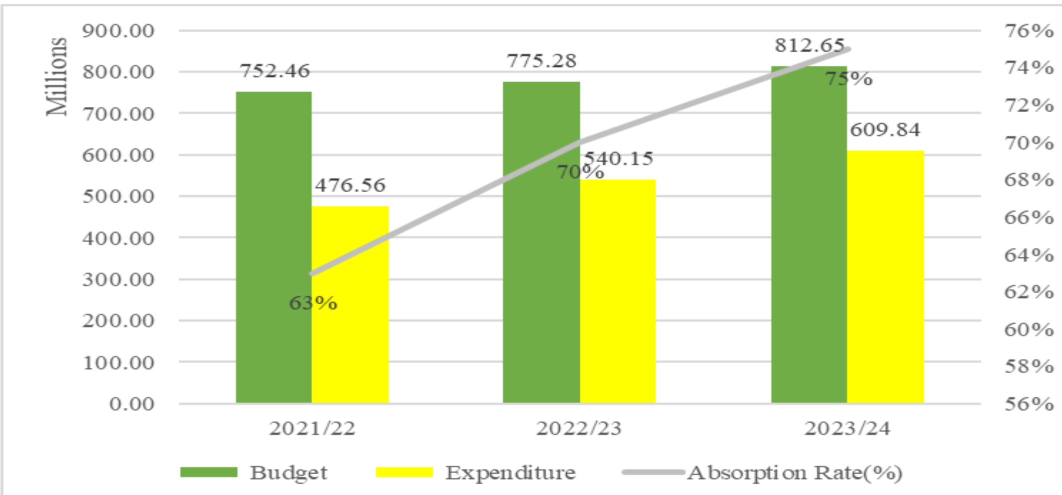

Figure 3: Water Sector, FY 2021/22- FY 2023/24 Expenditure performance
Source: County Treasury, 2024

b. FY 2023/24 Non-Financial Performance Review

27. The goal of the sector is to provide adequate safe water for domestic and commercial use, as well as water for irrigation, to enhance food and nutritional security for the citizens of Makueni County. Currently, the water demand stands at 60,000 cubic meters per day, while water production is only 30,000 cubic meters per day. Safe water coverage is at 46 percent, with an average distance of 4 kilometers to the nearest water source, compared to safe water coverage of 36 percent and an average distance of 7 kilometers in the financial year 2018/2019.

28. During the review period, a total of 23 earth dams and 8 sand dams were constructed or rehabilitated. Additionally, 37 boreholes were developed, and 159 kilometers of water pipeline were constructed, connecting 77 water points/kiosks and 65 markets, schools, and government institutions. The sector also solarized 29 water projects and automated 31 water points in the county to reduce operational and maintenance costs in the water schemes, thereby addressing non-revenue water.

29.

30. The sector has initiated five flagship water and irrigation projects: AKWASH Kalawa, the Athi-Tunguni-Kilema water project, Mulima Earth Dam, Ngosini Earth Dam, and the Miangeni irrigation scheme in Kalawa ward. Once completed, these schemes will increase safe water production by 5,000 cubic meters and add at least 500 acres of irrigation.

31. In environmental conservation, the government collaborated with stakeholders in the forestry subsector to plant 531,620 seedlings across the county, achieving a survival rate of 64.5 percent. A total of 30 Ward Sand Management Committees were established to oversee sustainable sand extraction practices, environmental conservation, and resource management.

32. Furthermore, a participatory county climate risk assessment was conducted, involving 900 community members who identified climate hazards, risks, and their impacts in their respective wards. Through this process, the local community prioritized and addressed climate risks, developed strategic interventions, and created ward climate action plans for each of the 30 wards. These ward climate action plans served as the foundation for developing the Makueni County Climate Action Plan 2023.

FY 2024/25 Half Year Performance

a. Financial Performance

33. The total half year expenditure for the sector for the FY 2024/25 is KShs 108,096,829 which translates to an absorption rate of 15 percent against the total budget of KShs. 701,193,793. The absorption rates for recurrent and development were 47 percent and 6 percent respectively.

Table 13: Expenditure By Programme and Sub Programmes

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	50,511,556	23,175,813	46%
Maintenance	9,743,303	2,100,000	22%
Operations and Maintenance	**60,254,859**	**25,275,813**	**42%**
Personnel Emoluments	107,351,541	53,090,401	49%
Total Recurrent	**167,606,400**	**78,366,214**	**47%**
Development Expenditure			
Capital Expenditure	533,587,393	29,730,615	6%
Total Budget	**701,193,793**	**108,096,829**	**15%**

34. The total expenditure constituted 49% personnel emoluments, 28% development and 23% on operations and maintenance.

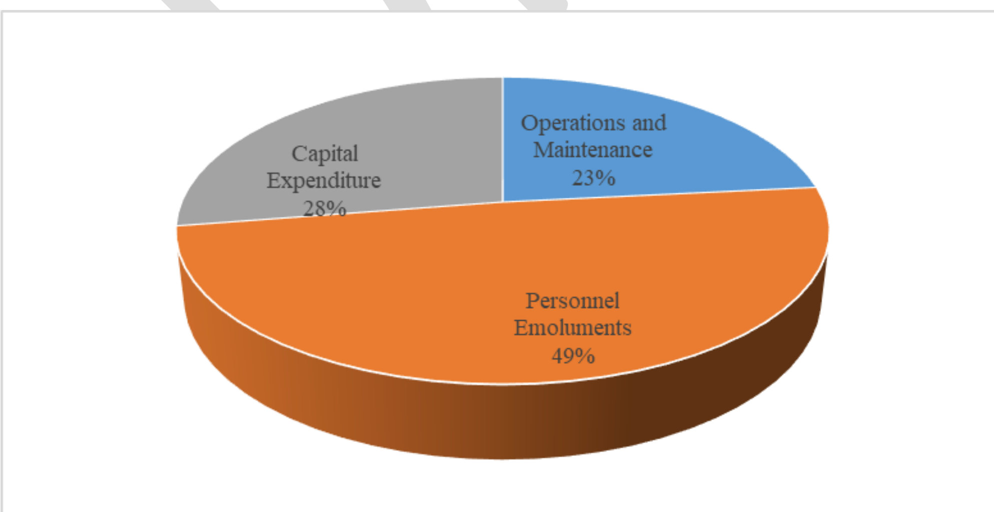

Figure 4:Water sector Expenditure by main economic classification
Source: County Treasury,2025.

b. Non-Financial Performance

35. During the first half of FY 2024/25, the department carried out a project prefeasibility study, constructed a sand dam and four earth dams, developed nine boreholes, laid pipelines for six water projects and trained four water schemes. On the other hand, the authority carried out six sensitization forums on sand conservation and targeted to construct two sand dams and review the Makueni County Sand Conservation and Utilization Act, 2015.

2.6.2 Agriculture and Rural Development

a. Financial Performance

36. The revised budget for the financial year 2023/24 amounted to KShs. 1.001 billion, with KShs. 699.19 million (69.8%) allocated to development and KShs. 302.24 million (29.2%) for recurrent expenditure. The total expenditure for the period under review stood at KShs. 635.87 million, translating to an absorption rate of 63%, a notable drop from the 93% recorded in FY 2022/23. The absorption rate for recurrent expenditure was 86%, while development expenditure stood at 54%.

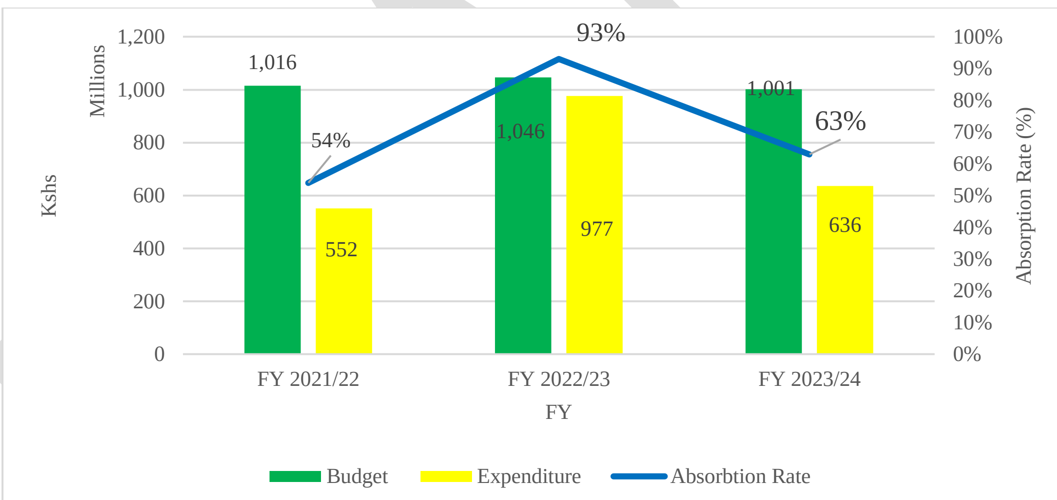

Figure 5: Expenditure trends sector of Agriculture and Rural Development

37. A key factor behind the decline in absorption was the non-disbursement of KShs. 247.39 million in conditional grants, including KShs. 162.56 million for the Fertilizer Subsidy Programme, KShs. 63.34 million for the De-Risking and Value Enhancement (DRIVE) project, and KShs. 21.49 million for the Livestock Value Chain Support Project. These funds, which were managed directly by the national government, affected the county's ability to fully utilize its allocated budget.

b. Non-financial Performance

38. During the FY 2023/24, the government accelerated efforts in enhancing food and nutrition security through the sustainable management of crop and livestock resources and the prudent management of cooperatives. The sector made significant milestones as highlighted in the programmes below.

39. **Crop Development & Productivity:** Efforts to increase production and productivity was enhanced through distribution of 48,478 metric tonnes of certified seeds to 24,239 beneficiaries. The initiative led to the production of 2,193.6 Metric Tons (MT) of cereal grains. To enhance fruit production and reduce cost of production, the government provided fruit seedlings to farmers.
40. In the FY 2023/24, the county government initiated the establishment of low pest zone covering 4,000Ha (10,000 farmers) in upper Makueni/Mbooni zones while also managing another low pest Zone of 4700 Ha established on Kibwezi in 2019. Key activities included supply of fruit fly management technologies-(30,000 Traps and baits and 10,000 solarized bags) and 10,000 farmers were trained on Good Agricultural Practices.
41. **Livestock Resources Management and Development:** Over the period under review, government-initiated programmes to promote dairy development, meat value chain development, and fisheries enhancement. Milk production increased by 5 percent and beef production by 20 percent as compared in FY2022/23 with an increased number of farmers engaging in dairy and livestock production. Fisheries enhancement effort led to increased fish production from 8 Tons in FY 2022/23 to 8.6 Tons in FY 2023/24. The county also supported the provision of 2316 Artificial Insemination (AI) services for dairy cattle. The government conducted vaccination190,724 animals (cattle, sheep and goats) against foot and mouth disease, Lumpy Skin Disease (LSD) and Contagious Caprine Pleuropneumonia (CCPP). Further, the department vaccinated 11,094 dogs in rabies endemic wards.
42. **The county launched the of Makueni Agricultural Training Centre (ATC**) as an Agricultural Technical Vocational Education and Training Centre (ATVET) which 60 school-based trainees (youths) in Horticulture (25), Dairy (13), and Poultry (22) were recruited.
43. **Co-operative Development:** To strengthen cooperative governance and compliance, the government conducted nine cooperative audits to ensure transparency and accountability. Over 2,000 coffee farmers accessed the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to enhance their coffee production and household income. During the period under review, the county established 18 ward-based saving and credit cooperative societies under the National Agricultural and Rural Inclusion Growth Project (NARIGP) which are now in operation.
44. **Makueni County Fruit Development and Marketing Authority**: The Authority purchased 593,460 kilograms of mangoes through five cooperatives at a rate of KShs 20 per kilogram, benefiting 2,800 farmers. Additionally, 281,600 kilograms of mango puree was processed, enhancing the value of the fruit and providing a stable market for farmers. The plant generated revenue amounting to KShs 35,932,588.
45. **Fertilizer Satellite Depots:** the county government in partnership with NCPB implemented the last mile distribution of the subsidized fertilizer to areas that are close to farmers. The county initiated and operationalized seven (7) satellite depots as follows: Kitise Satellite in Kitise-Kithuki ward, Kithumani Satellite in Mbitini ward, Kasikeu Satellite in Kasikeu ward, Mukuyuni Satellite in Ukia ward, Nunguni Satellite in Kilungu ward, Kikima Satellite in Mbooni ward and Tawa Satellite in Kisau/Kiteta ward.
46. A total of **5,319.2 MT of planting and top dressing subsidized fertilizer** was procured by farmers for October, November and December 2023 season and March, April and May 2024. Over 25% of the fertilizer was sold from the 7 satellite depots. Further, under the

National Agricultural Value Chain Project, the County registered over187,000 farmers who are now able to receive subsidized fertilizer

FY 2024/25 Half Year Financial Performance

a. Financial Performance

47. The total expenditure for the first half of FY 2024/25 was Ksh. 144,346,062 which translated to an absorption rate of 24 percent against an annual allocation of Kshs 613,912,435.

Table 14: Budget Summary and Expenditure as at 31st December 2024

Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Budget Absorption
Operations	30,049,740	8,175,332	27%
Maintenance	3,090,000	541,171	18%
Sub Total	33,139,740	8,716,502	26%
Personnel	224,510,531	112,255,166	50%
Total Recurrent	257,650,271	120,971,668	47%
Development	356,262,164	23,374,394	7%
Total Budget	613,912,435	144,346,062	24%

48. The department spend 78 per cent on personnel emoluments, 6 percent on operations and maintenance and 16 percent on capital expenditure.

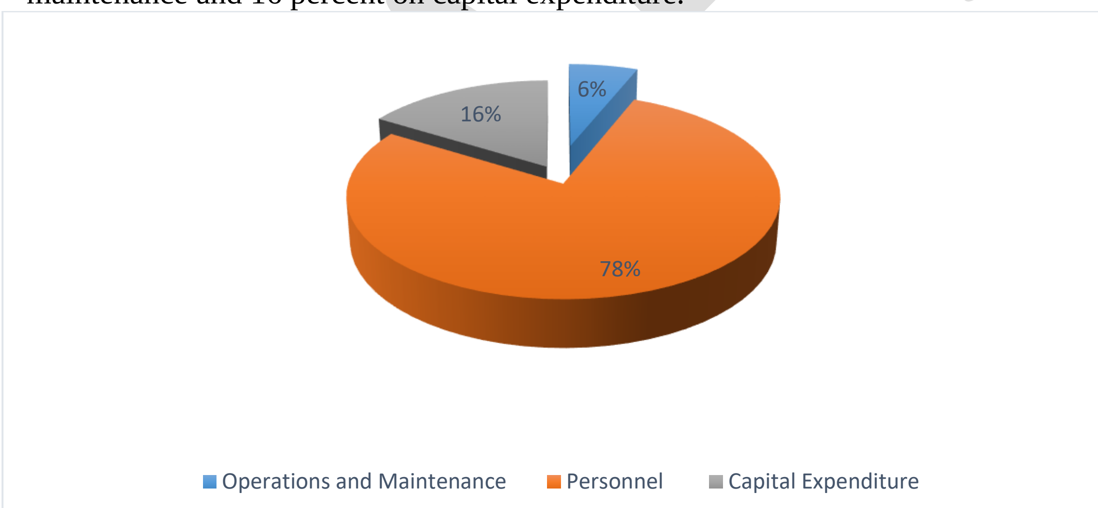

Figure 6:FY 2024/25 Half Year Non-Financial Performance

b. Non-Financial Performance

49. The sector achieved significant milestones in the first half of FY 2024/25, focusing on enhancing agricultural productivity and supporting food security.

a) Lands, Crop Development & Productivity

50. During the first half of 2024.25, the government distributed assorted certified seeds, totaling 36.782 metric tonnes, to 18,277 farmers across ten wards, including Kako Waia, Mbooni, Tulimani, Kalawa, Ilima, Kilungu, Kasikeu, Mukaa, Ivingoni Nzambani, and Mbitini. This strategic distribution included green grams (5.512 MT), beans (3.806 MT), and maize (27.464 MT). The seeds, planted in over 1,542 hectares, are projected to yield more than 1,000 metric tonnes of produce, thereby significantly contributing to food security in the community.

51. In addition to the seed distribution, the government provided 535 kilograms of pasture seeds to 167 farmers, enhancing livestock feed availability. Coffee production also received a boost with the distribution of 26,600 seedlings to various cooperative societies: Kikima received 20,100 seedlings, Kithangathini 4,517, Kithumani 878, and Masokani 1,105. Such efforts are aimed at improving coffee yields and providing a sustainable income for farmers.

52. The operationalization of the Wote aggregation and packhouse has marked a pivotal development in the agricultural sector. This facility has enabled the export of approximately 483,446 mangoes (Apple and Kent varieties) to international markets, including Oman, Dubai, Qatar, and the UK. The collaboration with five exporters underscores the government's commitment to promoting the region's agricultural products on a global scale.

b) Livestock Resources Management and Development

53. The management of livestock resources has also been a priority, with various vaccination programs aimed at maintaining animal health. Vaccination efforts have included 48 cattle vaccinated against Contagious Bovine Pleuropneumonia (CBPP), alongside substantial numbers against Foot and Mouth Disease (FMD) and Lumpy Skin Disease (LSD), with 20,494 and 68,293 vaccinations administered, respectively. Moreover, 71,393 goats were vaccinated against Contagious Caprine Pleuropneumonia, demonstrating a comprehensive approach to livestock health.

54. The poultry sector benefited as well, with 1,321 birds vaccinated against Fowl Pox and over 16,000 against Newcastle Disease. The slaughter statistics reveal an impressive output, with 9,306 beef carcasses, 3,630 sheep, 18,306 goats, and 41 pigs recorded, totaling 31,283 carcasses. These efforts not only enhance food production but also contribute to the livelihoods of local farmers.

c) Cooperatives Development

55. During the reporting period, the department conducted 13 cooperative audits and facilitated the formation of 22 new cooperative societies. The implementation of pre-cooperative trainings and the organization of 31 Annual General Meetings (AGMs) have strengthened the cooperative movement, enabling farmers to collaborate and maximize their potential.

d) National Agriculture Value Chain Development Programme (NAVCDP)

56. The National Agriculture Value Chain Development Programme (NAVCDP) has played a crucial role in supporting agricultural initiatives and cooperative development in the region. In its first phase, 187,557 farmers were registered, indicating a robust engagement in agricultural activities. To further enhance capacities, 120 members of SACCO management and supervisory committees (60 females and 60 males) and five cooperative officers underwent training on SACCO financial operations manuals, Environmental and Social Safeguards (ESS), and Grievance Redress Mechanisms (GRM). This training is pivotal for improving the efficiency and effectiveness of SACCO operations. 62,556 beneficiaries were enrolled in 4,958 Community Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs).

2.6.3 Transport, Infrastructure, Public Works, Energy and ICT

a. FY 2023/24 Financial Performance

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

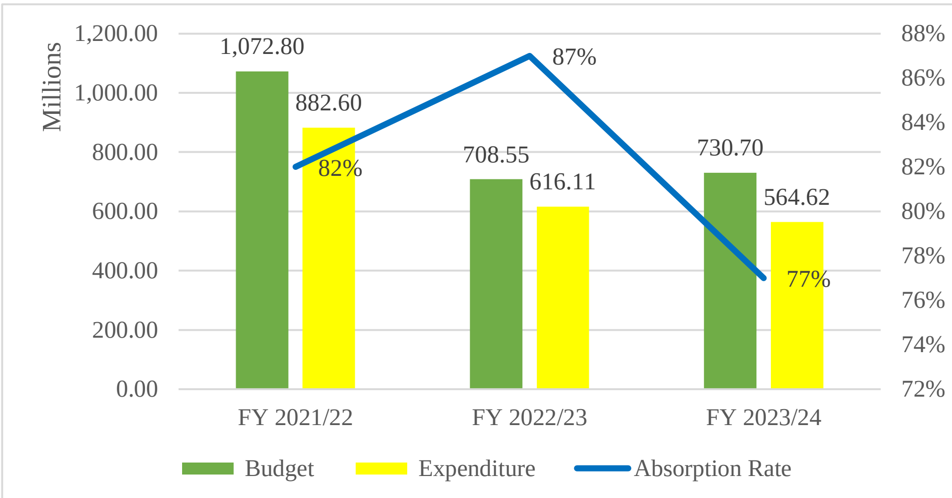

Figure 7:FY 2023/24 Sector Fiscal Performance
Source: County Treasury

b. FY 2023/24 Non-Financial Performance

58. Electricity connection to households grew from 6 percent in 2009 to 20.4 percent in 2019, KNBS Census Reports, largely due to the Last Mile Electricity Connectivity efforts. In the period under review, the county installed a 205 KWp grid-tied solar system at Makueni County Referral Hospital. The county connected 586 households through the REREC program, and installing 6 high-mast floodlights, 78 solar streetlights, and 63 grid-powered streetlights. In partnership with Strathmore University and the World Resources Institute the county developed that will guide energy development and promotion across the county.

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

FY 2024/25 Half Year Performance

a. Financial Performance

60. In the first half of FY 2024/25, the department had total expenditure of KShs 79,481,327 against a budget of KShs 1,100,236,837, resulting in a seven percent absorption rate. The department utilized KShs 55,907,090 for recurrent expenditures and KShs 23,574,238 for development, representing absorption rates of 43 percent and two percent, respectively. The total expenditure incurred during the period was 52% on personnel emoluments, 30% on development activities and 18% on operations and maintenance.

