

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



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Our Ref: GMC/FIN/BGT.30/VOL.9 (39)

Date: 21st October 2025

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

WOTE, MAKUENI

Dear Sir,

RE: 2025 MAKUENI COUNTY BUDGET REVIEW & OUTLOOK PAPER (CBROP)

Pursuant to provisions of Section 118 of the PFM Act, 2012, please find enclosed the 2025 Makueni County Budget Review & Outlook Paper for consideration and further action.

Kindly regards.

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

Encl;

1. H.E the Governor
2. H. E the Deputy Governor
3. Hon. Speaker of the County Assembly
4. County Secretary and Head of Public Service

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC
PLANNING

**2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER
(C-BROP)**

FY 2026/27 Budget Theme

*Empowering the community for a vibrant, inclusive, and resilient
economy*

SEPTEMBER 2025

COUNTY VISION AND MISSION

Vision

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

Mission

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

Core Values

Stakeholder participation

Professionalism

Integrity

Inclusiveness

Customer focus

Equity

2025 County Budget Review and Outlook Paper

To obtain copies of the document, please contact:

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FOREWORD

The Makueni County Budget Review and Outlook Paper (CBROP) 2025 has been prepared in compliance with Section 118 of the Public Financial Management Act, 2012. The paper provides a review of the budget performance for the fiscal year 2024/25 and outlines the development outlook for the fiscal year 2026/2027. It also presents recent economic and financial projections to inform budget proposals for the FY 2026/2027 and medium term.

The county government recorded an overall revenue performance of KShs 11,113,783,719 against a budgeted revenue of KShs 11,580,212,378 in FY 2024/25, representing 96 percent performance. This was an eight percent increase from 88 percent recorded in FY 2023/24. The county's own generated revenue performed at 83 percent, equitable share at 100 percent, and conditional allocations, loans and grants at 30 percent.

The county recorded a cumulative budget absorption of KShs. 10,080,142,766 representing 87 percent absorption rate with development performing at KShs 2,619,413,768 (71 percent) and recurrent at KShs. 7,460,728,998.72(94 percent). The recurrent expenditure included Kshs. 4,916,538,609 with respect to personnel emoluments and Kshs 2,544,190,389 on operations and maintenance. The fiscal performance in FY 2024/25 was broadly in line with the county's financial objectives and fiscal responsibility principles outlined in the PFM Act of 2012 and the 2024 County Fiscal Strategy Paper.

The 2025 CBROP is developed in line with the FY 2025/26 theme of Stimulating Local Economies for shared prosperity.” which underscores the significance of local economic actors in both agricultural and non-agricultural sectors. It addresses the challenges these actors encounter and explores how government intervention can alleviate them and revitalize various enterprises in the county to enhance their contributions to the local economy.

This paper also aligns with the 2026/2027 development theme, empowering the community for a vibrant, inclusive, and resilient economy”. The indicative ceiling outlined in this paper will shape the priorities for the 2026 County Fiscal Strategy Paper, which will subsequently inform the preparation of the 2026/2027 MTEF budget.



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

ACKNOWLEDGMENT

The County Budget Review and Outlook Paper (CBROP) 2025 has been prepared in adherence to Public Finance Management (PFM) Act, 2012 and its Regulations of 2015. The paper provides financial and non-financial performance for the FY 2024/2025, the macro-economic projections and indicative sector ceilings for the FY 2026/2027 and over the medium term. It also provides an overview of how the actual performance of the FY 2024/2025 affected compliance with the fiscal responsibility principles set out in PFM Act, 2012 and the financial objectives spelt out in the 2025 County Fiscal Strategy Paper (CFSP).

The preparation of this paper was through a participatory and inclusive process with various County Sectors, Departments and Agencies represented by Sector Working Groups (SWGs) and Budget Implementation Committees (BICs). County departments and agencies provided a review of FY 2024/25 performance and proposed strategic interventions for FY 2025/26 and the MTEF period. Additionally, the County Budget and Economic Forum (CBEF), was pivotal in developing and finalizing this document.

Our special gratitude goes to H.E The Governor, Mutula Kilonzo Jnr. CBS and H.E the Deputy Governor, Lucy Mulili for their leadership and guidance during the preparation process. I thank all the County Executive Committee Members, Chief Officers and technical officers for the coordination and timely provision of useful data and information on budget execution for the FY 2024/2025 and projections into the FY 2026/2027 and over the medium term. I appreciate the invaluable contribution of the Sector Working Groups (SWGs) to the development of this paper

Special appreciation goes to the technical team whose commitment led to the development of this comprehensive paper. The technical team was led by Annastacia Muendo (Director Budget and Expenditure), Stanlus Matheka (Ag. Director Socio-Economic Planning) and Muthoka Wambua (Ag Director Revenue Services), The team comprise of Benson Kiniva Deputy Director, Revenue Services, Budget officers; Jacklyne Kiting'o, Jeremiah Mutunga and Richard Mwendwa, Economists; Charity Mumo, Evans Kisilu, Jacob Kyungu, Nathan Wahome, Ruth Ngumbau, Lydia Omare and Mathias Mbweli, Statisticians; Hastings Mwangangi, Justus Mutunga and Patricia Kanzi.