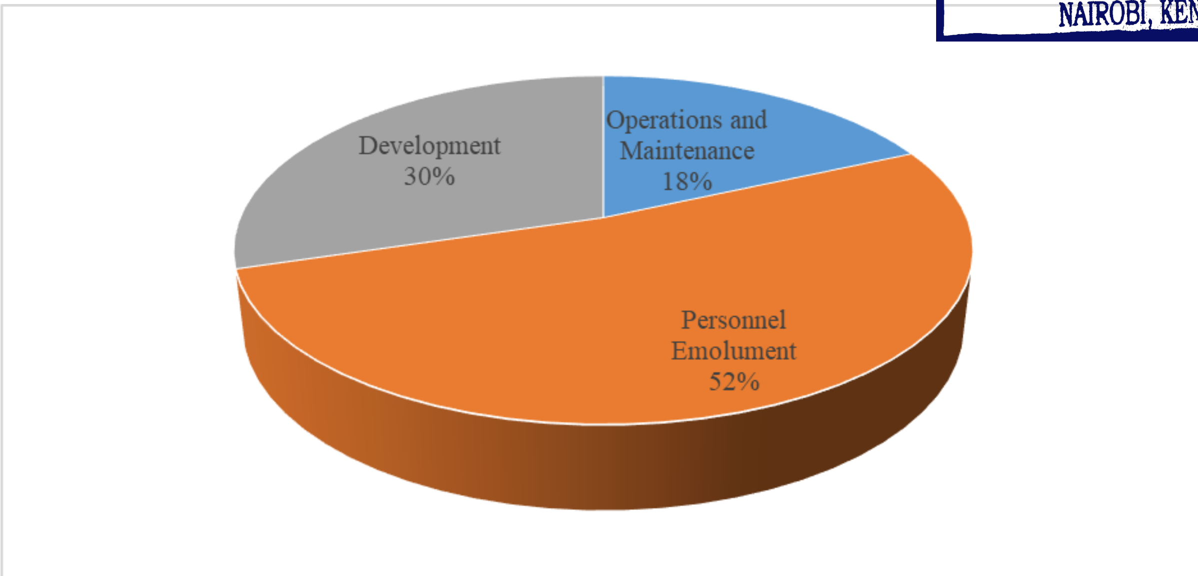

Figure 8: Infrastructure, Expenditure Summary per Economic classification for Transport Department

b. FY 2024/25 Half Year Non-Financial Performance

61. In road development, the department has implemented six sub-programmes, focusing on improving infrastructure and increasing connectivity through upgrading and maintaining road networks. These include spot improvement, road improvement, MTF, fuel levy, emergency road works, rehabilitation and routine maintenance of roads programmes.

62. The Government has opened 5km, maintained 300km and rehabilitated 5km. additionally, three drifts were constructed and 13,050 m of catch water mitre drains excavated to improve road drainage. The county government, in partnership with Strathmore University and the World Rescue Institute, launched Makueni County Energy Plan (2023-2032). The plan is focuses on providing clean, sustainable, reliable and affordable energy solutions while addressing local energy challenges and ensuring compliance with national laws. The County Government, in collaboration with the Council of Governors and UK PACT, organized a three-day conference attended by representatives from 46 counties on Climate Compatible Growth aimed at promoting peer-to-peer learning on the productive use of renewable energy and strengthening climate resilience. A 205kWp grid-tier solar system was commissioned at Makueni County Referral Hospital, which is expected to save the facility Ksh 7 million annually, demonstrating a commitment to green energy and cost-saving initiatives

63. To bolster security measures around market and urban areas and ensure extended business operating hours, the government has Installed 2 -20M High mast floodlights at Kathyaka in Kikumbulyu North ward and Yinthungu Kitise- Kithuki ward, 20 streetlights along Kwa Mulei Kivandini and Mbooni SC hospital to DCC office in Kikima, contributing to the overall safety and well-being of the community.

2.6.4 Health Services

64. In FY 2023/24, the sector recorded an expenditure of KShs. 3,158,479,120 against a budget of KShs. 3,804,087,746 representing an absorption rate of 83 percent which was a drop of

9 percent compared to FY 2022/23. The figure 9 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

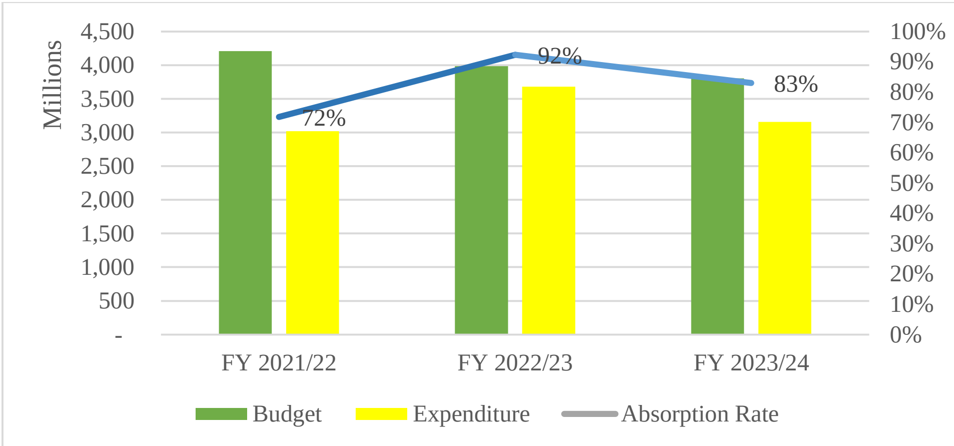

Figure 9: Budget Vs Expenditure Performance

65.

66. The government supported preventive and promotive health services, where delivery under skilled personnel increased from 88 percent in 2022 to 89 percent in 2023. This slight increase resulted from continuous outreaches and the construction of more maternity wards. The percentage of women attending at least 4 Antenatal Care (ANC) visits also increased from 64 percent to 68 percent. This target was achieved due to the introduction of Group ANC and more health education. However, immunization coverage remained stagnant at 98 percent, mainly due to erratic commodity (vaccines) supply. The proportion of pregnant women who were supplemented with Iron and Folic Acid Supplementation (IFAS) increased from 98 percent to 100 percent due to the availability of commodities. However, there is a challenge with the consumption of IFAS. To address this, the sector will enhance the outreach program on the importance of the supplement. Furthermore, the proportion of children aged 6-59 months who were supplemented with Vitamin A increased from 80 percent to 82 percent. This resulted from the availability of commodities and continuous outreaches to Early Childhood Development centres. Additionally, 1,230 villages were declared Open Defecation Free (ODF) against a target of 500, significantly improving sanitation status.

67. In curative and rehabilitation services, the average length of hospital stay reduced from 5.4 days to 4.5 days. The laboratory services improved, where 50 percent of health facilities have established sample referral networks and 65 percent of laboratories are enrolled in external quality assurance schemes. The drug fill rate increased from 60 percent to 65 percent which is an improvement though there need for an improved supply of health commodities and technologies. A total of 5,400 households were registered under the Makueni Care Scheme. The National Hospital Insurance Fund (NHIF) coverage increased from 10 percent to 15 percent of the county population.

68. On Infrastructure development, 3 new health facilities were constructed, while others were upgraded and equipped to offer comprehensive healthcare services. The government automated health service by acquiring Digital Health Commodities Management Systems, piloted in 13 health facilities. An end-to-end automation of health services through the County Integrated Health Management Information System (CIHMIS) dumped as "Afya

Makueni” was also established. The system helps in tracking health products, revenue and patient management.

FY 2024/25 Half Year Performance

a. Financial Performance

69. The total department expenditure for the half year of the FY 2024/25 was KShs 1,887,901,940 against budget of KShs 4,236,924,624 which translated to an absorption rate of 45 percent.

Table 15: Health Department Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	522,558,198	244,475,698	47
Maintenance	139,028,797	35,650,755	26
Sub Total	**661,586,995**	**280,126,452**	42
Personnel	2,455,083,449	1,225,707,019	50
Total Recurrent	**3,116,670,444**	**1,505,833,471**	48
Development Expenditure			
Capital Expenditure	1,120,254,180	382,068,469	34
Total Budget	**4,236,924,624**	**1,887,901,940**	45

70. The total expenditure constituted personnel emoluments 65 percent, operations and maintenance 15 per cent and development expenditure 20 percent. The figure 12 shows the departmental expenditures per economic classification.

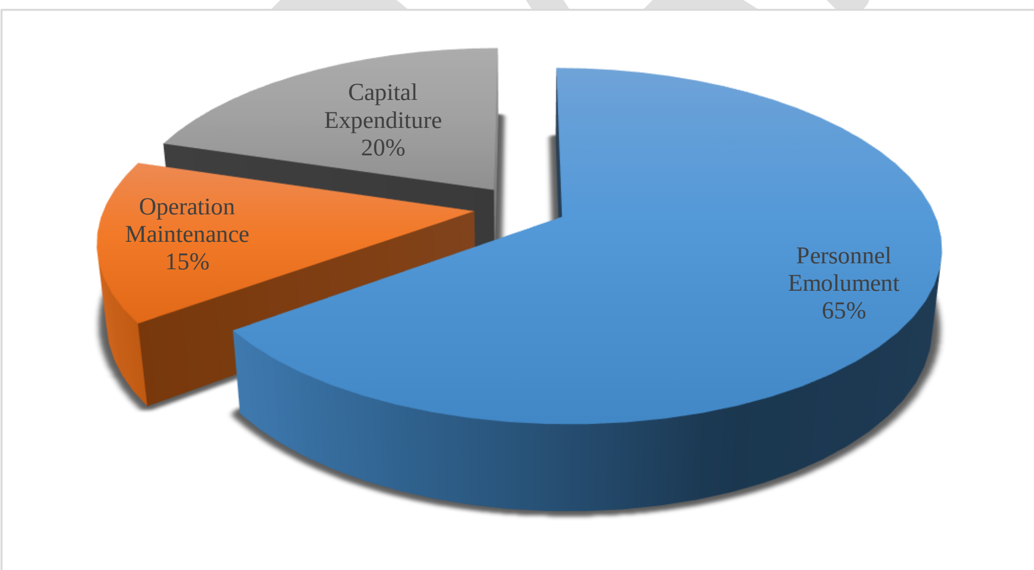

Figure 10: Department of Health Services Expenditure per Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

71. During the period under review, immunization coverage improved to 100 percent and the Proportion of labs with sample referral networks improved to 65 percent. Additionally, 69 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits. These

improvements are attributed to increased follow-ups, health education, the purchase of additional cold chain equipment and the establishment of more immunization sites. Regarding the community's nutrition, 96 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. The sector has also drafted a Nutrition and Food Security Policy which once approved will promote county nutrition and attract funds from other development partners. The county has made great milestones in preventive and Promotive healthcare with the department conducting 16 medical outreach campaigns, a surgery camp in Makueni CRH with which over 400 patients were treated and discharged. Through improved partnerships the department has benefited with different sorts of equipment in different facilities improving the quality of care among the residents. The department has enhanced community strategy by equipping the CHPs with monthly stipends and additional commodities, this has in turn improved the number of patients screened for NCDs.

2.6.5 Social Protection, Education, and Recreation

i. Education and Internship Sub-Sector

a. Financial Performance

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

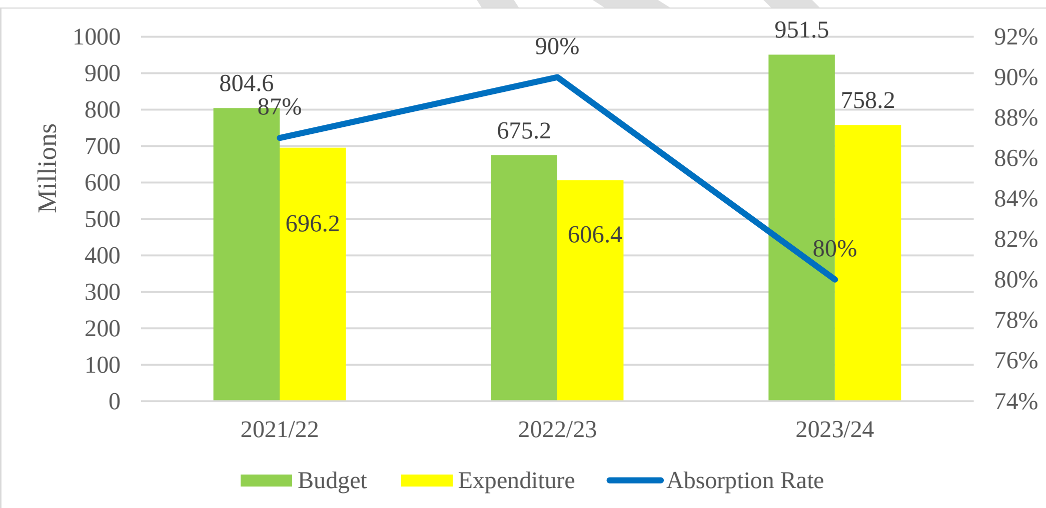

Figure 11: Education and Internship Sub Sector Performance

b. FY 2023/24 Non-Financial Performance Review

73. In the fiscal year 2023/24, the sector achieved substantial progress across diverse programmes. During the period under review, the government made notable strides to increase access to quality Early Childhood Development Education (ECDE) through construction of 37 ECDE centres, converted 954 ECDE teachers, supplied learning materials to 1,197 ECDE centres through capitation and 38,728 learners participated in music festivals. CTTI capitation benefited4,417 trainees and infrastructure development carried out in 12 CTTIs. 14,388 and 675 needy students benefited with bursaries and

scholarship respectively. The county offered internship and attachment opportunities to 100 and 785 trainees respectively.

FY 2024/25 Half Year Performance

a. Financial Performance

74. The department utilized KShs. 381,281,895 against a budget of KShs. 940,012,087 on recurrent which represents 41 percent absorption rate. The total expenditure constituted of 6 percent operation and maintenance, 92 percent personnel emolument and 2 percent development. The department utilized KShs. 6,579,980 against a budget of KShs. 265,826,061 on development which represents two percent absorption rate. The highest development expenditure of KShs 5,044,644 was realized on CTTI Development and capitation followed by KShs 1,315,900 on Government Automation.

Table 16: Expenditure Summary for FY 2024/25 half year

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	19,851,846	5,754,042	29
Maintenance	205,402,357	16,713,786	8
Sub-total	**225,254,203**	**22,467,828**	**10**
Personnel Emoluments	714,757,884	358,814,067	50
Total Recurrent	**940,012,087**	**381,281,895**	**41**
Capital Expenditure	**265,826,061**	**6,579,980**	2
Totals	**1,205,838,148**	**387,861,875**	**32**

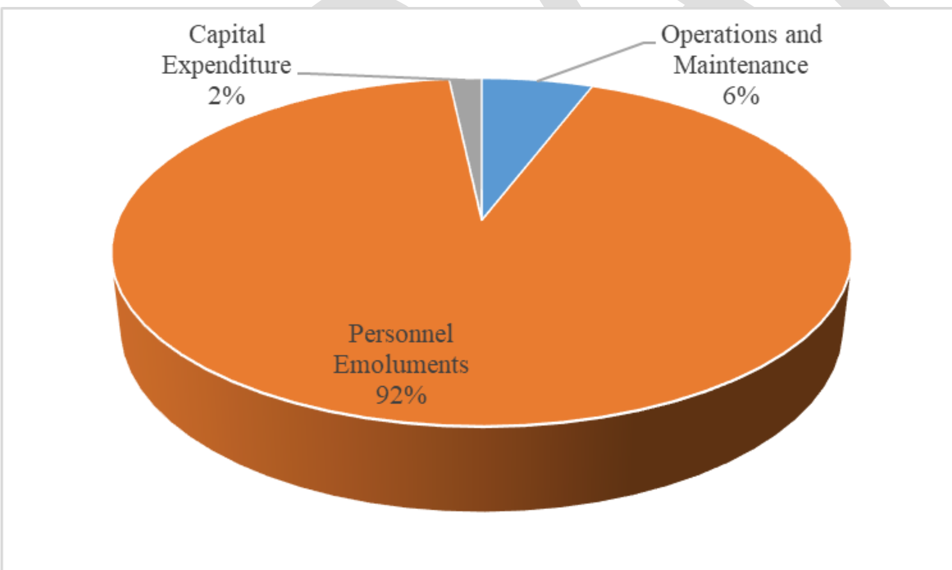

Figure 12:Department of Education Expenditure by Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

75. The department recruited 28 ECDE teachers to replace those who had exited service, awarded 125 and 206 youths with internship and attachment opportunities respectively. A

total of 15,712 citizens accessed community library and Resource Centre services in the first half of FY 2024/25

ii. Gender and Social Services Sub-Sector

FY 2023/24 Performance

a. Financial Performance

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

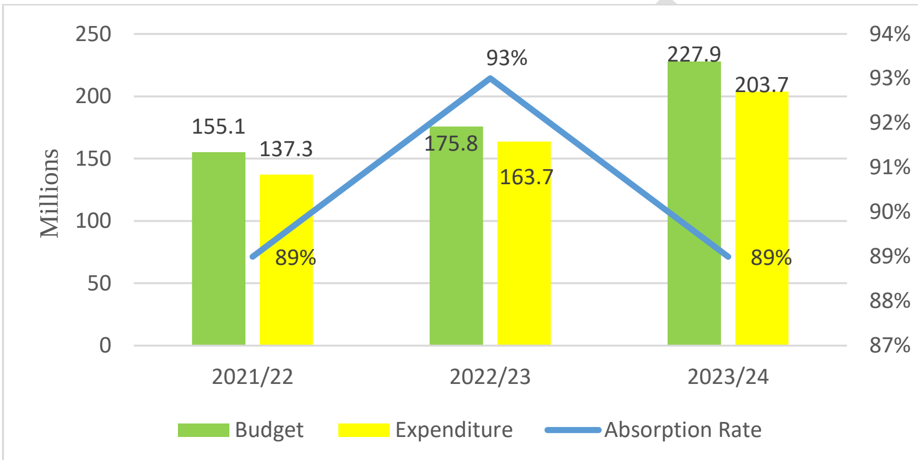

Figure 13:Gender and social services expenditure performance

77. The government provided support to vulnerable groups by assisting 1,832 elderly persons and 1,800 persons with disabilities (PWDs) with food and non-food items, while 206 individuals with disabilities received assorted assistive devices. Additionally, 210 elderly persons benefited from NHIF insurance subscriptions, and 93 community groups were equipped with tents and chairs. To promote dignity among youth, 1,600 teenage boys and girls received dignity packs.

78. In skills development, 128 apprentices were engaged, 97 youths trained in master crafts, and 101 youths equipped with driving skills. In sports and talent development, the county organized competitions at three levels—ward ("Ligi Mashinani"), sub-county, and county ("Supa Cup")—with teams awarded cash prizes, sports gear, and equipment. The county also participated in the Kenya Youth Intercounty Sports Association (KYISA) games in Kilifi, leading to two youths being scouted for professional sports. Additionally, sports infrastructure was improved through the levelling of five playing fields, enhancing opportunities for local talent development.

b. FY 2024/25 Half Year Financial Performance

79. In the first half of FY 2024/25, the department utilized KShs 40,058,246 out of its KShs 291,589,787 allocation, resulting in a 14 percent absorption rate. Recurrent expenditure absorption stood at 22 percent, while development expenditure was at 6 percent

Table 17:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	27,516,241	2,512,583	9

Maintenance	62,942,067	3,108,350	5
Sub-total	**90,458,308**	**5,620,933**	**6**
Personnel Emoluments	51,966,026	25,983,013	50
Total Recurrent	**142,424,334**	**31,603,946**	**22**
Capital Expenditure	149,165,453	8,454,300	6
Totals	**291,589,787**	**40,058,246**	**14**

80. The total expenditure for the department comprised of 65 percent personnel emoluments, 21 percent development and 14 percent operations and maintenance.

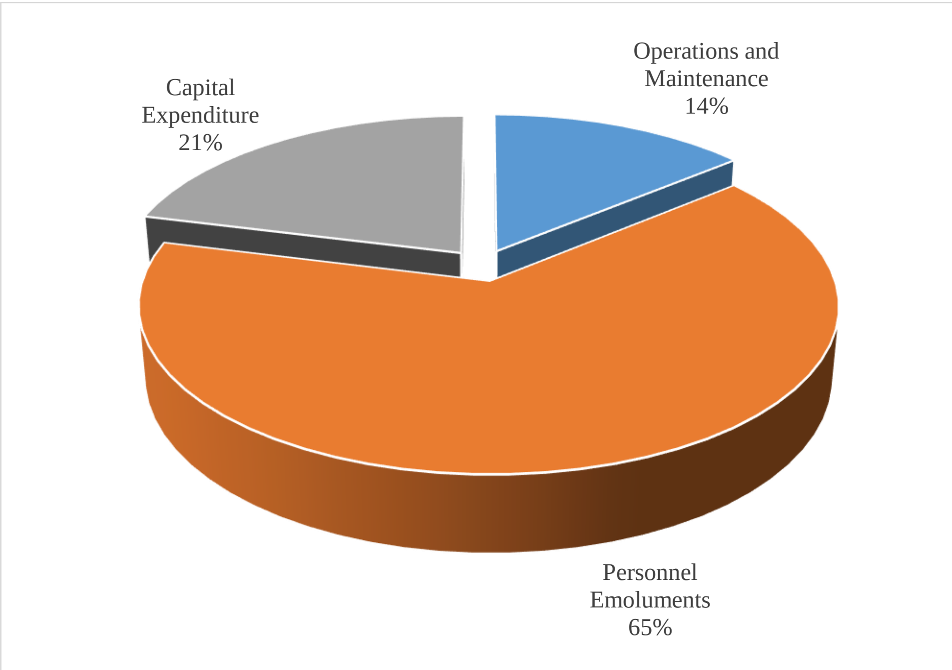

Figure 14:Gender ,Expenditure by Main Economic Classification

FY 2024/25 Half Year Non-Financial Performance

81. During the first half of FY 2024/25, 400 PWDs were supported with assorted assistive devices. In efforts to enhance dignity and promote menstrual hygiene among adolescent girls and boys, the county government, in partnership with the State Department of Protection, supported 150 boys and 150 girls with dignity packs.

2.6.6 General Economic and Commercial Affairs

a. Financial Performance

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

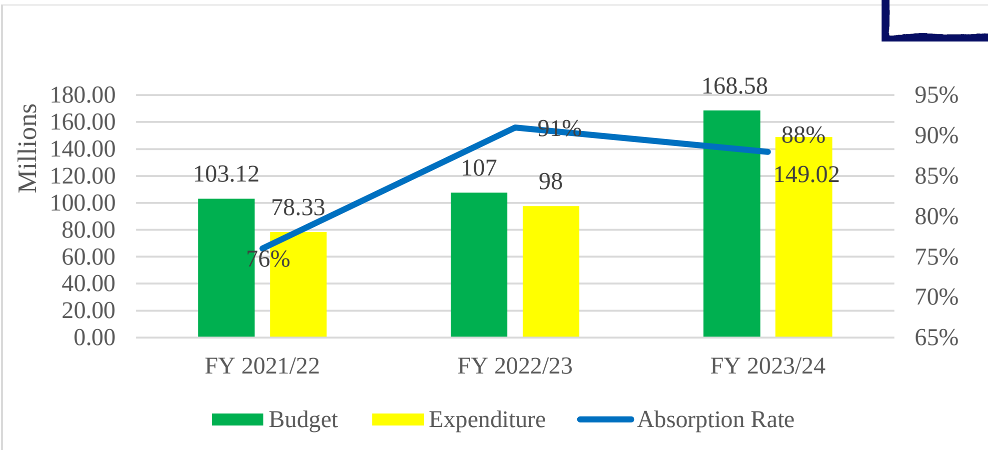

Figure 15:Trade Budget, Expenditure and Absorption Rate

b. Non-Financial Performance

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

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

FY 2024/25 Half Year Performance

a. Financial Performance

85. The total expenditure for the first half of the FY 2024/25 was KShs 55,821,885 against a budget allocation of Kshs 180,206,486 which translated to an absorption rate of 31 percent. During the period the expenditure on Personnel emoluments had the highest absorption rate at 50 percent while development had the lowest at 1 percent absorption rate.

Table 18:Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	10,700,000	2,072,962	19
Maintenance	70,797,215	23,794,482	34
Sub total	**81,497,215**	**25,867,445**	**32**
Personnel	58,990,000	29,495,000	50
Total Recurrent	**140,487,215**	**55,362,445**	39
Capital Expenditure	39,719,271	459,440	1

Total Budget	**180,206,486**	**55,821,885**	

86. The department total expenditure comprised of 53 personnel emoluments,46 percent operation and maintenance and 1 percent development.

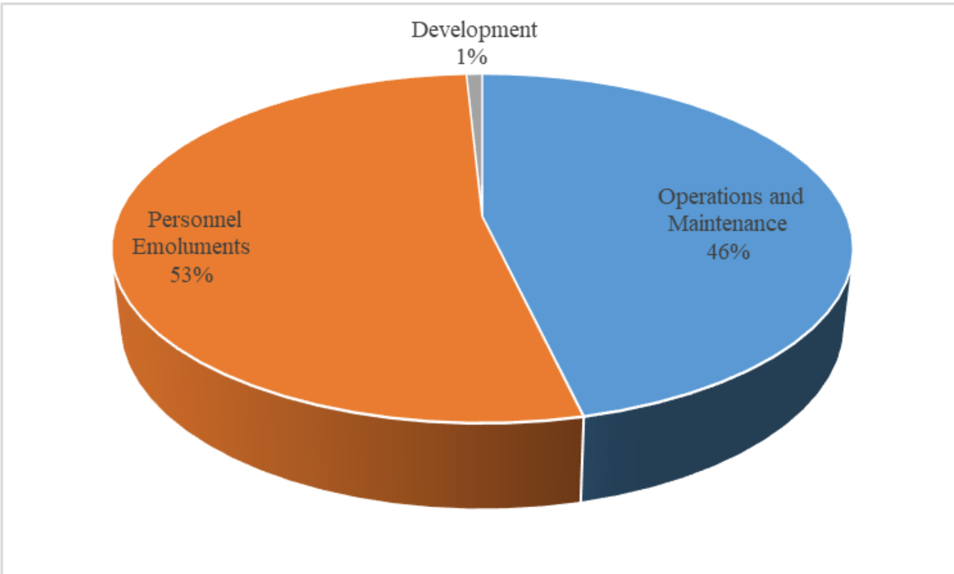

Figure 16:Expenditure percentage per economic classification

b. FY 2024/25 Half Year Non-Financial Performance

87. During the period, the department conducted eight trainings and ninety-two MSMEs participated on basic business management skills such as book keeping, marketing strategies, business finance and value addition of products. Additionally, the department managed to verify 2538 equipment and collected a revenue of KShs. 333,960 during the exercise.

2.6.7 Lands and Urban Development

FY 2023/24 Performance

a. Financial Performance

88. The sector received a budget of KShs. 499,678,441 composing of; KShs. 64,072,444 for Wote Municipality, KShs. 54,200,165 for Emali-Sultan Hamud Municipality and KShs. 381,405,832 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs. 266,723,629 translating to an absorption rate of 53 percent, a decline from 86 percent recorded in FY 2022/23 which was occasioned by late disbursement of FLLoCA grant of KShs 142,746,435.

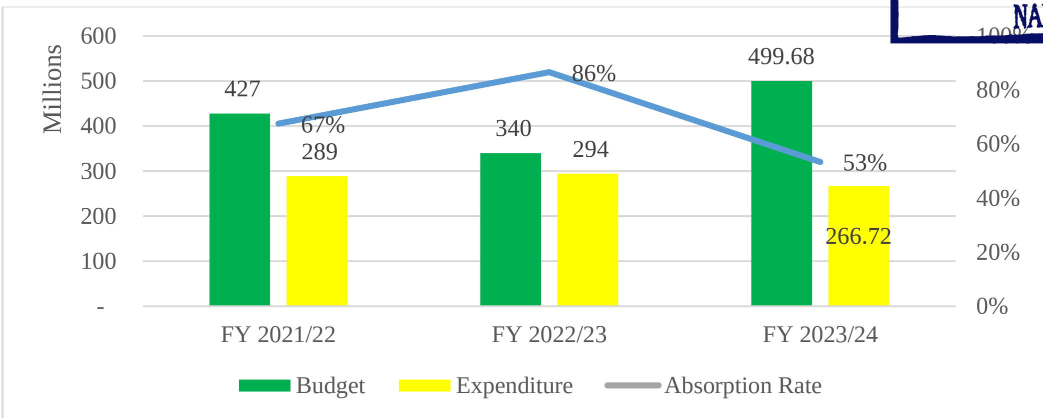

Figure 17: Trade Budget, Expenditure and Absorption Rate

b. Non-Financial Performance

89. The sector facilitated issuance of 600 title deeds for public utilities across the county, including ECDE centres, health facilities, churches, water facilities and cattle dips. Wote Township perimeter survey was prepared and approved which serves as the basis for surveying all plots within the township. Local physical and land use development plans for Kathonzweni and Mtito Andei towns were developed and submitted to the County Assembly for approval. The sector initiated urban planning for 6 markets in various wards.

90. In Urban infrastructure and development, Solid waste management was enhanced through market cleaning in major markets within the municipalities. The municipalities promoted urban infrastructure through Cabro paving, routine maintenance and repair of flood lights and streetlights in Wote town, Emali, and Sultan Hamud towns as well as enhanced storm water management through unclogging of drainage systems in Wote, Emali and Sultan-Hamud towns.

FY 2024/25 Half Year Financial Performance

a. Financial Performance

91. The total department expenditure for the half year of the FY 2024/25 was KShs 93,778,750.50 against budget of KShs 629,129,655.98 which translated to an absorption rate of 15 percent

Table 19: Department Lands Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent expenditure			
Operations	66,032,289	29,452,452	45
Maintenance	48,758,547	3,985,642	8
Sub total	**114,790,836**	**33,438,094**	**29**
Personnel	68,689,209	28,452,363	41
Total recurrent	**183,480,045**	**61,890,457**	**34**
Capital expenditure	645,885,238	55,235,628	9
Total	**829,365,283**	**117,126,085**	**14**

Expenditure by Economic Classification

92. The total expenditure constituted of operations and maintenance 29 per cent, development expenditure 47 percent and personnel emoluments 24 percent, the figure below shows the departmental expenditures per economic classification;

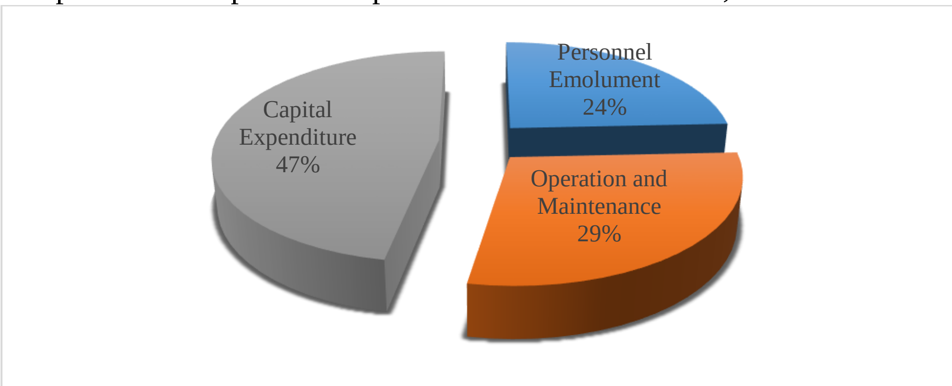

Figure 18: Department Lands Expenditure by Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

93. The department achieved significant urban land use planning and management milestones during the review period. Initiated planning of Tawa through stakeholder engagement and plot validation through LIMS. In the proposed Kee-Mbooni Municipality, the municipality's boundaries were delineated, and the committee's report submitted to the County Executive Committee for adoption. The department carried survey for Yikivumbu market in efforts to enhance security of tenure by issuing allotment letters to plot owners. The department also conducted land clinics in 14 markets across various sub-counties.

94. Through the County Climate Resilience Investment (CCRI) Grant and Matching grant, the department initiated implementation of 12 climate-resilient projects across the county. In collaboration with Wote Municipality launched a greening initiative and a tree-growing plan to support seedling survival. The sub-sector also maintained streetlights and floodlights in key markets to ensure proper lighting for night-time business. Public sanitation services were maintained in all 35 markets within the Municipality. In the Emali-Sultan Hamud Municipality, a total of 4,350 meters of drainage systems were opened and unclogged to ensure proper storm water disposal within the markets during the rainy season.

2.6.8 Devolution Sector

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

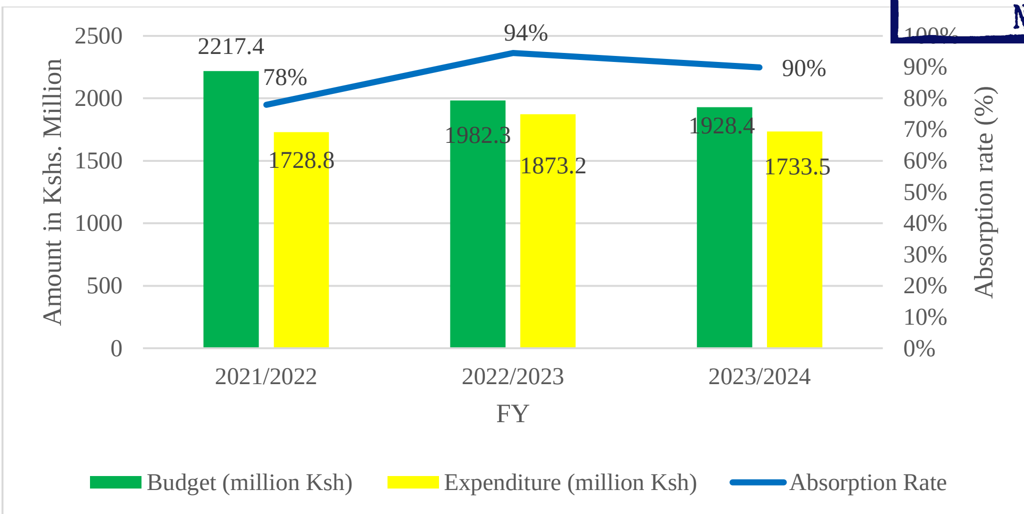

Figure 19: Devolution Sector Expenditure Performance FY 2021/22-FY 2023/24

96. During the period under review, the sector made the following milestones;

a) **Disaster management:** The fire stations in Makindu and Wote were assorted firefighting and rescue equipment to strengthen response and rescue operations. During the period, the unit responded to 35 fire incidences and rescue operations.

b) **Participatory Development and Civic Education:** Over the period under review, 408,025 citizens from 3,612 villages were engaged in formulation of the Annual Development Plan 2024/25, budget feedback, development reviews and policy formulation.

c) **Public Service Transformation:** The government reviewed the County Human Resource Manual and the Staff Establishment during the plan period. Other policy documents developed include; The County Performance Management Framework, Reward and Sanction Framework and Succession Management Policy. All county employees signed performance contracts and were appraised as a way of improving performance and productivity.

d) **County Administration:** The government constructed four administration offices at Kithuki Sub-ward, Ivingoni/Nzambani ward, Mavindini ward and Kilome Sub-County.

e) **Resource mobilization:** For the period under review, OSR was KShs 1,045,086,845 representing a performance of 84% against a target of KShs 1,240,000,000. This was a 17% increase from previous financial year of KShs. 891,595,987. The increase is attributed to the introduction of a unified auto-billing regime, the adoption of cashless payment methods and the sensitization of customers for voluntary payments.

f) **Data Management:** The government in collaboration with KNBS prepared the County Statistical Abstract 2023, which has guided the planning and budgeting. This has facilitated evidence-based decision-making.

a. FY 2024/25 Half Year Financial Performance

97. The sector incurred an expenditure of Ksh 1,059,434,983 against an allocation of 2,987,169,53 translating to an absorption rate of 35 per cent. the table below indicates that budget performance for the seven departments in the sector.

Table 20: Devolution Financial Performance for FY 2023/24

S/No	Department	FY 2024/25 Budget Estimates	Expenditure as at 31st December, 2024	Overall Absorption (%)
1.	Governorship	521,048,407	112,725,100	22%
2.	County Attorney	47,740,335	25,642,565	54%
3.	County Secretary	464,245,270	62,752,829	14%
4.	Devolution, Public Participation, County administration and Special Programs	347,591,285	146,952,970	42%
5.	Finance and Socio-Economic Planning	550,078,932	235,355,312	43%
6.	County Public Service Board	70,998,317	34,059,599	48%
7.	County Assembly	985,466,991	441,946,608	45%
	Total Budget	**2,987,169,537**	**1,059,434,983**	35%

b. FY 2024/25 Half Year Non-Financial Performance

98. During the period under review, the county government made significant strides in resource mobilization, governance, and service delivery. Revenue receipts for the half-year amounted to KShs 4.98 billion, included KShs 3,526,383,006 equitable share, KShs 473,287,280 own source revenue, and KShs 31,000,000 in conditional allocations- other loans and grants. The own source revenue mobilized included KShs 308,088,963 generated by hospitals as AIA and KShs 165,198,317 from normal streams.

99. To enhance data-driven decision-making, the government, in partnership with KNBS, developed the County Statistical Abstract 2024. Disaster preparedness and response were also strengthened, with 49 incidents effectively managed in the first half of FY 2024/25. Additionally, 415 liquor premises were inspected and licensed to ensure compliance with regulatory standards.

100. Public participation remained a key focus, with 56,000 citizens from 30 wards engaged in the formulation of the Annual Development Plan 2025/26, as well as various policy reviews. In public service transformation, the county approved the County Human Resource Manual and Staff Establishment, ensuring structured workforce management. Performance contracts and appraisals were implemented for all county employees, while 33 new staff were recruited and 290 existing employees received promotions.

3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1.Introduction

101. The Central Bank of Kenya (CBK) forecasts a 5.4% GDP growth for 2025, building on an estimated 4.6% expansion in 2024. This growth is anticipated to be driven by the resilience of key service sectors, agriculture, and an expected recovery in private sector credit growth. In recent months, the global economy has faced several key challenges, including fluctuating commodity prices, geopolitical tensions, unemployment and evolving monetary policies. These factors, coupled with regional economic shifts, have had a direct impact on domestic economic performance.

3.2. National Macro-Economic Performance

102. In 2024, Kenya's macroeconomic performance exhibited both resilience and challenges across various sectors. The economy expanded by 5 percent in the first quarter, a slight deceleration from the 5.5 percent growth observed in the same period of 2023. This growth was primarily driven by robust performances in Agriculture, Forestry, and Fishing (6.1 percent), Real Estate (6.6 percent), Financial and Insurance activities (7 percent), Information and Communication (7.8 percent and Accommodation and Food Services (28 percent).

103. In the second quarter, the real GDP growth rate moderated to 4.6 percent, down from 5.6 percent in the corresponding quarter of the previous year. Key contributors to this growth included Agriculture, Forestry, and Fishing (4.8 percent), Real Estate (6 percent), Financial and Insurance Activities (5.1 percent), and Wholesale and Retail Trade (4.4 percent). Notably, sectors such as Accommodation and Food Services (26.6 percent) and Information and Communication (7.2 percent) also demonstrated significant expansion. However, contractions in the Mining, Quarrying, and Construction sectors partially offset these gains. The third quarter saw a further slowdown, with the economy growing by 4 percent compared to 6 percent in the same quarter of 2023 (KNBS- Quarterly Gross Domestic Product Third Quarter, 2024). In response to the economic slowdown, the Central Bank of Kenya adjusted its monetary policy to stimulate growth. The benchmark lending rate was reduced from 12.75 percent to 12 percent in October and further to 11.25 percent in December 2024, aiming to encourage private sector credit expansion.

3.2.1. Inflation Outcomes

104. In 2024, Kenya experienced a notable decline in inflation rates, reflecting improved economic stability. According to the Kenya National Bureau of Statistics (KNBS), the year-on-year inflation rate, as measured by the Consumer Price Index (CPI), was 5 percent in April 2024, a decrease from 9.6 percent in October 2022. By November 2024, the year-on-year headline inflation rate was 2.8 percent. In December 2024, the inflation rate increased to 3.0 percent, with price increase in Food and Non-Alcoholic Beverages (4.8 percent) and Transport (0.2 percent), while prices in Housing, Water, Electricity, Gas, and other fuels declined by 0.2 percent

105. The downward trend in food inflation was a significant factor in the overall reduction of Kenya's headline inflation rate, which fell from 5.0 percent in April to 2.8% in November 2024. The moderation in food prices can be attributed to favourable agricultural conditions and effective policy interventions aimed at enhancing food supply chains. The consistent decrease in food inflation throughout 2024 not only alleviated cost pressures on Kenyan households but also contributed to the country's broader economic stability. Maintaining this trend will be crucial for ensuring sustainable economic growth and improving the living standards of the population.

3.2.2. Unemployment

106. In 2024, Kenya's labour market exhibited resilience. The overall unemployment rate remained relatively low, with the World Bank reporting a rate of 5.4 percent. However, youth unemployment was notably higher, standing at 8.4 percent. Many individuals in the informal sector face unstable job conditions and inadequate compensation. The Kenya National Bureau of Statistics (KNBS) highlighted a decline in the national unemployment rate from 5.3 percent in 2022 to 5.1 percent in 2023, attributing this improvement to economic expansion. This positive trend was supported by a 5.6 percent growth in Real Gross Domestic Product (GDP) in 2023, up from 4.9 percent in 2022. The Agriculture, Forestry, and Fishing sector notably rebounded with a 6.5 percent growth in 2023, recovering from a 1.5 percent contraction in 2022 due to favourable weather conditions (KNBS-2024 Economic Survey). Despite these gains, the quality of employment remains a pressing issue. The dominance of informal sector jobs means that many workers lack job security and sufficient income. To address these challenges, initiatives like the World Bank's "Ujasiriamali: Self-Employment and Job Creation for Youth in Kenya" have been implemented to promote self-employment and enhance job quality among the youth.

3.2.3. National 2025 Economic Outlook

107. Kenya's economic outlook for 2025 is cautiously optimistic, with projections indicating continued growth and stabilization across key economic indicators. The International Monetary Fund (IMF) forecasts a real GDP growth rate of 5 percent for Kenya in 2025, accompanied by a projected inflation rate of 5.2 percent. The African Development Bank (AfDB) offers a slightly more optimistic projection, anticipating a GDP growth rate of 5.6 percent in 2025. This growth is expected to be driven primarily by the services sector and increased household consumption. The AfDB also projects a decline in inflation to 5.5 percent in 2025, attributing this decrease to the stabilization of food and global prices.

108. Domestically, the National Treasury of Kenya maintains a positive outlook, projecting a GDP growth rate of 5.4 percent in 2025. This optimism is based on expectations of robust performance in the services sector and a recovery in agricultural output. The Treasury also anticipates a narrowing fiscal deficit, aiming for a reduction to 5 percent of GDP in 2025 through revenue-led fiscal consolidation efforts. However, these projections are subject to several risks. The World Bank highlights potential challenges such as tight global financing conditions, adverse weather events, political instability in neighbouring countries, and a sluggish recovery in global economic growth. To mitigate these risks, it is recommended that Kenya focuses on building fiscal and external buffers, strengthening disaster preparedness, and accelerating structural economic reforms.

3.3. County Economic Performance and Outlook in 2025: Makueni County

109. Makueni County has demonstrated steady economic growth and resilience, positioning itself as a model for sustainable development in Kenya. As of 2023, Makueni Gross County Product (GCP) was at **Kshs 151.12 Billion**, having expanded by 39 percent from Kshs 108.70 Billion recorded in 2019 and an 11.12 percent increase from Kshs **136 Billion** recorded in 2022. However, its contribution to the national economy remains relatively small, with an average annual growth rate of about 1.1 percent, which is below the national GDP growth rate of 4.6 percent. The county's economy is primarily driven by agriculture, with a focus on value addition in key agricultural products.

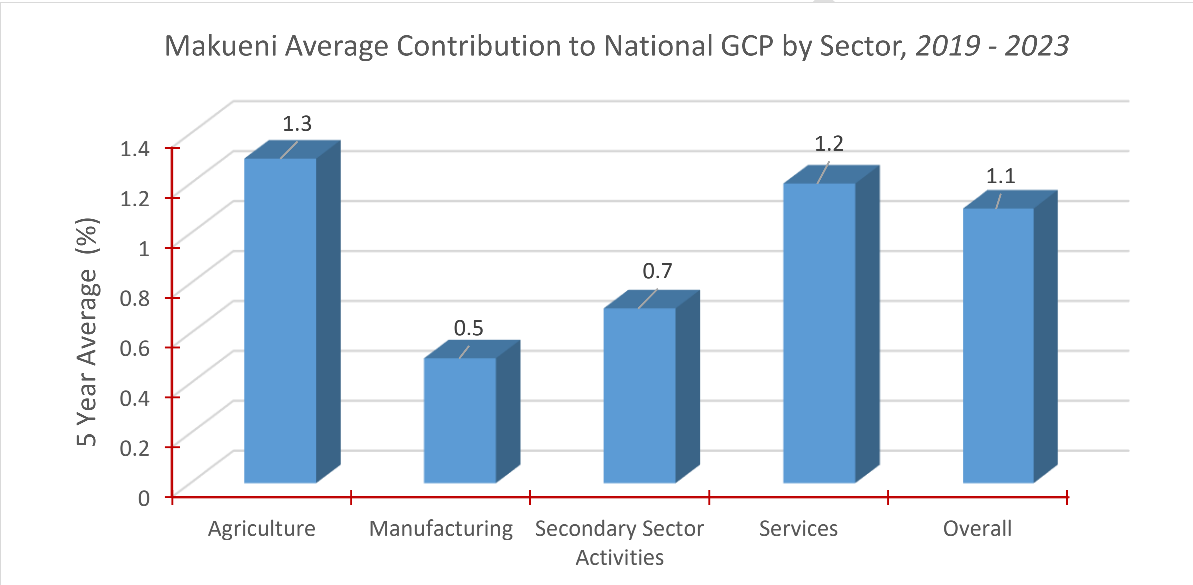

Figure 20: Makueni Average Contribution to National GCP by Sector, *2019 – 2023*

110. The chart above illustrates Makueni average contribution to the Country's GCP by sector over the period from 2019 to 2023. The local agriculture sector plays a significant role, accounting for 1.3 percent of the country's total agricultural output. According to the 2023 GCP report, Makueni agriculture sector was valued at Kshs. 39 billion, representing 26 percent of the county total GCP, making it the dominant sector in the local economy.

111. Conversely, the manufacturing sector remains underdeveloped, with a valuation of Kshs. 5.5 billion in 2023, contributing only 0.5 percent to the national manufacturing sector. The secondary sector, which includes mining, water supply, electricity supply, sewerage, waste management, and construction, collectively contributed 0.7 percent to the sector at the national level. The services sector includes trade, tourism, transport and storage, education, health, and other service-related activities. Makueni contributes 1.2 percent to the sector's total gross value at the national level. Overall, the county Gross County Product (GCP) accounts for 1.1 percent of the national economy.

112. Makueni focus on environmental conservation and eco-tourism has further boosted its economic prospects. The presence of Tsavo National Park within its borders attracts local and international tourists, contributing to revenue generation. Infrastructure development is another key driver of growth, with road network expansion and increased household electricity connectivity from 26.2 percent in 2020 to 31.3 percent in 2021. Looking ahead

to 2025, Makueni is expected to continue leveraging agriculture, infrastructure and eco-tourism to drive economic growth. Investments in agro-processing, irrigation schemes, and rural electrification will likely enhance productivity and improve livelihoods across the county. However, challenges such as climate variability, political protests and limited industrialization may hinder rapid economic transformation, necessitating strategic interventions to sustain progress.

4.0 DEVELOPMENT PRIORITIES - FY 2025/26 – 2027/28 MEDIUM TERM EXPENDITURE FRAMEWORK

4.1. Introduction

113. Development priorities for FY 2025/26 and the medium term are guided by the County Integrated Development Plan III, County Annual Development Plan 2025/26, Public inputs from public participation forums held within the County, and engagement of the county working groups which offered the technical analysis of the information towards the sector priorities.

4.2. Key FY 2025/26 Medium-Term Expenditure Framework Policy Shift

114. The Makueni County Fiscal Strategy Paper for FY 2025/26 outlines key policy shifts under the Medium-Term Expenditure Framework. These include:

a) **Enhancing Resource Mobilization and Fiscal Sustainability**

115. To enhance resource mobilization and fiscal sustainability, the county is transitioning from reliance on traditional revenue collection methods to a more automated system. This will involve increasing Own Source Revenue (OSR) collection through the implementation of revenue automation and expanding revenue streams. Additionally, the county aims to strengthen partnerships with development partners and the private sector to bridge the estimated resource gap of Kshs. 2.21 billion

b) Investment in Water Infrastructure and Climate Change Resilience

116. The county will move from generalized water supply programs to the implementation of Phase II of the Last Mile Water Infrastructure Program (*Kunyaiikya Kiw'u Nduani na Misyini*). This initiative aims to reduce the average distance to improved water sources from 4 km to 2 km. Further, efforts will be made to expand water harvesting, storage, and irrigation schemes. To enhance efficiency, digital metering and payment systems will be introduced in water projects to minimize non-revenue water losses. Governance and sustainability of rural water projects will also be strengthened through the Makueni Rural and Water Board (MARUWAB).

c) Economic Empowerment through Trade and Industrial Development

117. As a key focus area, the county will shift from fragmented market structures with minimal infrastructure support to the development of modern markets, storage facilities, and trade digitization to ease business licensing. Additionally, there will be increased investment in Micro, Small, and Medium Enterprises (MSMEs) to enhance access to affordable credit and stimulate local economic growth.

d) Healthcare Strengthening and Universal Health Coverage

118. Healthcare strengthening and universal health coverage remain central to the county's strategic focus. The county will transition from a basic healthcare service provision model

with limited infrastructure expansion to an approach that increases access to affordable medical care through insurance schemes and subsidies. There will also be an expansion of healthcare infrastructure, including the construction of six model ward health facilities, to improve service delivery and accessibility.

e) Transport, ICT, and Energy Development.

119. The transport, ICT, and energy sectors will also experience significant improvements. The county plans to upgrade rural roads and urban infrastructure, including storm water drainage and street lighting, to enhance connectivity and safety. Additionally, digital governance will be strengthened through the automation of services and the expansion of ICT hubs, ensuring efficient service delivery and access to information. Energy will be enhanced through Green energy development.

f) Public Service Reforms and Governance.

120. Public service reforms and governance enhancements will focus on strengthening performance-based management, workforce planning, and the automation of HR functions through digital transformation and capacity building. Moreover, transparency and citizen participation in governance will be improved through both digital and physical engagement platforms, ensuring inclusivity and accountability.

g) Agriculture and Food Security

121. Agriculture and food security policies will shift from general support to agriculture without specific market-oriented interventions to a focus on enhancing agricultural productivity, value addition, and market access. This will be achieved through increased investment in farm inputs, extension services, and improved post-harvest handling to reduce losses. These strategic shifts aim to enhance service delivery, stimulate economic growth, and promote sustainable development across Makueni County.

4.3. Sector Priorities in the Medium Term

4.2.1 Water, Sanitation, Environment and Natural Resources

122. The sector's primary responsibility is to ensure that all residents of Makueni County have access to safe water, sanitation, and hygiene, in accordance with SDG 6, as well as promoting zero hunger through sustainable irrigation development under SDG 2. It also plays a key role in achieving SDG 13 on climate action and SDG 15 on life on land. The sector consists of two sub-sectors: Water, Sanitation & Irrigation, and Environment and Natural Resources, along with agencies such as the Makueni County Sand Conservation and Utilization (MCSC&UA) and the Climate Fund Board. The vision of the sector is: "**A people-centred leadership in sustainable natural resource conservation, management, and utilization**." The county government will implement interventions for climate change adaptation and mitigation measures such as rehabilitation of wetlands and reforestation.

123. The overall goal of the sector is to ensure sustainable development, management, and utilization of natural resources in a clean and secure environment. Specifically, the sector endeavours to ensure:

a) Access to affordable quality water for household consumption and productive use
b) Sustainable development of water resources and sanitation infrastructure;
c) Protection, conservation and restoration of natural resources and environment for sustainable development, posterity and building community resilience;
d) Climate change resilience in natural resource management.
e) Build community climate resilience
f) Enhance environmental quality and standards

124. In FY 2025/26, the government will implement phase II of the last mile water infrastructure program (***Kunyaiikya kiw'u nduani na misyini***). The aim of the programme is to reduce the distance to the nearest water source toward the ultimate set distance of within an average of 2 kilometers. The Implementation Strategy will involve;

a) Water distribution from existing water sources.
b) Automation of water kiosks and digital metered connections to reduce non-revenue water and time spent fetching water.
c) Developing a business model plan for every water project to enhance sustainability.
d) Promoting individual household water connections through registered Water Service Providers.
e) Enhance water connectivity to all public institutions
f) Institute measures to address vandalism of water projects
g) Solar power and main grid connection for the water projects
h) Ensure proper pre-feasibility and feasibility studies of new water projects
i) Strengthening the operations of the Makueni Rural and Water Board (MARUWAB) by reviewing and implementing the Water Act and Water Policy
j) Building capacity in water management.
k) Enhancing irrigated agriculture through the rehabilitation of irrigation schemes, supporting water harvesting, and micro-irrigation at the household level.

Table 21: Water, Sanitation, Environment and Natural Resources Priorities

Programme/Focus Area	**Strategic Interventions**	**Priority Activities/Projects FY 2025/26**
Water harvesting and storage	Integrated Water Harvesting, Storage, Treatment & Distribution	a) Construct/desilt/expand/rehabilitate 10 small dams of 50,000M^3 and < 500,000M^3 b) Construct/rehabilitate 10 sand dams/Weirs with Sumps
Ground Water Development		a) Drill/rehabilitate/equip 30 boreholes
Piped water supply infrastructure		a) Construct 350 km of water pipeline. b) Construct 50 new water points /water kiosks c) Install/construct of 50 water tanks d) Install of 3 water treatment systems in unimproved water sources (CFU, Chlorine dosing units etc.) e) Connect 300 new urban households with piped water. f) Connect 20 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water (schools, health centres) h) Install 30 water projects with solar power.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	a) Support three Water Service Providers to meet over 70 percent compliance as set out in the regulators' guidelines.

Programme/Focus Area	**Strategic Interventions**	**Priority Activities/Projects FY 2025/26**
		b) Train 120 community water schemes/ Projects Sustainability Management committees on effective water management and sustainability.
Irrigation Development	Enhancing irrigated agriculture	a) Establish/ Rehabilitate 4 irrigation schemes. b) Develop 72 Ha of land under irrigation
Forest & Landscape Restoration and Management	Protection of County Forests	a) Map, Survey and beacon two (2) County Forests
	Improving management of Forests and Water Catchments	a) Restore of 200 Ha in County Forests and Water Catchment areas b) Restore of 200 Ha of Farmlands through Agroforestry practices c) Conserve of 10Km of Riparian (Riverine) Areas d) Restore of 10Ha of degraded wetlands e) Capacity Build of 2 Community Forest Associations/Organizations
	Promotion of Nature-Based Enterprises	a) Establish and manage 8 Nature-based enterprises for forest conservation
Pollution Control and Management	Enhancing pollution Control and management measures	a) Routine Environmental Inspections for water, air and noise pollution control b) Undertake Strategic Environmental Assessments, Environmental Impact Assessments and Environmental Audits for County Plans and Development Projects
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	a) Develop 1 Environmental Best practices demonstration/learning site b) Capacity Build the community and young learners on best Environmental Sanitation and Hygiene practices and Natural Resources Use and Management
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	a) Develop Natural Resources Management Legal Frameworks (Mining and mineral Value Addition Bill, Forest and Landscape Restoration Regulations, Environmental Management) b) Routine Monitoring and Inspection of Mining sites for Rehabilitation and Conservation c) Conduct 2 mining feasibility studies d) Develop seven Sand and water conservation structures (Sand dams) e) Conduct two sand stakeholders' engagement forums f) Establish Sand Management Committees g) Map, designate and decommission Sand Harvesting sites h) Conduct routine surveillance of the sand harvesting sites
Integrated Waste Management	Improve Solid and liquid waste management	a) Conduct a Feasibility Study for solid waste Value Chains b) Establish solid waste value chain partnerships c) Designate, develop and operationalize one Modern Dumpsite
Climate Change Mainstreaming	Promote Climate Change resilience building	a) strengthen the established climate change institutional structures b) Review of five (5) Climate Risk Assessment reports c) Implement five (10) public investment climate actions d) Carry out awareness campaigns to promote adoption of energy efficiency/renewable energy technologies

4.2.2 Agriculture and Rural Development

125. The sector contributes to the achievement of SDG No.1 on ending poverty in all its forms and No. 2 on Ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture It comprises of the Department of Agriculture, Livestock, Fisheries and Cooperative Development, Makueni County Fruit Development and Marketing Authority, Makueni Agricultural Training Centre(MATC) and the associated development partners. Agriculture is the cornerstone of the county's economy contributing 27.7% (33.4Billion) of the total Gross County Product (GCP) based on the KNBS Gross County Product Report 2023.Further, the and contributes to economic and socio-economic growth through creation of employment and wealth in the county. The sector will be key in implementing the government agenda on stimulating the local economy for shared prosperity through increased job creation, poverty reduction and wealth creation in line with the BETA model.

126. To boost food production and create economic opportunities for youth, the county recruited, commissioned, and trained 210 Agripreneurs. The Agripreneurs will work with the National Agricultural Value Chain Development Project (NAVCDP) to support farmers on best practices in agriculture, pest management, and irrigation, while helping them connect with markets to secure fair prices. They will facilitate access to financial services and link farmers to providers of farming and mechanization services.

127. To enhance the government's ability to coordinate agricultural production and deliver services more efficiently, a database for farmers and Agripreneurs is being developed and integrated into the Kenya Integrated Agriculture Information System. In FY 2025/26, the sector will implement the following strategic interventions and activities

Table 22:Sector Programmes, Strategic Interventions, and Priority Activities for FY 2025/26

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
Agriculture Extension and Capacity Development Programme	i. Enhance agricultural knowledge and skills ii. Boost production, productivity and food security	a) Recruit 15 additional extension services officers *b)* Facilitate field extension officers *(2 litres per day per officer)* *c)* Develop an online platform for extension tracking uploading extension advisories, reporting field observations, disease surveillance and reporting and market information sharing d) Train 96,800 farmers on modern agricultural technologies and crop pest management; e) Train 48,400 farmers on climate-smart agriculture; f) Support 210 Agripreneurs offering extension services at the ward level under the National Agriculture Value Chain Development Project(NAVCDP) g) Promote access to e-extension services by 87,100 farm families. h) Enhanced food and nutrition security - by establishing demos a household level for bucket irrigation(1.4 Million per ward)
Value Chain Development Programme	Promote processing and marketing of key value chains	a) Establish a Pack house and export supply hub b) Establish warehouse receipt system c) Operationalize the Makindu grain facility

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
		d) Streamline post-harvest handling, processing, and packaging support farmers to access lucrative markets by supporting cooperatives, farmers' associations
Agricultural Credit & Input Programme	Enhance farmers' access to agricultural credit and subsidized inputs to boost productivity.	Link to SACCOs and ward based co-operatives
Agricultural Mechanization Programme	Increase access to mechanization services to improve farming efficiency.	a) Profiling and building capacity of machinery owners to provide mechanized services such as plowing, ripping, baling, farm pond excavation among others) b) Sensitizing and encouraging farmers to adopt the mechanized agriculture c) Provide mechanization services to 11,000 farmers.
Pest and Disease Control Programme	Strengthen pest and disease surveillance, reporting, and control measures.	a) Provide farmers with timely and accurate information about pest and disease outbreaks, along with recommended control measures b) Capacity building of 87,100 farm families on integrated pest and disease management c) Establish new low pest zones while maintaining and expanding existing zones-towards certification of 4000ha d) Vaccinate 60,000 cattle, 100,000 goats/sheep, 50,000 dogs, and 100,000 birds. e) Establish crop protection unit-pest control unit
Soil and Water Conservation Programme	Promote soil and water conservation practices to enhance land productivity and sustainability.	Capacity build actors to develop 600 km of conservation structures; and 3,760 hectares.
Climate Change Resilience Building Programme	Build resilience against climate change impacts through sustainable agricultural practices and risk mitigation.	a) Integrating agro-forestry in all agro-ecological zones targeting 2,000 farmers; b) Establish agro-forestry nurseries; c) Strengthen early warning systems in collaboration with Kenya Meteorological Department and National Drought Management Authority (NDMA) d) Engage 12,100 farmers in resilient agriculture; e) Provide insurance services to 9,375 farmers for crop and livestock f) Implement farm level small scale irrigation
Cooperative Development Programme	Strengthen cooperative societies to enhance compliance, governance, and economic performance.	a) frequent supervision and auditing of ensure compliance with statutory requirements b) Review the county cooperative legislation to align with national government policy and legislation; c)
Market Access Programme	Improve market access through data-driven approaches and strategic linkages for farmers.	d) Establish a market database;(Soko Makueni) e) Create market linkages for farmers. f) Allocate funds to Kalamba fruit processing plant.

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

4.2.3 Transport, Infrastructure, Public Works, Energy and ICT

128. Infrastructure is a key enabler in implementation of BETA, as it provides cost-effective public utilities and essential services. The sector is mandated to provide efficient, affordable, and reliable infrastructure and services to drive the county's socio-economic transformation. Over the medium term, the sector will focus on:

a) Enhancing road connectivity through opening, upgrading, rehabilitation, and maintenance of county roads.
b) Operationalization of Makueni Roads Service Unit
c) Expanding access to reliable and clean energy by promoting green energy solutions and resource development.
d) Supporting rural and urban electrification through partnership with REREC and allocating resources to matching grant project.
e) Lighting urban centres through installation of street lights and flood lights
f) Developing public buildings and other essential infrastructure.
g) Promoting affordable housing initiatives.
h) Enhancing access to ICT services

129. During the 2025/26 MTEF period, the county government will implement interventions to support sustainable road, energy, and public works infrastructure development. Further, the county will enhance ICT infrastructure to support digital services, research and innovation as well as automate 30% of key government services and processes and increase ICT literacy. The proposed interventions include the following:

Table 23: Proposed Infrastructure Sector Interventions For FY 2025/26

Programme	Intervention	Proposed Activities
Road Infrastructure	Road Infrastructure development	a) Opening and grading of 50km of road b) Grading and gravelling of 30km of road in major towns outside municipalities c) Gravelling of 135km of county major trunk roads d) Installation of culverts and other associated drainage works e) Construct 10 drifts along major rivers
	Road Maintenance	a) Maintenance 500km of county truck roads b) Grading of 1500km of county feeder roads c) Grading of 1500km of county feeder roads d) Maintenance, grading and murraming of steep areas of the roads
	Road for water Programme	a) Excavation of 50,000M^3 of catch water drains b) Community sensitization on green roads for water

Programme	Intervention	Proposed Activities
	Makueni Roads Service Unit	a) Operationalization of Makueni Roads Service Unit
Energy Infrastructure Development	Rural Electrification	a) Extension of power line, transmission line, transformer installations and distribution of electricity to markets, health facilities, public utilities, schools and households through the collaboration with REREC and allocating a matching grant;
	Market Lighting	a) Installation of grid and solar integrated floodlights b) Installation of Street lights
	Green Energy Promotion and adoption	a) Solarization of county facilities b) Promotion of clean cooking and biogas solution c) Solarization of Makindu level 4 hospital
	Maintenance of Energy Infrastructure	a) Maintenance of Tsavo electric fence b) Rehabilitation of the faulty solar lights across the county
Public works infrastructure development	Public Infrastructure	a) Development of county infrastructure inventory and management b) Cabro paving in major towns c) Storm water improvement d) Scoping of asbestos public building infrastructure for rehabilitation and disposal e) Private infrastructure development inspection and sensitization clinics
Affordable housing promotion	Proper housing(habitable dwelling)	a) Promoting affordable housing initiatives. b) Mobilizing community for sustainable housing solutions c) Establishment of an excellent county appropriate building technology centre
ICT and Internet Development Programme	Enhance internet connectivity	a) Connect 14 health facilities and departments to internet b) Provision of internet connectivity at the county HQ c) Establish 1 DRS d) Establish 1 public Wi-Fi hotspots
	Improve on ICT literacy and innovation	a) Construct 3 model CICs, equip and operationalize. b) Equip and upgrade 16 CICs c) Roll out 4 tech and innovation challenges
	Enhance automation of government services	Automate 30% of government services
	Automation of health services	Roll-out of CIHMIS to 14 Sub County Hospitals
	ICT infrastructure	Enhance access to ICT hardware
	E-Knowledge management	Establishment of e-knowledge management database

4.2.4 Health Services

130. The sector programs for FY 2025/26 and the MTEF will be aligned with the overarching goal of achieving universal health coverage throughout the county in line with Vision 2030 and the Bottom-Up Economic Transformation Agenda. The government aims to enhance healthcare infrastructure and strengthen the healthcare workforce in preventive, promotive, curative, and rehabilitative services to provide high-quality healthcare to the residents of Makueni. Health financing is also critical to achieving universal health care; therefore, the sector will strengthen resource mobilization across various stakeholders.

131. To increase the availability of human capital in the public health sector, the county government will continue to implement Afya Bora Mashinani program as supported by the

National government. This program has engaged over 3,600 community health promoters who provide direct care in households across the country.

132. The main focus of the sector in the medium term will be to: -

a) Increase access to quality and effective promotive, preventive and curative health care services in the county
b) Improve the health status of the individual, family, and community by ensuring affordable and available healthcare services
c) Ensure the availability of reliable and consistent supply of essential medicines to meet the healthcare needs of the population.
d) Provide healthcare professionals with the necessary medical supplies to perform diagnostic tests, administer treatments, and conduct medical procedures.
e) Ensure efficient service delivery through prudent management of public resources in all health-related services

133. The following sector focus areas and interventions will be geared towards the above deliverables.

Table 24:Health Sector, Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Preventive and Promotive Health Care	Enhance access to essential primary health care services	a) Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 50 villages ODF b) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Reduce mental health burden among the community through psycho-counselling outreaches. e) Strengthen community strategy by allocating resources for equipment, capacity building, and facilitation for all Community Health Providers. f) Strengthen health promotion services and integrated outreach programs for improved health care services g) Maintain 6 primary care networks
Nutrition	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	a) Carry out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance b) Carry out immunisation advocacy at the community and facility level and improve the vaccine supply chain at all levels c) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers d) Capacity build youth to increase adolescent health & nutrition awareness among other life skill e) Support nutrition interventions targeting the first 1000 days f) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Curative Healthcare Services	Strengthen curative healthcare services	a) Remodel 6 health facilities to provide 24-hour health care services. b) Establish diagnostic capacity through the purchase of x-ray digital processers in 5 hospitals (Makindu, Kilungu, Matiliku, Kambu and Kisau) c) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%. d) Purchase of Medical Equipment e) Purchase one ambulance and operationalize 3 non-operational county ambulances. f) Recruit specialists in radiology, anaesthesia and critical care
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	a) Distribute rehabilitative equipment and appliances equitably b) Strengthen orthopaedic, physiotherapy and occupational therapy services through the establishment of a workshop c) Conduct community-based rehabilitation services
Health Automation	Enhance access to health services through automation	a) Equip health research and innovation unit b) Automate and integrate all healthcare ICT modules into the County Health Management Information System (CHMIS) for effective access to healthcare services
	Improve Existing Health Facility Infrastructure	a) Construct male and female wards at Makindu Sub County Hospital b) Construct male and female blocks and renovate maternity block at Kilungu Sub County Hospital c) Renovate of the old block at Tawa Sub County Hospital d) Construct and equip 5 theatre blocks (Mukuyuni, Kalawa, Emali, Kisau, Mutyambua, and Nthongoni) e) Renovate of the outpatient block at Kisau Sub County Hospital f) Equip existing health facilities. g) Construct of male and female wards at Emali Sub County Hospital h) Construction of MCRH incinerator housing i) Construction of two MCRH mortuary cold rooms j) Expansion of specialized services infrastructure

4.2.5 Social Protection, Education, and Recreation

134. Education and training remain a key enabler of the National Government's Bottom-Up Economic Transformation Agenda for inclusive growth. The education, social protection, and recreation sector development agenda seeks to promote access to quality education and training through the capitation program for ECDE centers and CTTIs and Social Safety Nets Programs remain a priority intervention of the geared towards poverty reduction, jobs creation and provision of income opportunities for economically excluded segments of the population. The government in medium term plans to;

a) Enhance access to quality education for ECDE and CTTIs,

b) Enhance support to education through scholarships and bursaries
c) Enhance youth empowerment through talent development, skills training, and sports and recreation
d) Provide support to vulnerable and Most at Risk Populations (MARPs) to effectively contribute to the realization of inclusive economic development.

Table 25: Sector Priorities in The Medium Term

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Early Childhood Development Education	Improve ECDE development	a) Construct classrooms in 20 ECDE Centres b) Support 40,000 ECDE learners with capitation c) Capacity build 2,300 ECDE teachers d) Enhance ECDE staffing through recruitment of 25 teachers
County Technical Training	Enhance CTTI development	a) Upgrade 12 CTTI through infrastructural development and equipping a) Connect 6 CTTIs to the power grind and solar b) Support 6,500 trainees with CTTI capitation c) Provide programme/specialized training for 60 instructors
Support to education	Support school transition and retention	a) Provide bursaries to 12,500 needy students b) Support a total of 630 needy and bright students with scholarships
	Enhance uptake of Library and resource Centres services	a) Establish 1 library at the county headquarters b) Purchase 3,000 information materials c) Capacity build 23 library staff d) Support full development of e-library
Internship, mentorship and Volunteerism	Promote employment capacity of youths	a) Enroll 90 interns in the internship programme b) Place 600 trainees in the attachment programme c) Offer mentorship to 400 youths
Social Protection	Gender Equality & Women Empowerment	a) **Women Economic Empowerment Programs by facilitating** access to microfinance, business training, and grants for entrepreneurship. b) Establish safe houses, legal aid services, and GBV hotlines to support survivors in **Gender-Based Violence (GBV) Response Centres.** c) Conduct mentorship and training programs to increase women's involvement in leadership and decision-making
	Child Welfare & Protection	a) Establish safe spaces for vulnerable children, including orphans and street children b) Conduct campaigns to educate communities on child rights and protection against abuse.
	Social Services & Community Support	b) **Support for elderly & provide** SHA medical cover, c) Facilitate access for assistive devices to PLWD. d) **Offer** counselling and social reintegration programs for individuals recovering from addiction , violence or trauma.
Youth Services	Youth Empowerment and Employment	a) Provide funding and mentorship for youth-led businesses and start-ups. b) Partner with businesses and education department to offer on-the-job training for young people. c) Skill development through setting up training centres for entrepreneurship to enhance employability

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Sport and Talent Development	Grassroots Sports Development	Organize local leagues Ligi Mashinani, Supa Cup and KYISA competitions to nurture young talent
	Infrastructure Development	Upgrade sports facilities, playing fields, and community centres
	Elite Athlete Development	Support outstanding athletes
	Inclusion in Sports	Promote participation of PWDs in adaptive

4.4.6. General Economic and Commercial Affairs

135. The sector will focus on reengineering MSMEs by building the capacity of traders across the county through the SBDC program, which has been running since the year 2022. Market sanitation efforts will ensure that 256 markets are cleaned, public toilets are constructed, and dumpsites are managed to adhere to environmental hygiene and sanitation standards according to the Environment Act 2023. Market management committees will be established across the county to ensure efficiently management of markets and combating issues related to market infrastructure vandalism. The County will endeavour to provide conducive business environment through constructing, upgrading, and renovating local market sheds.

136. Marketing county produce and products has made progress in recent months. However, compliance with CAP 513 standards on weights and measures still remains a challenge. The sector will establish a multipurpose laboratory to ensure that products and produce in and out of Makueni meet the minimum thresholds for the international market.

137. Despite its diverse tourism offerings and rich cultural heritage, the economic impact has not been significant. The government, in collaboration with stakeholders, aims to promote both local and cultural products in the international arena. The government will focus on developing local products and enhancing the capacities of stakeholders such as hoteliers, cultural and heritage experts, and tour guides.

138. The sector will focus on the following in FY 2025/26 and the MTEF:
   a) Enhance both farm and nonfarm trade activities in the county
   b) Promote cottage industries development in the county
   c) Enhance tourism products and activities
   d) Increase earnings from the Arts and Cultural and Creative Industries in the county

139. During the FY 2025/26, the government will implement the following programme priorities and strategic interventions:

Table 26: General Economic and Commercial Affairs Sector priorities

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Trade development and promotion	Business Re-Engineering	a) Capacity build 1500 MSMES on new business methods and practices b) Construct and renovate 4 market sheds c) Construct 10 public toilets d) Clean 175 markets and manage waste e) Digitize 100 business payments procedures f) Introduce 4 new market days g) Develop Market structure and Worksite policy

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		h) Verify 8500 Weight and measure equipment and collect a revenue of Kshs. 1,800,000 i) Inspect 1000 Business premises
Industrial Development and Promotion	Cottage industry development	a) Value add 20 products b) Establish SEZ infrastructure
Tourism Development and Promotion	Revitalize tourism in the county	a) Develop high value niche products (sports and eco-tourism activities) b) Develop 2 new tourism circuits c) Hold 2 tourism promotion forums d) d) Capacity build 20 hoteliers in collaboration with key partners such Utalii training collage
Arts and Creative Industries and Culture Development and Promotion	To preserve culture and heritage	a) Map and document 25 traditional medical practitioners b) Digitize and document 10 Akamba traditional /indigenous knowledge and cultural expressions c) Operationalize Mukamba Cultural Centre d) Hold 2 music and cultural festivals e) Design Akamba dressing code

4.2.6 Lands and Urban Development

140. The sector's primary objective is to promote the security of land tenure, urban planning, and development. It encompasses land surveying and titling, urban planning, and the municipalities of Wote and Emali-Sultan Hamud. The County Government will continue to strengthen land tenure security, as well as urban planning and development.

141. The medium term priorities will be aimed at the following objectives;

a) Promote security of land tenure by undertaking survey, mapping and titling of public land, land verification and validation to resolve ownership disputes and surveying of market centres which have physical land use and development plans.
b) Implement the Makueni Ardhi System, integrating Makueni LIMS and EDAMs, using modern and innovative approaches to manage public land and process land development applications.
c) Build community climate resilience, forest conservation and management
d) Enhance environmental quality and standards
e) Prepare and implement local physical and land use development plans
f) Develop urban infrastructure, market lightning, waste disposal and sanitation.

142. This will be accomplished in the medium term through the following actions;

Table 27: Lands and Urban Development Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2025/26
Land Survey, Mapping and Titling	a) Enhance security of land tenure b) Acquisition of land for	i. Facilitate issuance of 2,000 title deeds ii. Resolving land disputes across in the county iii. Facilitating the purchase of land for strategic investment opportunities across the county iv. Survey 6 markets across the county

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2025/26
	strategic investments	
Land Digitization and Management	Strengthen Land administration and management	a) Establish perimeter boundaries for markets b) Prepare market survey files for Mtito Andei, Emali, Tawa and Sultan
Physical Planning and Development	Support urban planning and infrastructure development	a) Prepare and implement 6 market urban land plans b) Enhance development control and compliance in urban areas with approved Physical and Land Use Development Plans c) Verify and validate plots in Makueni Ardhi System d) Operationalize Kee – Mbooni Municipality e) Establish Kibwezi Municipality and confer Township status
Urban Development	Improve urban areas' liveability	a) Tarmacking of 3kms of urban roads. b) Cabro pave 2KMs of walkways in urban roads in Emali and Wote Municipalities c) Grading and graveling 4KMs of roads in within the municipalities d) Develop 2KMs of non-Motorable road network in urban areas e) Install 4 high mast floodlights within the municipalities f) Purchase 1 skip loader and 5 skip bins for Emali and Wote municipalities g) Carry out storm water management within the municipalities h) Open and unclog drainage systems in the Municipalities i) Street name major streets in Wote town

4.2.7 Devolution Sector

143. The sector comprises departments that play the coordinating and facilitative role in the county. They include Governorship, County Secretary, County Attorney, Department of Finance and Socio Economic Planning, Department of Devolution, Public Participation, County Administration & Special Programs, County Public Service Board and County Assembly.

144. In the FY 2025/26 and the Medium-Term Budget, the Sector has prioritized programs and projects aligned with the Bottom-Up Economic Transformation Agenda and the 2023-2027 CIDP. These programmes and sub-programmes are designed to address citizens' needs, thereby enhancing service delivery. The Sector will continue to improve efficiency and effectiveness in service delivery, promote comprehensive public financial management, intensify resource mobilization, and strengthen monitoring and evaluation.

145. The main objective of the sector is to ensure effective and efficient running of the county affairs. Specifically, the sector aims at achieving the following:

a) Enhance human resource management systems and structures
b) Promote transparent and accountable management of public resources
c) Improve performance, service delivery and efficiency
d) Empower the citizenry to engage in meaningful participation in development activities
e) Increase county government effectiveness, retain knowledge and continuous improvement

f) Strengthen use of data for planning and tracking implementation of development policies, strategies, programmes and projects
g) Efficient and effective disaster preparedness, mitigation, response, management and mainstreaming
h) Enact implementable laws, policies, and undertake objective oversight and inclusive representation of interests of the public

Table 28:Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2025/26

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Public Service Management Reforms		
Public Service Management Reforms /Human Resource Productivity	Succession Planning, Talent management Motivation and Engagement	a) Develop a succession planning, talent management motivation and employee engagement plan/strategy.
	Productivity Mainstreaming	a) Monitor the county performance management system through periodic performance appraisals b) Implement performance-based rewards and sanctions system c) Develop a framework of delegated authority for Authorized Officers
	Employee Engagement and Well-Being	a) Conduct regular employee satisfaction and engagement surveys b) Implement work-life balance initiatives such as flexible working hours, mental health support, wellness programs, and stress management training.
	Staff Capacity Development & Values-Based Leadership	a) Training of staff in accordance with the County Training Policy and training needs Assessment b) Develop and implement a Makueni Induction manual c) Formulation of career progression guidelines and competency development framework
	Citizen-Centered Service Design	a) Automation of services and leveraging technology in public communication for transparency and accountability
Human resource management and Development	Improve employee productivity	a) Development of human Resource plans b) Employee wellness programme c) Roll out of new payroll system(UHR) d) Carry out of HR and Skills Audit
County Leadership, Governance and Coordination		
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	a) Construction of a Sub County office b) Construction of six Ward offices
	Coordination, management and supervision of Government functions	a) Coordination and dissemination of public information on the status of implementation of the Government development agenda b) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
	Improve public communication	a) Enhance visibility on county projects and programmes. b) Strengthen stakeholder relationships. c) Increase information accessibility and finalize communication strategy
Strategic Partnerships developed	Strengthening Public Private Partnerships (PPP) coordination.	a) Create strong linkages between the Directorate of Strategic Partnerships and departments by appointing Departmental Partnership Coordinators b) Train staff in target areas in external resource mobilization c) Establish a Partnership Resource Centre (PrC) d) Formulate and operationalize an External Resource Mobilization Strategy e) Identify partner information needs and effective communication channels
	Institutionalise Partner Caucuses	a) Co-create and implement sector priorities and plans b) Organize periodic reflections and reviews c) Develop joint work plan for project implementation
	Strengthen county legal processes	a) Receiving sermons, drafting of pleadings & submissions/ court attendances & consultations with relevant departments and agencies b) Drafting and attestation of legal instruments c) Conveyancing d) Monitor implementation of the National and County legislations e) Management of legal instruments executed by the County to ensure compliance f) Conduct Legal audit g) Sensitization of staff on national values and principles and Chapter Six on Integrity
Enforcement Compliance	Strengthening Enforcement and compliance of county laws and regulations.	a) Strengthen institutional capacity through staff recruitment and training (Purchase of enforcement uniforms, Tools and Equipment; radio walkie talkies, road barriers, vehicle clamps, clubs, Purchase of vehicles and motorcycles & Staff facilitation) b) Enhance intergovernmental collaborations and relations with other stakeholders c) Conduct public awareness on the importance of compliance and encourage citizen reporting
Participatory Development, Civic Education, Research, documentation and knowledge management		
Participatory Development Enhancement	Strengthening devolution and enactment of legal and policy framework necessary for devolved service delivery Increasing mobilization, platforms and participation for	a) Formulation of the county project implementation and management bill, 2024 b) Training and operationalization of the Development committees c) Inclusion in community in participation and decision-making d) Community feedback program e) Capacity building/mentorship to PMCs and PSCs f) Enhancing youth led public participation framework

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
	marginalized communities	g) Refurbing the county's participatory processes through digitization in collaboration with FLLoCA and KDSP Programs h) Strengthening County Grievance Redress Mechanism i) Strengthening community led development initiatives
Strengthening Civic Education and access to information	Increasing access to information, Transparency and accountability enhanced	a) Development of civic education curriculum b) County Civic Education Framework c) Undertaking civic education forums/activities d) Operationalization of the ward based community resource centers e) Social accountability initiatives f) Open Governance program
Centre for Research, documentation and Knowledge management	Operationalization of the Centre for Research, documentation and Knowledge management	a) Operationalization of the departmental committees for research, documentation and knowledge management b) Establish an E-platform for Research, Documentation and knowledge management (ONE-STOP Devolution Knowledge Hub) c) Finalization of the Research and Knowledge management strategy and policy d) Equipping of the centre for research, documentation and knowledge management
Capacity development and Technical support for a working devolution	Operationalization of the School for devolution and community led development Enhancement of Kenya devolution support program	a) Registration of the School for Devolution and Community Led Development b) Recruitment and capacity building of the next cohort at the School for Devolution and Community Led Development c) Management, review and reporting of the devolution support programs d) Creation and operationalization of devolution capacity development structured and sector working group e) Devolution governance program –KDSP II
Disaster Risk Mitigation and Preparedness		
Disaster Management and Coordination	Enhance coordination of special programs and emergency relief efforts.	a) Carry out strategic and periodic surveys to inform vulnerability of our citizens b) Purchase of Food and non-food items to cushion disaster stricken households c) Coordination of disaster response, relief, rehabilitation and reconstruction exercises
	Integrate Disaster Risk Reduction (DRR) into county development planning.	a) Mainstreaming of DRR into county development projects by training of county technical staff on mainstreaming disaster mitigation interventions into project and Programmes

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
	Strengthen fire response capacity across the county and a disaster risk management (DRM) information system	a) Establishment and Equipping of fire stations at strategic locations (Tawa, Sultan Hamud and Kambu). b) Maintenance and routine equipping of the established fire stations c) Training and capacity building of Fire fighters and disaster response teams d) Sensitize the public on various disaster preparedness a) Preparation of Disaster management/ contingency plan(s), b) Development and Review of Disaster management/Response plans
Alcoholic Drinks Control, Licensing &Coordination	Coordination of alcoholic drinks control.	a) Sensitization for Application & award of liquor licenses. b) Carry out strategic and periodic inspection of alcohol premises c) Enforcement for compliance and general control of liquor businesses
	Public education on alcoholic drinks control	a) Community rehabilitation and psychosocial support.
	Operationalization of Makueni County Alcoholic drinks control act, 2014.	a) Formulate alcoholic drinks control guidelines and regulations.
	Promoting long term health and well-being.	a) Provide after-care Services
Result based Monitoring and Evaluation management		
Result based Monitoring and Evaluation management	Enhance result based Monitoring and Evaluation management	a) Reengineering of monitoring, evaluation, reporting and learning in the county. b) Finalization and implementation of the County knowledge management policy c) Operationalization of Monitoring and Evaluation Policy and guidelines d) Strengthen the county statistical systems. e) Implement County integrated monitoring and Evaluation Systems(CIMES) guidelines f) Preparation of annual County M&E Plans g) Prepare and disseminate County Ward profiles
Resource Mobilization		
Revenue Mobilization	Optimal collection of Own Source Revenue	a) Deepening revenue automation to enable instalment payment of licenses, half year and quarterly permits, license discounting for timely full compliance, as well as self-service portal b) Enhance compliance through market outreach clinics and identification of revenue champions in various markets c) Staff training on key skills in revenue collection and reporting d) Face lifting and renovation of ward offices to improve client experience

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Public Finance Management		
Public Finance Management	Enhance fiscal discipline	a) Implementing Programme Based Planning and Budgeting, b) Enhancing documentation, management and reporting of the County Assets, c) Undertaking annual expenditure review, d) Automate budget execution process, e) Strengthening internal controls and systems.

5.0 RESOURCE ENVELOPE FOR THE FY 2024/25 – 2026/27 MEDIUM TERM EXPENDITURE FRAMEWORK

5.1 County Fiscal Outlook

146. The government is dedicated to enhancing resource mobilization as a crucial component in achieving the county's socio-economic transformation. It seeks to reduce dependence on equitable transfers from the national government, which have been increasing at a diminishing rate. To this end, the county will implement programs aimed at stimulating local economies for shared prosperity through job creation and poverty reduction, ultimately increasing household income. Consequently, these initiatives will boost county revenue to support its development agenda. Additionally, the government will strengthen partnerships with development partners, donors, and private investors to secure more funding for this initiative.

5.2 Revenue Allocation to County Governments

147. According to 2025/26 Budget Policy Statement (BPS), counties are expected to be allocated an equitable revenue share of KShs 405.1 billion which is an increase of KShs 14 billion from KShs 391.1 billion allocated in FY 2024/25. The proposed equitable share for FY 2025/26 of Ksh 405.07 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of KShs 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.

Table 29:Revenue Allocation to County Governments in Millions

Budget Item	2022/23	2023/24	2024/25	2025/26
1. Baseline (i.e. Allocation in the Previous FY)	**370,000**	**370,000**	**385,425**	**387,425**
Adjustment for RMLF	-	-	10,933	
2. Adjusted equitable share base	**370,000**	**370,000**	**374,492**	
Adjustment for Revenue Growth	-	15,000	16,625	17,644
Conversion for Conditional Allocation Grants for Equitable Share (RMLF, Level 5 Hospitals, Compensation for User Fees Foregone and Rehabilitation of Youth Polytechnics)	-	-	-	
Equalization Fund	-	-	-	
Transfer of Library Services	-	425	-	
Computed Equitable Revenue Allocation	**370,000**	**385,425**	**391,1**	**405,069**

Source; National BPS, 2025.

Table 30:Revenue Allocation to County Governments by Category in Millions

	Type/Level of Allocation	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
A	County Equitable Share	316,500	**370,000**	**370,000**	**385,425**	387,425	405,069
B	Additional Conditional Allocations, of which:	30,204	39,880	22,359	46,362	42,002	67,962
	a) GoK Funded	-	7,537	5,200	13,161	4,584	12,894
	b) Allocations from proceeds of loans and grants	30,204	32,334	17,159	33,202	35,659	55,068
C	**Total County Allocations (A+B)**	**346,704**	**409,880**	**392,359**	**431,787**	**429,427**	**473,031**

Source: National BPS, 2024.

5.3 FY 2025/26 County Government Resource Envelope

148. The FY 2025/26 revenues are projected to reduce to KShs 10,942,050,409 from KShs 11,197,443,178 in FY 2024/25 representing a drop of 2 percent. The reduction is

contributed by the drop of conditional allocation from grants and donors as highlighted in Table 30. The budget will be funded from three main sources namely: equitable share – 81 percent, conditional allocations 5 percent and own source revenue at 14 percent.

Table 31: Fiscal Revenues for 2025/26-2027/28 MTEF Period in KShs

Revenues	**FY 2023/24 Actuals**	**FY 2024/25 Printed Estimates**	**FY 2025/26 Projection**	**FY 2026/27 Projection**	**FY 2027/28 Projection**
Equitable Share from National Government	7,779,024,084	8,762,816,136	8,878,000,000	8,878,000,000	8,878,000,000
County Own Generated Revenue	1,045,086,844	1,444,578,170	1,500,000,000	1,600,000,000	1,700,000,000
Conditional Allocations Loans and Grants -	424,510,797	990,048,872	564,050,409	564,050,409	564,050,409
Total	**9,248,621,725**	**11,197,443,178**	**10,942,050,409**	**11,042,050,409**	**11,142,050,409**

Source: Makueni County Treasury Projections, 2025.

5.4 Own Source Revenue Mobilization

149. The county has continuously enhanced its revenue mobilization strategies which resulted to a growth of 17 percent in the total revenues mobilized in FY 2023/24. The county projects to mobilize KShs 1,500,000,000 as own source revenue. The projections are expected to increase to KShs 1,700,000,000 in the medium term.

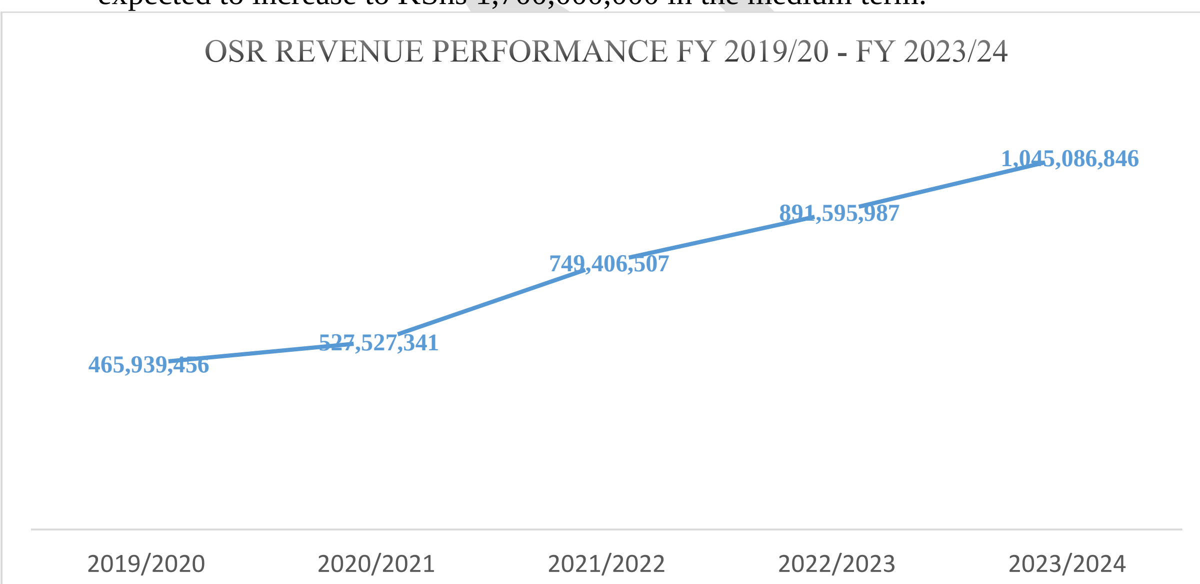

Figure 21: County Own Source Revenue for FY 2019/20 -2026/27
Source: County Treasury, 2025.

150. Over the last three years, the county has managed to grow OSR by 39% from Kshs 749,406,507 in the FY 2021/22 to 1,045,086,846 in the FY 2023/2024. The OSR has grown by an average of 23% since FY 2019/20 to FY 2023/24 as shown in Figure 1. The proportion contribution of OSR funding of the county budget has also continued to grow standing at 11% in the FY 2023/2024 from below 10% in the previous years. We envision to grow this proportion to 20% by the year 2027.

151. To attain the set targets, the county has an Own Source Revenue mobilization strategy in place with four specific objectives;

a. Broadening the tax base by ensuring minimal tax evasion and bringing more customers on board as opposed to increasing tax rate.
b. Adoption of technology and data/evidence driven revenue mobilization.
c. Continuous stakeholder engagement.
d. Continuous improvement.

152. Key measures which seek to enhance compliance, deepen automation, and enhance ease of doing business are being implemented as follows-

a) Business and Liquor Licensing Streams

i. Introduction of instalment payment for licenses to ease the burden on the one off payment which has impended compliance by some of the customers
ii. Incentivize customers who pay early through introduction of discounts on the prescribed fee for licenses
iii. Introduce half yearly and quarterly licenses for new customers
iv. Designate revenue champions from amongst the leadership of business community especially the markets committees to enhance level of compliance
v. Institute a performance based facilitation for own source revenue mobilization where good collectors are incentivized to collect more through a rewards system to be implemented on monthly basis.
vi. Establish an online customer service portal to enable customers register and pay for their business licenses obligations with ease
vii. Conduct revenue customer satisfaction survey and implement the findings

b) Land Based Revenue Streams

i. Adoption of markets by officers
ii. Mapping of all properties in a GIS system
iii. Continuous market outreach through the various plot owner's association in the various markets
iv. Decentralization of Land Approval Committees to the Ward level
v. Operationalization of ArdhiMakueni portal, self-service portal for property owners
vi. Provision of land ownership documents including transfer documents

c) Unstructured Revenue streams

i. Close market supervision in all major and minor markets
ii. Ensuring key streams are paid on monthly through auto billing to the respective clients (matatu; market slabs; bodaboda payments)
iii. Undertake mapping of all market sheds and slabs and establish a database
iv. Mapping of all parking slots in the county
v. Develop and implement guidelines on Market Entrance Fees
vi. Continuous maintenance and watering all stock yards during
vii. Establish new cess points

d) AIA and Hospital Revenue Streams

i. Supporting the entities and Municipalities to prepare Revenue Enhancement Strategies (Wote Municipality; Emali/Sultan Hamud Municipality; Sand Authority; Makueni Fruit Processing Plant and Water Companies)
ii. Coordination of SHA claims and collection from the County Treasury
iii. On boarding the SHA claims officers in the main revenue reporting and tracking system for coordination.
iv. Capacity building of the Medical Superintendents on revenue mobilization strategies and reporting.

5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations

153. The resource basket is decreasing at an increasing rate; the county government must seek alternative sources of development funds. To this end, the government has established a desk to engage development partners both locally and internationally. However, there are policy gaps that need to be addressed when pursuing development through partnership. Therefore, the government will:

a) Develop a County Public Private Partnerships (PPP) policy.
b) Create a County Public Investments (PIM) framework.
c) Strengthen the External Resource Mobilization Unit and Strategic Partnerships Directorate to ensure enhanced donor funding through Requests for Proposals (RFPs), responses to competitive grants, and improved donor intelligence.
d) Engage county stakeholders in developing clear coordination mechanisms to align stakeholder priorities with county priorities.
e) Create an enabling environment for private sector investment and innovation to generate employment and income opportunities for the local population.
f) Leverage on regional organizations, including the South Eastern Kenya Economic Bloc (SEKEB), to attract investment opportunities to the county.

5.6 Conditional Allocations, Loans and Grants

154. Over the years, the county government has seen a decline in the actual Conditional Allocations, Loans, and Grants it has received. In FY 2023/24, the actual grants fell by 4%, decreasing from **KShs 441.02 Million** in FY 2022/23 to **KShs 424.51 Million**. To address this, the government plans to strengthen its collaboration with development partners and the national government to secure funding for specific county development initiatives through conditional allocations, loans, and grants.

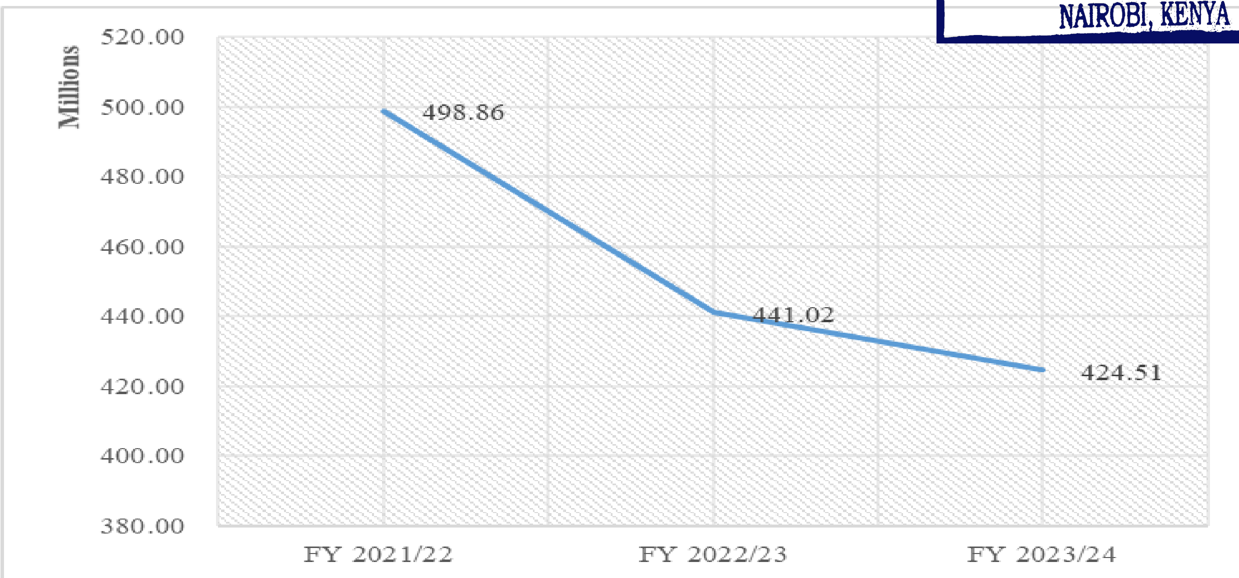

Figure 22: Conditional Allocations, Loans and Grants
Source: County Treasury, 2025.

155. For FY 2025/26, projected funding from these sources is expected to rise significantly, increasing from **KShs 424.51 Million** to **KShs 564 Million** in the medium term. This funding aims to support various developmental programs and projects across multiple sectors, including agriculture, health, infrastructure, climate change, and urban development.

Table 32:Conditional Allocation, loans and grants per department

Conditional Grants	Sectors/Departments	Anticipated Conditional Allocation in FY 2025/26
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Agriculture	151,515,152
KDSP-II Grant	Devolution	37,500,000
Community Health Promoters (CHPs) Project	Health Services	113,700,000
Nutrition International Donor funding	Health Services	21,013,780
DANIDA- Primary healthcare in devolved context	Health Services	11,407,500
Urban Institutional Grant (UIG) - World Bank	Lands Urban Planning & Development, Environment & Climate Change	35,000,000
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	Lands Urban Planning & Development, Environment & Climate Change	11,000,000
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	Lands Urban Planning & Development, Environment & Climate Change	142,746,435

Conditional Grants	Sectors/Departments	Anticipated Conditional Allocation in FY 2025/26
IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	Wote Municipality	20,083,771
IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	Emali Sultan Municipality	20,083,771
Total		**564,050,409**

5.7 Expenditure Projections

156. The FY 2025/26 revenues are projected to reduce to KShs 10,942,050,409 from KShs 11,197,443,178 in FY 2024/25 representing a drop of 2 percent. The recurrent expenditure is projected to be KShs 7,550,014,783 an increase of 1 percent from KShs 7,475,252,895 in the printed estimates for FY 2024/25. The development expenditure is estimated to be KShs 3,392,035,627 representing 31 percent of the total county budget. The revenue projections are as provided in the table below;

Table 33:Expenditure Projections

Expenditure Economic Classification	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 Expenditure Ceilings	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Operation and Maintenance	3,196,757,365	2,714,370,066	2,645,481,656	2,730,846,314	2,355,416,539	2,473,187,366	2,596,846,734
Personnel Emolument	4,653,837,805	4,228,042,007	4,829,771,239	5,197,972,381	5,194,598,244	5,454,328,156	5,727,044,564
Recurrent Sub Total	**7,850,595,170**	**6,942,412,073**	**7,475,252,895**	**7,928,818,695**	**7,550,014,783**	**7,927,515,522**	**8,323,891,298**
Capital Expenditure	3,331,739,932	2,071,594,972	3,722,190,283	4,299,672,819	3,392,035,627	3,561,637,408	3,739,719,279
Total Budget	**11,182,335,102**	**9,014,007,045**	**11,197,443,178**	**12,228,491,514**	**10,942,050,410**	**11,489,152,930**	**12,063,610,577**

5.8 Overall Deficit, Borrowing and Financing

157. In line with prudent fiscal management and sustainable public finance principles, the county government will implement a balanced budget for the FY 2025/26. This means that all planned expenditures will be fully funded through equitable share allocations, own-source revenue, conditional grants, and other allowable funding streams. The county remains committed to ensuring that expenditures are aligned with realistic revenue projections to avoid fiscal deficits and maintain financial stability. Emphasis will be placed on enhancing revenue collection efficiency, eliminating unnecessary expenditures, and prioritizing high-impact development programs within available resources.

158. The county government does not intend to borrow in the 2025/26 financial year and will instead focus on optimizing existing resources to finance key programs. By strengthening internal revenue mobilization mechanisms and ensuring prudent expenditure management, the county aims to maintain fiscal discipline while delivering essential services to residents. Additionally, continued efforts will be made to improve transparency and accountability in financial management, ensuring that spending is efficient and aligned with the county's development priorities.

5.9 Management and Payment of Pending Bills

159. The County accumulated pending bills amounting to KShs 686,830,831.87 which composed of recurrent pending bills of KShs 499,591,973.66 and development pending bills of KShs 187,238,858.21 in FY 2023/24. The County budgeted for these pending bills in FY 2024/25 and has managed to pay KShs 492,046,419.84 accounting for 72% of the pending bills. The government plans to pay the remaining pending bills balance of Kshs 115,949,310.03 by 30th June 2025.

160. Payment in relation to LAP Fund of Kshs 78,835,102 will be budgeted and paid in the next two Financial Years as per the MOU. During the MTEF period, the County Government will prepare a balanced budget, meaning that the estimated expenditure will be equal to the total revenue generated and seek to realize the budgeted revenues so that all planned programs are not hampered. This will prevent cases of deficit financing and ensure that there are no pending bills at the end of the financial year. The County will prepare a supplementary budget to re-allocate funds for any pending bills that may arise at the end of a Financial Year.

5.10 Medium Term Debt Management Strategy

161. Debt management focuses on maintaining fiscal discipline and sustainability by ensuring that borrowing is aligned with the county's development goals, as outlined in the planning documents. The 2025 Makueni County's Medium-Term Debt Management Strategy (MTDMS) outlines the county's approach to managing public debt and ensuring fiscal prudence and sustainability. The county prioritizes financing high-impact projects, such as infrastructure and social services, while managing risks through careful selection of borrowing instruments. By balancing internal revenue generation with prudent borrowing, the County aims to keep debt levels within manageable limits, ensuring that debt servicing does not undermine essential public services or future growth.

162. According to the 2020 credit rating conducted by Global Credit Rating (GCR) on behalf of the National Treasury, World Bank, and Commission on Revenue Allocation (CRA), Makueni County demonstrates a robust capacity to manage debts below KShs. 2 Billion.

163. As per Section 179(1) of the PFM Regulations 2015, the County's public debt should not exceed twenty percent (20%) of the most recent audited revenues approved by the county assembly. Based on the audited revenues for FY 2023/24 of KShs. 9,874,379,548 Makueni County is eligible for loans up to a maximum of KShs. 1,974,875,910. Looking ahead, Makueni County is actively exploring avenues to expand its resource base through the following initiatives; Infrastructure bonds, municipal bonds and green bonds over the medium term.

5.11 Fiscal Sensitivity Analysis

164. The government conducted a sensitivity analysis on resource mobilization to assess the impact of revenue source performance on the county's resource envelope. This analysis evaluated how each revenue stream; equitable share, conditional allocations, and own-source revenue would be affected based on trends observed over the past three years. The findings provide insights into how these variables influence overall budget performance.

Table 34: Revenue Sensitivity Analysis

Scenarios		Worst				Best
Revenue Source	**Equitable Share Transfers**	**Delay by 3 Months**	**Delay by 2 Months**	**Delay by 1 Months**	**No Delays in Transfers**	**No Delays in Transfers**
	OSR Mobilized	**69%**	**82%**	**84%**	**86%**	**100%**
Equitable Share	8,878,000,000	6,658,500,000	7,398,333,330	8,138,166,670	8,878,000,000	8,878,000,000
Conditional Allocation	564,050,409	389,194,782	462,521,335	473,802,344	485,083,352	564,050,409
Own Source Revenue	1,500,000,000	1,035,000,000	1,230,000,000	1,260,000,000	1,290,000,000	1,500,000,000
Budget Mobilized	**10,942,050,409**	**8,082,694,782**	**9,090,854,666**	**9,871,969,013**	**10,653,083,352**	**10,942,050,409**
Possible Budget Deficit		**2,859,355,627**	**1,851,195,743**	**1,070,081,396**	**288,967,057**	-

Source; County Treasury, 2025

165. The analysis examines revenue performance over the past three years, outlining four worst-case scenarios and one best-case scenario. A "what-if" assessment indicates that if revenue performance falls to 69% and equitable share disbursement is delayed by three months, the county will face a budget deficit of KSh 2,859,355,627 exceeding its borrowing capacity. However, if revenue performance improves to 82% with a two-month delay in equitable share, the deficit would reduce to KSh 1,851,195,743. In the previous fiscal year, revenue performance stood at 84%, and if maintained, the county would experience a deficit of KSh 1,070,081,396 with a one-month delay in equitable share disbursement. The most likely worst-case scenario assumes equitable share is released on time and revenue collection improves to 86%, resulting in a deficit of KSh 288,967,057.

166. The fiscal deficit continues to widen as county own-source revenue (OSR) underperforms. Recent budgets have been based on macroeconomic assumptions that have largely fallen short, with only minor deviations in exchequer receipts and OSR performance. Lower projected budget targets pose a risk to the county's fiscal space in the future. To mitigate the risk of a widening budget deficit, the government will strengthen resource mobilization and ensure timely requisition of equitable share from the National Government.

167. Persistent shortfalls in OSR projections have contributed to revenue gaps in the budget. While recent Rapid Results Initiatives (RRIs) have improved OSR collection to 84%, this still falls short of the target. The sensitivity analysis assumes that Gross County Product (GCP), interest rates, and inflation will remain stable in the medium term.

5.12 Transfer to Entities

168. The government shall continue to promote independence of all government entities through timely provision of funds to the entities and enhancement of revenue mobilization strategies thus reducing over-reliance on the county exchequer. The resources account for the transfers to county agencies and authorities that include; the Makueni Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, Emali-Sultan Hamud Municipality and water companies.

5.13 Fiscal Responsibility Principles

169. In line with the Constitution, the PFM Act Cap. 412, the PFM Regulations, and in keeping in line with prudent and transparent management of public resources, the county government will largely adhere to the fiscal responsibility principles as set out in the statute as follows:

a) **The County Government's recurrent expenditure shall not exceed the county government's total revenue.**
In FY 2025/26, the county government plans to incur a recurrent expenditure of Ksh 7,550,014,783 against a projected revenue of Ksh 10,942,050,409, thus remaining within the limits of the PFM Act.

b) **Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure.**
The allocation to development in FY 2025/26 projected estimates will be Ksh. 3,392,035,626 which translates to 31 per cent of the county budget.

c) **The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.**
The County Government's share of wages and employee benefits to revenues will be 47% which exceeds the statutory requirement of 35% of the county government's revenue. This is attributed to mandatory salary and benefit increments for staff. To address this, the county has limited the hiring of new staff to filling only vacant positions resulting from retirements or departures. The government is also enhancing its resource mobilization strategies to reduce the wage bill from the current 46% to the required 35%.

d) **Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure**.
The county government will ensure that any borrowing as stipulated in the debt management strategy 2025 will be for financing development expenditure.

e) **Public debt and obligations shall be maintained at a sustainable level as approved by the County Government (CG).**
The county government will ensure prudent fiscal management to mitigate the accumulating any pending bills.

f) **Fiscal risks shall be managed prudently.**
The government has prudently managed its fiscal risks across several key areas to ensure financial stability. To achieve this, the county government identified possible fiscal risks and devised mitigation measures to manage them. The county has established an audit committee that plays a key role in identifying, quantifying, and managing fiscal risks going forward

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

The county government will ensure a reasonable degree of predictability in tax rates and tax bases by maintaining consistent tax policies, utilizing forecasting models for revenue projections, implementing gradual tax reforms, and engaging stakeholders to ensure transparency and compliance.

5.14 Risk Mitigation Framework for FY 2025/26 – FY 2027/28 Medium Term

170. This section outlines the potential risks in the medium term and the mitigation measures the county will put in place to ensure the risks are mitigated.

Table 35: Risks and mitigation measures

Fiscal Risk	Key Areas Of Uncertainty	Mitigation Measures
Climate Change Related Fiscal Risks to the Economy	Frequent and extreme weather events ranging from droughts, floods, and landslides, causing major socio-economic and developmental challenges to the economy.	Investment in resilient infrastructure across sectors such as energy, water resources, agriculture, and tourism**.**
crystallization of Contingent liabilities	Fiscal uncertainty may arise from pending or threatened legal actions, regulatory investigations, or contractual obligations.	• Continuous monitoring of the contingent liabilities to avoid fiscal risks in the budget year in the event they happen. • Operationalize the enterprise risk management policy
Policy decisions that impact revenue collection in the county.	• Increase in fees and levies outlined in the Finance Act is expected to significantly decrease the compliance rate. • Additionally, waivers and concessions may hinder the achievement of revenue projections.	• Strengthen the mobilization of external and Own Source Revenue. • Enhance strategic partnerships and engage stakeholders more effectively.
Capital decisions with significant resource requirements	• Mass recruitment to achieve optimal staffing levels will result in significant budgetary demands. • Embarking on flagship projects without conducting pre-feasibility studies will lead to unforeseen expenses.	• Freeze the recruitment of new staff. • Enhance project conceptualization and implementation.

6.0 COUNTY HORIZONTAL RESOURCE ALLOCATION

171. The following criteria will serve as a guide for allocating resources:

a) Linkage of programmes with the value chains of the Bottom-Up Economic Transformation Agenda priorities;
b) Linkage of the programme with the priorities of 2023-27 County Integrated Development plan;
c) Linkage of programmes that support mitigation and adaptation of climate change;
d) Completion of ongoing projects, viable stalled projects and payment of verified pending bills;
e) Degree to which a programme addresses job creation and poverty reduction and stimulating local economy;
f) Degree to which a programme addresses the core mandate of the department/agencies, Expected outputs and outcomes from a programme and
g) Cost effectiveness, efficiency and sustainability of the programme;

6.1 Recurrent Ceilings

6.1.1 Personnel Emoluments

172. The personnel ceilings have been arrived at by considering the current wage bill and gaps on existing county staff in all departments in the current financial year and projected for FY 2025/26. This takes consideration of all mandatory annual wage bill, basic salary increment and conversion of health workers and absorption USAID staff and recruitment of municipal staff in line with staff establishment. In the medium term, the government will put in place strategies to ensure that all pending gratuities are paid and ensure that the wage bill does not increase beyond the limits provided for in the PFM Act. The table below provides personnel ceilings in the medium term period.

Table 36: Personnel Emoluments Ceiling FY 2025/25 (in Millions)

Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Salary Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 Salary Ceilings	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Governorship	71.88	52.56	55.03	55.03	57.78	60.67	63.70
County Secretary	312.70	306.92	58.77	406.61	61.71	64.79	68.03
County Attorney	14.07	2.30	19.94	19.94	20.93	21.98	23.08
Devolution, Public Participation, County administration and Special Programs	212.70	179.30	216.10	216.10	226.91	238.26	250.17
Finance and Socio-Economic Planning	225.24	168.20	226.70	226.70	238.03	249.93	262.43
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	243.80	210.49	224.51	224.51	235.74	247.52	259.90
Makueni Fruit Development and Marketing Authority	18.89	-	16.60	16.60	17.43	18.30	19.22
ICT, Education and Internship	493.08	391.31	714.76	714.76	750.50	788.02	827.42
Gender, Children, Youth, Sports and Social Services	37.01	31.97	51.97	51.97	54.56	57.29	60.16
Health Services	2,326.88	2,290.16	2,455.08	2,455.08	2,697.84	2,832.73	2,974.37
Trade, Marketing, Industry, Culture and Tourism	41.21	39.11	58.99	58.99	61.94	65.04	68.29
Infrastructure, Transport, Public Works, Housing and Energy	76.59	40.01	82.72	82.72	86.86	91.20	95.76

Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Salary Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 Salary Ceilings	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Lands, Urban Planning & Development, Environment and Climate change	53.12	44.65	56.90	56.90	59.75	62.74	65.87
Wote Municipality	-	-	2.95	2.95	3.10	3.26	3.42
Emali Municipality	-	-	8.83	8.83	12.61	13.24	13.90
Water and Sanitation	70.67	49.52	82.01	82.01	86.11	90.41	94.94
Sand Conservation and Utilization Authority	21.26	18.64	25.34	25.34	26.61	27.94	29.34
County Public Service Board	34.93	31.51	41.50	41.50	43.57	45.75	48.04
Sub Totals	**4,254.05**	**3,856.63**	**4,398.71**	**4,746.55**	**4,741.98**	**4,979.08**	**5,228.03**
County Assembly	345.09	371.41	431.07	451.42	452.62	475.25	499.01
Sub Totals	**4,599.14**	**4,228.04**	**4,829.77**	**5,197.97**	**5,194.60**	**5,454.33**	**5,727.04**

Source; County Treasury, 2025

6.1.2 Operation and Maintenance

173. The operations and maintenance ceilings are predetermined limits for departments and Semi-Autonomous Government Agencies (SAGAs) which were capped by considering the following:
    a) Sectoral non-discretionary and mandatory expenditure items.
    b) Departmental and SAGAs' devolved and transferred functions in line with the sector mandates.
    c) Other operating costs that support the implementation of departmental programmes and projects in line with government development priorities.
174. The tabulated operations and maintenance (O&M) budget ceilings for FY 2025/26 are as follows:

Table 37: Operation and Maintenance Budget Ceilings in Millions

Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 O&M Ceilings	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Governorship	398.62	390.31	483.70	466.02	455.55	478.33	502.24
County Secretary	107.25	101.94	76.40	57.63	58.04	60.94	63.99
County Attorney	34.78	34.25	28.90	22.60	30.37	31.88	33.48
Devolution, Public Participation, County administration and Special Programs	112.49	111.80	107.75	92.75	80.38	84.40	88.62
Finance and Socio-Economic Planning	288.23	270.70	316.19	274.55	300.44	315.46	331.23
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	58.44	50.63	39.49	33.14	31.46	33.04	34.69
Makueni Fruit Development and Marketing Authority	31.46	29.86	23.63	18.95	18.57	19.50	20.47
ICT, Education and Internship	208.49	194.03	111.37	225.25	85.42	89.69	94.17
Gender, Children, Youth, Sports and Social Services	98.53	87.58	21.39	90.46	23.23	24.39	25.61
Health Services	946.10	571.87	633.76	661.59	628.71	660.15	693.15
Trade, Marketing, Industry, Culture and Tourism	107.47	95.69	83.98	81.50	68.43	71.85	75.45
Infrastructure, Transport, Public Works, Housing and Energy	83.48	81.05	56.02	47.16	43.46	45.63	47.92
Lands, Urban Planning & Development, Environment and Climate change	41.14	36.50	28.90	26.60	27.36	28.73	30.17
Wote Municipality	48.98	48.68	69.17	64.98	62.69	65.82	69.11
Emali-Sultan Hamud Municipality	27.65	27.68	26.98	23.21	25.25	26.52	27.84
Water and Sanitation	40.81	39.49	35.36	27.84	29.69	31.18	32.73

Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 O&M Ceilings	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Sand Conservation and Utilization Authority	42.67	42.02	26.25	32.41	29.58	31.06	32.62
County Public Service Board	37.89	37.00	36.67	29.50	28.49	29.91	31.41
Sub Totals	**2,714.49**	**2,251.07**	**2,205.91**	**2,276.15**	**2,027.12**	**2,128.48**	**2,234.90**
County Assembly	536.96	-	439.57	454.70	328.29	344.71	361.94
Sub Totals	**3,251.45**	**2,251.07**	**2,645.48**	**2,730.85**	**2,355.42**	**2,473.19**	**2,596.85**

Source; County Treasury, 2025

6.2 Development Ceilings

175. The following criteria was used in apportioning capital budget:

a) Promotion of water agenda through last mile water connectivity across all wards by mapping and distributing of critical water pipelines to public institutions and households
b) Promoting two value chain per ward and revitalizing extension services to ensure the county supports economic livelihoods. The major value chains proposed for development include mango, pulses, chicken dairy, industrial crops, meat and honey which are all ward based.
c) Promotion of comprehensive health coverage by upgrading six health facilities model health facilities which will be funded under the ward allocation.
d) SHA/SHIF registration to increase uptake of health insurance in efforts to realize universal health coverage across the county.
e) Youth development and entrepreneurship and sports development across the 30wards
f) *On-going projects:* emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on poverty reduction, equity and employment creation
g) Alignment of strategic projects to conditional allocations and grants of KShs 564,050,409 based on the actuals of FY 2023/24. The priority projects are for community health promoters, agriculture value chain programmes and projects, support nutrition, and building climate change initiatives.
h) *Counterpart funds:* priority was given to adequate allocations for donor counterpart funds which is the portion that the Government must finance in support of the projects financed by development partners; and
i) *Strategic policy interventions:* further priority was given to policy interventions covering the local economy, social equity and environmental conservation.

176. The government in the medium term will strengthen sector working groups to conceptualize projects and programmes towards stimulating the local economy for shared prosperity. The following table provides breakdown of development ceilings per department;

Table 38:Development Ceilings for FY 2025/26 (in Millions)

No	Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 Development Ceilings	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
1	Governorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	County Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	County Attorney	0.00	0.00	9.30	5.20	15.00	15.75	16.54
4	Devolution, Public Participation, County administration	22.83	21.58	37.50	38.74	81.20	85.26	89.52

No	Department	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 Development Ceilings	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
	and Special Programs							
5	Finance and Socio-Economic Planning	54.79	25.17	28.80	48.83	72.00	75.60	79.38
6	Agriculture, Livestock, Fisheries and Cooperative Development	699.19	374.95	261.86	356.26	298.32	313.23	328.89
7	Makueni County Fruit Development and Marketing Authority	58.05	58.04	56.50	46.50	60.00	63.00	66.15
8	ICT, Education and Internship	249.91	166.65	321.80	265.83	148.00	155.40	163.17
9	Gender, Children, Youth, Sports and Social Services	92.38	75.56	164.82	149.17	181.36	190.43	199.95
10	Health Services	531.11	296.46	1062.73	1120.25	1055.52	1108.29	1163.71
11	Trade, Marketing, Industry, Culture and Tourism	19.89	14.22	34.25	39.72	38.98	40.93	42.98
12	Infrastructure, Transport, Public Works, Housing and Energy	570.63	443.55	841.26	970.35	277.00	290.85	305.39
13	Lands, Urban Planning & Development, Environment and Climate change	287.14	71.75	336.22	545.63	465.55	488.83	513.27
14	Wote Municipality	15.09	15.06	54.88	57.51	49.40	51.87	54.46
15	Emali-Sultan Hamud Municipality	26.55	22.52	74.15	42.75	45.40	47.67	50.05
16	Water, Sanitation and Irrigation	627.00	452.05	396.12	528.59	527.00	553.35	581.02
17	Makueni Sand Conservation and Utilization Authority	10.23	10.21	10.00	5.00	45.31	47.58	49.96
18	County Public Service Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Totals	**3264.79**	**2047.77**	**3690.19**	**4220.33**	**3360.04**	**3528.04**	**3704.44**
19	County Assembly	66.95		32.00	79.35	32.00	33.60	35.28
		3331.74	**2047.77**	**3722.19**	**4299.67**	**3392.04**	**3561.64**	**3739.72**

7.0 ANNEXES

ANNEX I: DEPARTMENTAL CEILINGS

No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 SALARIES CEILINGS	FY 2025/26 O&M CEILINGS	FY 2025/26 Recurrent Ceilings	FY 2025/26 Development Ceilings	FY 2025/26 Projected Estimates	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
1	Governorship	470,500,469	442,865,921	538,726,380	521,048,407	57,781,847	455,549,523	513,331,370	-	513,331,370	538,997,938	565,947,835
2	County Secretary	419,944,772	408,857,845	135,167,432	464,245,270	61,705,804	58,038,069	119,743,873	-	119,743,873	125,731,066	132,017,620
3	County Attorney	48,854,412	36,552,227	58,139,383	47,740,335	20,932,733	30,365,052	51,297,785	15,000,000.00	66,297,785	69,612,674	73,093,308
4	Devolution, Public Participation, County administration and Special Programs	348,028,177	312,682,542	361,354,957	347,591,285	226,909,613	80,376,689	307,286,302	81,200,000.00	388,486,302	407,910,617	428,306,148
5	Finance and Socio-Economic Planning	568,266,296	464,070,348	571,685,688	550,078,932	238,032,549	300,439,321	538,471,870	72,000,000.00	610,471,870	640,995,464	673,045,237
6	Agriculture, Livestock, Fisheries and Cooperative Development	1,001,427,385	636,068,386	525,864,115	613,912,435	235,736,058	31,463,779	267,199,837	298,315,152.00	565,514,989	593,790,738	623,480,275
7	Makueni County Fruit Development and Marketing Authority	108,406,142	87,894,000	96,728,696	82,054,584	17,432,207	18,568,228	36,000,435	60,000,000.00	96,000,435	100,800,457	105,840,480
8	ICT, Education and Internship	951,485,403	751,983,806	1,147,927,227	1,205,838,148	750,495,778	85,419,204	835,914,982	148,000,000.00	983,914,982	1,033,110,731	1,084,766,268
9	Gender, Children, Youth, Sports and Social Services	227,910,428	195,115,977	238,170,630	291,589,787	54,564,327	23,230,298	77,794,625	181,357,540.00	259,152,165	272,109,773	285,715,262
10	Health Services	3,804,087,746	3,158,479,120	4,151,573,822	4,236,924,624	2,697,837,621	628,711,752	3,326,549,374	1,055,517,280.00	4,382,066,654	4,601,169,987	4,831,228,486
11	Trade, Marketing, Industry, Culture and Tourism	168,577,605	149,022,544	177,220,000	180,206,485	61,939,500	68,432,815	130,372,315	38,980,000.00	169,352,315	177,819,930	186,710,927
12	Infrastructure, Transport, Public Works, Housing and Energy	730,698,958	564,616,139	980,006,373	1,100,236,837	86,855,701	43,460,631	130,316,332	277,000,000.00	407,316,332	427,682,148	449,066,256

No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 SALARIES CEILINGS	FY 2025/26 O&M CEILINGS	FY 2025/26 Recurrent Ceilings	FY 2025/26 Development Ceilings	FY 2025/26 Projected Estimates	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
13	Lands, Urban Planning & Development, Environment and Climate change	381,405,832	152,895,827	422,022,717	629,129,656	59,749,962	27,364,011	87,113,974	465,553,977.00	552,667,951	580,301,348	609,316,415
14	Wote Municipality	64,072,444	63,740,305	127,009,066	125,445,616	3,102,149	62,686,312	65,788,461	49,400,000.00	115,188,461	120,947,885	126,995,279
15	Emali-Sultan Hamud Municipality	54,200,165	50,205,248	109,955,810	74,790,011	12,610,000	25,254,598	37,864,598	45,400,000.00	83,264,598	87,427,827	91,799,219
16	Water, Sanitation and Irrigation	738,489,298	541,064,407	513,491,577	638,440,094	86,109,521	29,690,877	115,800,399	527,000,000.00	642,800,399	674,940,419	708,687,439
17	Makueni Sand Conservation and Utilization Authority	74,164,476	70,861,950	61,593,879	62,753,699	26,609,597	29,584,536	56,194,132	45,311,677.30	101,505,810	106,581,100	111,910,155
18	County Public Service Board	72,813,647	68,500,576	78,167,260	70,998,317	43,574,446	28,487,637	72,062,083	-	72,062,083	75,665,187	79,448,446
	Sub Totals	**10,233,333,656**	**8,155,477,168**	**10,294,805,012**	**11,243,024,522**	**4,741,979,413**	**2,027,123,332**	**6,769,102,745**	**3,360,035,626**	10,129,138,371	**10,635,595,289**	**11,167,375,054**
19	County Assembly	949,001,448	371,409,613	902,638,166	985,466,991	452,618,831	328,293,207	780,912,038	32,000,000.00	812,912,038	853,557,640	896,235,522
	Sub Totals	**11,182,335,104**	**8,526,886,781**	**11,197,443,178**	**12,228,491,513**	**5,194,598,244**	**2,355,416,539**	**7,550,014,783**	**3,392,035,626**	**10,942,050,409**	**11,489,152,929**	**12,063,610,576**

Source; County Treasury, 2025

Annex II: FY 2025/26– FY 2027/28 MTEF Flagships

No	Department	Project Name	Ward	Description of activities	Proposed Indicative Funding in the MTEF
1	Agriculture	Establishment of Warehouse Receipt system	HQ	Establishment of Warehouse Receipt system	10,000,000
2	Agriculture	Construction of a pack house	HQ	Establishment of a Packhouse: Developing a modern facility for sorting, grading, packaging and creating export market access to fruits farmers-land acquisition, construction of the facility , utilities: warehouse receipt system	20,000,000
	Agriculture Total				**30,000,000**

No	Department	Project Name	Ward	Description of activities	Proposed Indicative Funding in the MTEF
3	Emali- Sultan Hamud Municipality	Construction of Open air market- clothing stalls in Emali town- Phase 1	Emali/Mulala	Design and construction of Open air market- clothing stalls in Emali town	60,000,000
4	Emali- Sultan Hamud Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	Kasikeu	Design and construction	50,000,000
	Emali- Sultan Hamud Municipality Total				**110,000,000**
5	Gender	Men and Women Empowerment programme	HQ	Men and Women Empowerment programme	6,000,000
6	Gender	Elderly Support programme	HQ	Elderly Support programme	15,000,000
7	Gender	OVC Child support and development programme	HQ	OVC Child support and development programme	5,000,000
8	Gender	Health insurance for vulnerable population	HQ	Health insurance for vulnerable population	19,000,000
9	Gender	Makueni County Empowerment Fund	HQ	Makueni County Empowerment Fund	14,000,000
10	Gender	Ultra poor graduation model	HQ	Ultra poor graduation model	5,953,500
11	Gender	Gender based violence Mitigation Programme	HQ	Gender based violence Mitigation Programme	4,000,000
12	Gender	Makueni county child protection and development centre	HQ	Makueni county child protection and development centre	25,000,000
13	Gender	PWD support programme	HQ	PWD support programme	4,950,000
14	Gender	Youth Empowerment Programme	HQ	Youth Empowerment Programme	10,000,000
15	Gender	Sport Development programme	HQ	Sport Development programme	20,000,000
	Gender Total				**128,903,500**
16	Health Services	Mukuyuni Sub-County Hospital	Ukia	Construction of a new hospital multi-storey block	25,000,000
17	Health Services	Model Health Facility	HQ	Conversion of 6 health centers into 24 Hour services	27,000,000
18	Health Services	Construction of Amenity wing in MCRH	HQ	Construction of Amenity wing in MCRH	30,000,000
	Health Services Total				**82,000,000**

No	Department	Project Name	Ward	Description of activities	Proposed Indicative Funding in the MTEF
19	ICT, Education and Internship	Government Automation - Government Automation - CIHMIS Phase two	All	Government Automation -Government Automation - CIHMIS Phase two	40,000,000
	ICT, Education and Internship Total				40,000,000
20	Infrastructure	Solarization of Makindu Level 4 Hospital	HQ	Solarization of Makindu Level 4 Hospital	23,000,000
	Infrastructure Total				**23,000,000**
21	Lands	Planning of Aimi Ma Kilungu trading center	Kiimakiu/Kalanzoni	Preparation of GIS Based LPLUDP for Aimi Ma Kilungu trading center.	4,000,000
22	Lands	Planning of Kibwezi Town	Kikumbulyu South	Revision of the approved LPLUDP for Kibwezi township	4,000,000
23	Lands	Implementation of Makindu Development Plan	Makindu	Verification of plot ownership, opening up of roads, demarcation of public utilities	10,000,000
	Lands Total				**18,000,000**
24	Water	Nunguni water supply	Kilungu	Nunguni water supply	30,000,000
25	Water	Athi-Tunguni Kilema water project phase IV	Makindu	Distribution to Makindu town and Nguumo wards	40,000,000
26	Water	Katilini earth dam distribution	Kiimakiu/Kalanzoni	Distribution to Salama, Kwa DC, Kautandini, Mavivye, and Mwanyani Markets and parts of Mukaa Ward	30,000,000
	Water Total				**100,000,000**
27	Wote Municipality	Construction of municipal offices	Wote Municipality	Purchase of land, Offices construction and Equipping and furniture	15,000,000
28	Wote Municipality	Establishment of Material recovery facility (MRF) /land fill at Kwa Kathoka	Wote Municipality	Establishment of Material recovery facility (MRF) /land fill at Kwa Kathoka	20,000,000
	Wote Municipality Total				**35,000,000**
28	Trade	Nunguni Business Centre	Kilungu	Construction of business Centre with the following components: Basement for loading bay and water harvesting tanks, Ground floor for groceries and open air market, First floor for clothing stall and Second and third floor for stalls	50,000,000

No	Department	Project Name	Ward	Description of activities	Proposed Indicative Funding in the MTEF
	Trade Total				**50,000,000**
	Grand Total				**616,903,500**

Annex III: FY 2025/26 – FY 2027/28 MTEF Own Source Revenue Projections

No	Sources	FY 2023/24 Targets	FY 2024/25 Budget Estimates Projections	FY 2024/25 Supplementary Budget 1 Estimates Projections	FY 2025/26 Projections	FY 2026/27 Projections	FY 2027/28 Projections
1	Advertisement and Wall Branding Fees	20,000,000	20,922,470	20,922,470	23,960,000	24,460,000	25,960,000
2	Agricultural Cess Fees	18,000,000	18,000,000	18,000,000	21,600,000	23,600,000	25,600,000
3	ASK Show Fees	3,000,000	-	-	0	0	-
4	Building Materials Cess Fees	3,000,000	3,000,000	3,000,000	3,590,000	4,890,000	5,590,000
5	Community Information Centres Fees	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
6	Conservancy Fees	6,000,000	6,000,000	6,000,000	6,180,000	6,500,000	7,180,000
7	Cooperative Audit Services Fees	300,000	300,000	300,000	380,000	400,000	400,000
8	Development Approvals Fees (All Lands Development Fees)	45,000,000	48,000,000	48,000,000	50,000,000	53,000,000	55,000,000
9	Fines and Penalties Fees	1,000,000	1,000,000	1,000,000	1,200,000	3,000,000	3,000,000
10	Fire Certificate Fees	1,000,000	1,400,000	1,400,000	1,200,000	3,000,000	3,500,000
11	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
12	Liquor License Fees	70,000,000	70,000,000	70,000,000	73,850,000	70,000,000	75,850,000
13	Market Entrance Fees	45,000,000	45,000,000	45,000,000	50,000,000	50,000,000	52,000,000
14	Motor Vehicle/Cycle Reg Fees	3,000,000	3,500,000	3,500,000	3,590,000	4,500,000	5,000,000
15	Parking Fees	43,000,000	44,000,000	44,000,000	51,510,000	51,800,000	52,510,000
16	Plot Rates/Rent Fees and Other Dues	170,000,000	170,000,000	196,855,153	180,450,000	170,000,000	182,800,000
17	Renewal Fees (Kiosks)	7,000,000	7,000,000	7,000,000	8,380,000	7,000,000	7,000,000
18	Single Business Permits /Application Fees	200,000,000	200,000,000	200,000,000	204,600,000	206,600,000	208,600,000
19	Stall Rent Fees	7,700,000	8,700,000	8,700,000	9,220,000	12,220,000	14,220,000
20	Stock Market Fees	11,000,000	11,000,000	11,000,000	13,180,000	15,180,000	15,180,000
21	Stock Movement Fees	7,000,000	7,000,000	7,000,000	8,380,000	10,380,000	10,380,000
22	Veterinary Health Fees	13,000,000	17,500,000	17,500,000	17,500,000	19,500,000	21,000,000
23	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,000,000	3,500,000	3,500,000	3,590,000	5,590,000	5,590,000
24	Weights and Measures Fees	2,000,000	2,500,000	2,500,000	2,390,000	3,390,000	4,000,000

No	Sources	FY 2023/24 Targets	FY 2024/25 Budget Estimates Projections	FY 2024/25 Supplementary Budget 1 Estimates Projections	FY 2025/26 Projections	FY 2026/27 Projections	FY 2027/28 Projections
25	Other Revenues(Insurance Compensation, and Salary Refund)	0	-	-	0	0	-
26	Agriculture- Agricultural Training Conference Fees	3,000,000	3,000,000	3,000,000	3,590,000	5,590,000	6,000,000
27	Agriculture- Mechanization Fees	2,000,000	2,000,000	2,000,000	2,390,000	3,390,000	4,000,000
28	Public Health Services Fees	33,000,000	36,000,000	36,000,000	39,530,000	45,530,000	45,000,000
29	Makueni Fruit Processing Plant Fees	100,000,000	100,000,000	100,000,000	110,890,000	137,980,000	140,890,000
30	Sand Authority Fees	46,000,000	47,000,000	47,000,000	55,100,000	60,100,000	62,000,000
Sub Total		**865,000,000**	**878,322,470**	**905,177,623**	**948,650,000**	**1,000,000,000**	**1,040,650,000**
AIA							
31	Medical Health Services Fees	120,000,000	176,430,000	176,430,000	176,430,000	182,388,000	200,430,000
32	SHA/SHIF Reimbursement Fees	250,000,000	382,475,700	382,475,700	367,570,000	417,612,000	458,920,000
33	Universal Health Care Registration Fees	5,000,000	7,350,000	7,350,000	7,350,000		
Sub Total		**375,000,000**	**566,255,700**	**566,255,700**	**551,350,000**	**600,000,000**	**659,350,000**
Total Own Source Revenue		**1,240,000,000**	**1,444,578,170**	**1,471,433,323**	**1,500,000,000**	**1,600,000,000**	**1,700,000,000**

ANNEX IV: FY 2025/26 – FY 2027/28 MTEF KEY PERFORMANCE INDICATORS

A. Water, Sanitation, Environment and Natural Resources Sector.

Program	Key Performance Indicator	Baseline	Targets			
		2023/24	2024/25	2025/26	2026/27	2027/28
Integrated Water harvesting, Storage, Treatment & Distribution	No. of large dams constructed of ≥ 750,000M^3 complete with treatment system, distribution and irrigation infrastructure.	0	0	2	0	-
	No. of medium sized dams of 500,000M^3 constructed/ desilting/ expansion/ rehabilitated	0	1	2	1	1
	No. of small dams of 50,000M^3 & < 500,000M^3 constructed/ desilting/ expansion/ rehabilitated	12	10	30	30	30
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	7	10	10	10	10
	No. of Boreholes Drilled /rehabilitated/ Equipped	37	30	30	30	30
	No. of Rock Catchments Constructed	0	2	0	5	1
	No. of New Water Points /water kiosks constructed	53	50	50	50	50
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	3	3	3	2	1
	No. of irrigation schemes established/rehabilitated	4	4	4	4	4
	No. of urban households with access to piped water	17,800	18,100	18,500	19100	19500
	No. of urban centres/Markets connected with reliable piped water	35	20	20	20	20
	No. of public institutions connected with piped water (schools, health centres)	20	20	20	20	20
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.	50%	60%	70%	80%	90%
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	100	200	230	250	300
Community Climate Change resilience and response	No. of community climate actions implemented	0	5	5	5	5
	No. of farmers sensitized on climate smart technologies	47878	48400	49000	50400	51000
	No. of community members receiving climate information	0	200,000	250,000	300,000	350,000
	No. of climate information systems developed	0	1	1	-	-
Sustainable natural resource utilization and environment protection	No. of sand management committees established	6	30	60	90	120
	No. of surveyed and designated sand harvesting sites	5	30	60	90	120
	No. of sand regulations developed or amended	1	1	0	1	0
	No. of EIA reports approved for commercial sand harvesting sites	1	1	1	1	1

Forest Conservation and Management	No. of county forests mapped, surveyed and beaconed	2	2	2	2	2
Environmental safeguards and compliance	No. of SEA, EIAs and Environmental Audits done	6	15	18	21	25
	No. of reports on soil, water and air quality analysis done	0	4	4	4	4
	No. of environmental inspections carried out	24	72	84	96	108
	Area (Ha) of county forests and catchment restored	301.3	200	200	200	200
	Area (Ha)of farmland under restoration	188	200	200	200	200
	Length (km) of riverine conserved and restored	30	10	10	10	10
	No. of wetland conserved	3	3	3	3	3
	Area (Ha) of degraded wetlands restored	2	10	10	10	10
	No. of functional Community Forest Associations/ organizations trained	3	3	3	3	3
	No. of nature based enterprises established for conservation and management of forests	0	8	10	10	10
Wildlife conservation and management	No. of wildlife enterprises established	0	1	1	0	0
	No. of km of electric fence installed	0	20	0	20	0
	No. of wildlife incidents handled	15	10	10	10	10
	No. of animal safari walk and orphanage established in partnership with KWS	0	1	0	1	0

B. Agriculture and Rural Development Sector

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Agricultural Extension	No. of farmers adopting D.A technologies disaggregated by gender	102,434	87,100	96,800	106,400	116,100
	No. of farmers trained on integrated pest management in crop	102,434	87,100	96,800	106,400	116,100
	No. of farmers trained in climate smart agriculture technologies	47,878	43,550	48,400	53,200	58,050
Horticulture Value Chain Development	MT produced disaggregated by value chains(mango, citrus, avocado)	377,337	525,939	552,418	580,158	599,020
	Acreage under farming disaggregated by the value chain(Ha)	33,927	42,335	44,470	46,705	48,902
	Value of the produce disaggregated by value chains(KShs)	10,117,689	7,473,901	7,852,254	8,247,249	8,617,340
	Value of puree produced in (*000)KShs	51,207	59,040	66,420	73,800	81,180
	MT of the vegetables produced	27,412	74,191	78,627	82,775	86,072
	Area under vegetable farming. (Ha)	1,717	550	674	459	1092.375

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Industrial crops development	MT of industrial crops produced disaggregated into specific type	38,420	27,892	28,812	29,778	30,789
	Acreage (Ha) under industrial crop farming disaggregated into specific type.	7824	21,795	22,515	23,274	24,068
	Values of industrial crops produced disaggregated into specific type (KShs)	-	389295	404138	419780	436,217
	MT processed coffee	0	260	260	270	300
Grain and Pulses Value Chain Development	MT of pulses produced annually	3,820	222805	233924	245620	257916
	Annual acreage(Ha) under pulses	35,710	253124	265816	279026	292983
	Value of pulses produced annually in KShs Millions	970,750,000	8279715	693700	9128.386	9,584,805
	MT of processed grains at MIGVAP	0	325	325	330	330
	MT of Cereals produced disaggregated by type annually	181336	193842	203534	213710	224396
	Annual acreage (Ha) under cereals	134251	150104	157609	165490	173,764
	Value of cereals produced annually in KShs Millions	3911613	4739315	4976281	5225094	5486349
Roots and Tuber crops Production	MT of cassava produced	2,332	1450	1520	1600	1685
	Annual acreage (Ha) under cassava	405	225	239	251	264
Agricultural Mechanization	No of farmers accessing the AMS annually	9000	10500	11000	11500	12,000
	Amount of OSR collected from the AMS (M)	3	15	15	17	20
Irrigated Agriculture Promotion	No. of irrigation schemes established/rehabilitated	1	10	10	10	10
	Increase in total areas put under irrigation in Ha	15.2	72	72	72	72
Land development	Length in KM of soil conservation structures	33.6	500	600	700	800
	Area under soil and water conservations in Ha	3200	2950	3760	5000	6500
	No. of farmers adopting and benefitting from the programmes	14,520	8850	11250	15000	19500
	Acreage of rangeland in hectares that has been rehabilitated or restoration	1850	2380	3980	4200	4900
Agriculture extension	No of farmers engaged in New resilient agriculture & livestock enterprises	28980	10880	12100	13300	14512
Poultry development	Annual Population of Poultry disaggregated into specific type	1,427,828	1900500	2080000	2200100	2400000
	Total number of trays of eggs produced annually	1,234, 778	1493000	1629000	1791000	1995500
	MT of poultry meat produced annually	6,813	6593	7319	8419	10030
	MT of poultry meat processed	0	1800	2400	2400	2400
Dairy Development	No. of farmers practicing dairy farming	19,598	10600	11100	11700	12300
	Population of dairy cattle in the county	59,220	33200	34900	36700	38500
	Total milk produced annually in '000 litres	23,317	30600	32100	33700	35400
	MT of processed milk	1,300	1750	2000	3000	4000

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Integrated meat production and marketing	No. of farmers practicing Beef farming	81,000	95000	104000	114000	126000
	Population of beef cattle in the county	199,654	239000	249000	259000	269000
	MT of beef from feedlot	1800	2100	2500	3000	35000
	Total beef produced in ('000 Kgs)	5020	4932	5129	5334	5547
	No. of turned Hides & Skins ('000)	36.5	55	65	70	80
	No. of farmers practicing goat and sheep farming	98,775	127000	139000	153000	168000
	Population of sheep and goat in the county	852,341	954000	1011000	1071000	1139000
	Total chevron and mutton produced in (MT)- feedlot	2,600	2624	2782	2948	3125
	No. of farmers practicing pig farming	-	130	160	200	250
Beekeeping Development	No. of farmers practicing bee keeping	6050	13300	13600	13800	14100
	MT of honey produced	602	660	686	714	742
Fisheries Development	No. of farmers practicing Aquaculture	285	256	300	350	600
	Quantity of fish produced (Tons)	8.6	10	11	14	16
	Proportion of farmers' linked to agriculture financing organization for credit	0	40	50	60	70
	No. of farmers benefiting from subsidized farm inputs	-	75000	10000	130000	150000
Crop, Livestock Pests and Disease Control	Proportion of incidences of notifiable pest and diseases reported and controlled	100%	100%	100%	100%	100%
	No. of livestock vaccinated	435,000	732200	878640	1054368	12665242
	No. of farms certified as pest and disease free	-	15	20	25	30
Cooperative Movement development	No. of active cooperative	-	12	12	12	12
	% compliance with the statutory requirements	-	55	60	65	70
	Annual turnover for cooperative societies (KShs Millions)	-	230	300	470	520
	Total Share Capital in the cooperative (KShs Millions)	-	190	193	196	200
	No. of cooperatives accessing the operationalized Cooperative Development funds	-	30	40	50	60
	No. of market data base established	5	1	1	1	1
	MT./Volumes of commodities marketed	3,500	3500	5000	1000	1000
	No. market linkages established	5	5	6	6	6
Policy and Legal Framework Strengthening	Proportion of Agriculture Sector Transformation Growth Strategy (ASTGS) Implemented	-	15	30	50	60
	No. of policies, ACTs regulations reviewed/developed	3	5	5	5	3
	No. of farmers undertaking insurance services for their agricultural ventures	-	7500	9375	12180	

C. Transport, Infrastructure, Public Works, Energy and ICT

Programme Name	**Key Performance Indicator**	**Baseline 2023/24**	**Target 2024/25**	**Target 2025//26**	**Target 2026/27**	**Target 2027/28**
Road Infrastructure Development Programme	KM. of new road opened/widened	445.3	50	50	50	50
	KM. of roads upgraded (*paving- tarmac/ Cabro)*	0	6	3.35	10	10
	KM. of roads rehabilitated (*gravelling)*	102	150	200	250	300
	Number of drifts constructed	12	20	10	10	10
	Number of foot bridges constructed	0	0	1	1	0
	No. of bridges constructed/ No. of box culverts constructed	0	1	0	0	0
	M of culverts constructed	2190	1500	2000	2000	2000
Roads Maintenance Program	KMs of roads maintained/rehabilitated *(cross cutting roads)*	102	300	300	300	300
	KM. of roads maintained (grading)	1273.4	1500	2000	2500	3000
Green roads for Water Programme	M^3 of catch water drains excavated	33,965	50,000	50,000	50,000	50,000
Public Works and Urban Infrastructure Development Program	Number of Bus parks constructed	0	1	1	1	1
	Number of lorry parks constructed	0	0	1	1	0
	Number of recreation parks and public places constructed	0	0	1	1	1
	Number of offices constructed	0	0	1	0	0
	Area of paved parking spaces constructed and non-motorized facilities	0	0	10000	10000	20000
	KMs of storm water drainage channels constructed	0	0	13	10	10
Improvement and maintenance of Public Works Infrastructure	Proportion of rehabilitated public infrastructure	0	50%	50%	80%	100%
Built Environment Regulation Program	Number of Built-environment policies developed, enacted and enforced	0	1	0	1	0
Affordable Housing Promotion	No. of Policies developed	0	1	1	0	0
	Number of ABT centres established	0	0	1	2	2
	No of ABT Champions Trained	0	0	30	0	60
	No. of slums upgraded	0	0	1	1	1
	No. of registered public transport operators	12	60	65	70	80

Programme Name	**Key Performance Indicator**	**Baseline 2023/24**	**Target 2024/25**	**Target 2025//26**	**Target 2026/27**	**Target 2027/28**
Public transport management	Public transport policy developed	0	0	1	1	0
Road Safety promotion	% reduction in road traffic incidents	20	40	50	65	75
	No. of champions nominated and trained	0	30	60	120	150
Energy infrastructure development	No. of HHs and public amenities connected to electricity.	576	650	700	800	900
	No. grid powered high mast floodlights installed	5	10	15	20	25
	No. grid powered streetlights installed	63	60	60	90	100
	No. of Agriculture based cooperatives electrified	0	6	9	12	15
Green Energy Promotion and adoption	No. of energy centres constructed	0	1	2	4	4
	No. of health facilities solarized.	1	2	6	12	24
	No. of new solar street lights installed	78	61	100	30	50
	No. of hybrid floodlights installed.	1	1	5	5	5
	No. of trained artisans	0	6	30	60	90
Maintenance and improvement of energy infrastructure	No. of streetlights maintained	1905	2000	2100	2200	2300
	No. of floodlights maintained	45	60	80	105	135
	County energy plan and framework established	1	1	1	0	1

D. Health Services Sector

Programme	**Key Performance Indicator**	**Baseline**	**Targets**			
		Baseline 2023/24	**Target 2024/25**	**Target 2025//26**	**Target 2026/27**	**Target 2027/28**
General Administration & Planning	Proportion of facilities embedded with SHA	-	80	90	100	100
	No. of Model facilities Established	0	6	6	6	6
	Average length of stay in hospitals (Days of stay for inpatients)	4.7	4.5	4.3	4.2	4.1
	No. of health facilities automated to Health Management Information System (HMIS)	1	4	6	6	6
Curative & rehabilitative health care services	% of facilities stocked with essential drugs	65%	70%	75	78	80
	% of facilities with lab services	39%	40%	41	42	43
Preventive and Promotive health care services	% of mothers delivering under skilled personnel	86.3	90%	92%	94%	96%
	% of children aged 6 to 59 months supplemented with Vit A	70.1	75	80	85	90
	% of children under one year fully immunized	98	100	100	100	100
	% of women receiving family planning	62	65	68	69	70

Programme	Key Performance Indicator	Baseline	Targets			
		Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	Proportion of mothers attaining 4th ANC visit	70	72	75	77	79
	No. of CHPs with the minimum tool kit	3,601	3,642	3,642	3,642	3,642
	No. of CHUs equipped	240	242	242	242	242
	No. of PCNs concepts maintained	6	6	6	6	6

E. Social Protection, Education, and Recreation

Programme	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Support to PWDs, OVCs, Senior Citizens	No. of vulnerable groups accessing the empowerment fund	68	250	300	350	400
	No. of senior citizens enrolled in support programmes	2340	3500	4000	4500	5000
	No of established safe centre for elderly deprived for housing	0	1	1	1	1
	Number of PWDs benefitting with adaptive assorted assistive devices	206	1500	1000	1250	1500
	Number of OVC benefitting with assorted items	6000	1000	2500	3000	3000
	Number child protection advocacy forums held	60	80	120	120	120
Menstrual hygiene	No. of beneficiaries of the programme	1600	2000	3,000	3000	3000
Gender Based Violence	No. of safe shelters established	1	0	1	1	1
	No. of GBVRCs established	1	1	1	1	1
Operationalization of the Makueni child protection and development centre	Number of children benefitting from rescue and rehabilitation services	4	70	100	100	100
	Number of child protection centres established and operationalized	0	0	1	0	0
Establishment of a Rehabilitation centre for drug and substance abuse addicts	Number of people benefitting from rehabilitation services	0	150	200	300	300
Sports development programme	No of talent centres developed	0	1	1	1	1
	Number of play fields developed	5	6	6	7	7
Kenya youth intercountry sports association(KYISA)	Number of sports leagues (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
Youth Empowerment	Number of youths trained	97	5000	5000	5000	5000
Apprenticeship program	Number of youth engaged in MYAP programme	128	350	350	400	400
Ajira kwa Vijana programme	No of youth recruited and placed under *Ajira Kwa Vijana* Programme	430	2,000	1200	2,261	2300
Ujuzi teketeke	No of youth under *Ujuzi teketeke* Programme	93	150	300	450	600

Programme	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Support to youth serving organizations	No of youth serving organizations supported through grants	0	3	6	6	6
Bodaboda Support	No. of bodaboda youth trained and licensed	-	1700	1900	2000	2000
	No. of Bodaboda Sheds Constructed	-	4	4	4	4
Building and construction	No of Youth Trained under Building and construction	-	30	60	90	120
Early Childhood Development	No. of ECDE centres constructed/rehabilitated	37	46	20	20	20
	Number of model ECDE centres constructed or upgraded	0	6	6	6	6
	No. of ECDE pupils enrolled	38,720	45,000	50,000	53,000	55,000
	No. of teachers who have benefitted from relevant training	0	980	2400	2400	2400
	No. of ECDE centres with Feeding programme	0	1197	1237	1257	1277
Support to Education and Community Libraries Services	No. of learners awarded bursary	14388	17000	20000	23000	25000
	No. of new learners awarded scholarships	100	90	90	90	90
	No. of community Libraries and Resource Centre renovated	3	2	1	1	1
Internship, Mentorship and Volunteerism	No of interns engaged	100	90	90	90	90
	No of youths attached	558	500	500	500	500
	No of youths engaged in mentorship	0	350	400	450	500
Technical and Vocational Training	No. of model CTTIs constructed/rehabilitated	0	2	2	2	2
	No. of CTTIs rehabilitated/upgraded	14	12	7	7	7
	No. of instructors employed	0	15	20	20	20
	No. of instructors trained on relevant programs	0	157	157	160	160
	Total Enrolment CTTI	4,417	5,000	6,500	8,000	8500
	Income generated by CTTIs annually	1.8m	3m	5m	7m	10m

F. General Economic and Commercial Affairs

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Trade Development and Promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	120	140	220	250	300
	No. of trade fairs & exhibitions held/participated	4	4	2	3	3
	No. of traders benefiting from the developed infrastructure	2700	2500	2700	3000	3150
	No. of market centres with solid waste management services	165	170	175	180	190
	% of construction of modern market implemented.	0	1	2	3	5
Industrial Development and Promotion	No. of value addition and innovations in agro-processing promoted.	8	10	12	15	15
	Establishment of a Juakali park (Wote) with a Common Manufacturing facility (feasibility, establishment)	0	1	1	0	0
	No. of investor profiles developed	0	1	1	1	0

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	No. of Special Economic Zone	0	1	1	0	0
Tourism Development and Promotion	No. of operational tourist circuits	1	1	1	1	1
Art and Creative Industries and Culture Development and Promotion	No. of cultural centres and traditional medicine men mapped and documented	10	1	1	0	0
	No. of heritage cultural & centres developed and operationalized	0	0	1	1	1
	No. of cultural heritage and arts promotion events held (cultural events, Research on Kamba traditional dress, music festivals)	8	12	15	15	15
	No. of artists promoted and supported in the cultural and creative industries	145	165	200	240	280
	No. of trainings on intellectual property rights	4	6	9	12	15

G. Lands and Urban Development Sector

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Land survey, Mapping and Tilting	No. of land parcels surveyed	110	5000	5000	5000	5000
	No. of Title Deeds issued	25,000	9000	3,000	2,000	1,000
	No. of letters of administration processed	-	1,000	2,000	2,000	2,000
	Proportion of Special Interest Groups issued with Land ownership Documents	5%	7%	10%	12%	15%
	Proportion of public utilities with title Deeds	40	50	60	70	80
	No. of parcels of land acquired for public strategic development projects (land Banking)	-	5	2	1	2
	No. of cases addressed through AJS	200	300	400	200	100
	No. of land clinics and conferences held	-	2	2	2	2
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	5%	7%	10%	12%	20%
	No. of users accessing land services via digital platforms	-	1500	2000	2500	3000
	Proportion of land based revenue streams automated	70%	80%	100%	100%	100%
	Proportion of ratable properties in Valuation Roll being rated		20	40%	50%	80%
	Proportion of revenue generated from land based services & processes against the set target	21%	30%	35%	40%	50%

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	Percentage increase on land based revenue	-4%	10	10	10	10
	No of Settlements adjudicated	3	3	3	3	3
	No of Beneficiaries in adjudication sections and settlements schemes		3,000	3,000	3,000	3,000
Urban Planning	No. of LP&LUDP Prepared and approved	6	10	10	5	5
	No. of LP & LUDP implemented	0	5	5	2	1
	No. of inter-county Spatial development plans prepared for SEKEB	0	1	1	-	-
	No. of development control cases addressed, prosecuted by the Liaison committee.		15	15	15	10
	No. of building developments processed and approved	31	400	500	500	500
Land Administration and Management	No. of GI technologies being adopted in the GIS lab	0	2	5	2	-
	No. of county projects supported by GIS	0	15	20	15	10
	Proportion of land services and processes being digitalized/digitized	50%	70%	80%	90%	100%
	No of users accessing land services via digital platforms		1500	2000	2500	3000
	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	0	1	2	1	-
Urban Development	No. of established municipalities, towns and markets	1	1	1	1	1
	Proportion of municipal, Town and Market functions transferred and operationalized	82%	82%	100%	100%	100%
	Proportion KMs of roads under tarmac in urban areas,	1	-	1.5	1.5	1.5
	Square KMs of Cabro paved spaces	1	1.5	1.5	1.5	1.5
	Length of Non Motorable Transport (NMT) road networks in urban areas	11.5	10	10	10	10
	KM Storm water management system designed and implemented	30M	-	1	1	1
Urban Infrastructure	No. of security masts installed across urban areas	28	1	7	9	11
	No. of roads and streets named	0	1	10	5	5
	No. of new green public spaces established	0	1	1	1	1
	No. of new sewerage systems developed	0	-	1	-	-
	No. of Cemeteries in urban areas established	0	-	1	-	-

H. Devolution sector

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Public Service Performance Management and Delivery Services	Satisfaction in service delivery/ customer satisfaction		70%	80%	80%	85%
	Average turnaround time for key processes and requests (Minutes)	40	35	30	15	5
	No. of ISO audit reports done	0	1	1	1	1
	% of county public servants meeting 70% of performance appraisal targets	85	90	100	100	100
	Percentage of performance evaluations completed on time	90	100	100	100	100
	county performance management framework established	1	1	1	1	1
	Budget absorption rate	85	90	90%	95%	95%
	No. of office blocks constructed	0	1	1	1	0
County Leadership, Governance and Coordination	Number of Cabinet memos generated and implemented	144	52	52	52	52
	Proportion of county services decentralized		70	80	90	95
	No. of decentralized offices constructed	4	7	10	15	20
	% compliance with national values and principles of public service	60	65	70	75	80
	Proportion of staff trained on national values and principles	60	70	75	80	100
	Proportion of staff trained on transformative value based leadership skills	5	10	20	30	50
	No of policy, legal and institutional frameworks drafted and approved	20	10	10	10	10
	Number of legal compliance audits conducted	1	3	3	3	3
	No. of non-state actors engaged in county development	5	10	15	20	30
Resource Mobilization	% of OSR funding budget	11	13	15	17	20
	% increase in Own source revenue collected	18	21	23	25	26
	No. of OSR streams mapped and assessed	33	35	37	39	41
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	0	1	1	1	1
	% of development budget in the total county budget	30	35	35	35	35
	% of procurement undertaken through e-procurement	100	100	100	100	100
	No. of public expenditure review (PER) reports prepared and published	1	1	1	1	1

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Results Based Monitoring and Evaluation	No. of CSAs published	1	1	1	1	1
	No. of Indicator Handbooks prepared	1	1	0	0	0
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	No. of Programme review reports done	1	1	1	1	1
	Makueni Vision 2025 End of Term report	0	1	1	0	0
	No. of ward profiles prepared and disseminated	30	30	30	30	30
	CIDP mid-term review report	0	0	1	0	1
Human Resource Management and Development	No. of employee satisfaction surveys done	1	1	1	1	1
	% of schemes of service prepared and validated	20	30	35	40	45
	No. of HR Audit conducted	0	1	1	1	1
	% of automation HR functions	40	50	60	70	80
	No. of HR plans prepared	1	1	1	1	1
	Roll out of new Payroll System –UHR	0	1	1	1	1
	Positions filled internally	407	500	500	500	500
Disaster Risk Mitigation and Preparedness	No. of Disaster Risk Units established and equipped	1	3	3	2	2
	No. of Disaster Risk Management frameworks developed	2	2	1	1	0
	No. of drought contingency plans prepared	1	1	1	1	1
	Proportion of county developments with Risk Identification and Management Plans.	60	80	85	90	95
	No. of early warning information reports disseminated	4	4	4	4	4
	% of county expenditure allocated to disaster mitigation and prevention	1	2	2	2	2
Legislation and Oversight	No. of approved implementable Bills, Policies and Regulations	20	8	5	5	5
	No. of budgets and plans processed and approved	4	6	6	10	12
	No. of public participation and civic education activities undertaken	6	7	8	10	12
	No. of Open Days held	2	2	2	2	2
	No. of *Bunge Mashinani* activities held	2	2	2	2	2
	No. of parcels of land acquired to construct Ward offices	6	6	6	6	6
	No. of Ward offices constructed	6	6	6	6	6

Programme	**Key Performance Indicators**	**Baseline 2023/24**	**Target 2024/25**	**Target 2025//26**	**Target 2026/27**	**Target 2027/28**
	No. of County Assembly offices constructed and equipped		2	1	1	
Participatory Development and Civic Education	% of population involved in participatory and representative decision making	38	25	30	40	50
	No. of development committees established and operationalized	-	4381	4381	4381	4381
	Value of community contribution in development projects	-	200M	200M	200M	200M
	No. of community action plans developed and implemented	246	246	246	246	246
	Social safeguard reports done and implemented	1	1	1	1	1
	Innovation and sustainability report	1	1	1	1	1
	No. of civic education and feedback forums held	-	246	246	246	246
	No. of resource materials developed and shared with the citizens	7	5	5	5	5
	No. of civic education curricula developed and disseminated	1	1	1	1	1
	Community Led Development School developed and operationalized	1	1			
	Research, documentation and knowledge management unit operationalized	-	1	1	1	1