Mutua Boniface

Chief Officer Socio-Economic Planning, Budget, Revenue, Monitoring and Evaluation

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ABBREVIATIONS AND ACRONYMS

AIA	Appropriations-in-Aid
AMS	Agricultural Mechanization Services
CA	County Assembly
CADP	County Annual Development Plan
CARA	County Allocation on Revenue Act
CBEF	County Budget and Economic Forum
CBOs	Community Based Organizations
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CCPP	Contagious Caprine Pleuropneumonia
CFSP	County Fiscal Strategy Paper
CGAAB	County Government Additional Allocation Bill
CHMIS	County Health Management Information System
CHPs	Community Health Promoters
CHUs	Community Health Units
CIDP	County Integrated Development Plan
CIGs/VMGs	Common Interest and Vulnerable and Marginalized Groups
CIHMIS	County Integrated Health Management Information System
CLTS	Community-Led Total Sanitation
CPSB	County Public Service Board
CSA	Climate Smart Agriculture
CSR	Corporate Social Responsibility
ECD	Early Childhood Development
ECDE	Early Childhood Development Education
EDAMS	Electronic Development Application Management System
FAO	Food and Agriculture Organization
FBOs	Faith Based Organizations
FLID	Farmer-Led Irrigation Development
FLLoCA	Financing Locally-Led Climate Action
FPOs	Farmer Producer Organizations
FY	Financial Year
GCP	Gross County Product
GDP	Gross Domestic Product
GVA	Gross Value Added
HRMIS	Human Resource Management Information System
ICT	Information and Communication Technology
KCHS	Kenya Continuous Household Survey
KDSP	Kenya Devolution Support Programme
KIBMAWASCO	Kibwezi – Makindu Water And Sanitation Company Limited
KMCF	Kenya Music and Cultural Festival
KNBS	Kenya National Bureau of Statistics
MBONWASCO	Mbooni Water And Sanitation Company Limited
MIS	Management Information Systems
MSMEs	Micro, Small, and Medium-sized Enterprises
MTEF	Medium-Term Expenditure Framework
MYAP	Makueni Youth Apprenticeship Programme
NAVCDP	National Value Chain Value Development Program
NCDs	Non-Communicable Diseases
NCPB	National Cereals and Produce Board

NHIF	National Health Insurance Fund
O&M	Operation and Maintenance
ODF	Open Defecation Free
OJT	On Job Training
OSR	Own Source Revenue
PFM	Public Finance Management
PPPs	Public–Private Partnerships
PWDs	People with Disabilities
RTD	Ready to Drink Juice
SAGAs	Semi-Autonomous Government Agencies
SEKEB	South Eastern Kenya Economic Bloc
SHA	Social Health Authority
SRC	Salaries and Remuneration Commission
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage
VTCs	Vocational Training Centres
WASREB	Water Services Regulatory Board
WFP	World Food Program
WHH	WeltHungerHilfe
WOWASCO	Wote Water and Sewerage Company

Legal Basis for Publication of 2025 CBROP

The 2025 County Budget Review and Outlook Paper (CBROP) is prepared pursuant to provisions of the PFM Act, 2012 section 118 which states that;

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

Executive Summary

The 2025 County Budget Review and Outlook Paper (CBROP) is prepared in line with the Public Finance Management Act, 2012 and its regulations. It provides an overview of County's performance of the FY 2024/25 and its adherence to fiscal responsibility principles as provided in the PFM Act, and the financial objectives as outlined in the 2024 Fiscal Strategy Paper.

It further presents updated macroeconomic forecasts, fiscal performance, and explanations of the deviations from the projections and sector ceilings set out in the 2024 County Fiscal Strategy Paper (CFSP). The 2025 CBROP will form the basis for the 2026 Fiscal Strategy Paper that will provide various programmes initiatives and sector ceilings for FY 2026/27 and medium term.

The 2025 CBROP is being prepared when the national real Gross Domestic Product (GDP) posted an expansion of 4.7 percent and Inflation rates eased significantly from 6.6 percent in 2024 to 4.5 in 2025. This reflects continued resilience of the economy, supported by stable macroeconomic policies, improved agricultural output, and recovery in key service sectors. At the local level, the County is expected to sustain moderate economic momentum, riding on national recovery trends and county-level interventions. The County's Gross County Product (GCP) increased from KShs 108.701 Billion in 2019 to KShs 151.124 Billion in 2023

Looking forward, in the FY 2026/27 the government will focus on agricultural modernization, promotion of MSMEs and trade revitalization and enhanced infrastructure. Investments in water harvesting, rural roads, and digital systems will further facilitate cross-sectoral productivity gains. However, the outlook flags risks from erratic weather, and fiscal constraints, making resilience measures and fiscal prudence vital for achieving sustainable growth.

The County projects to realise revenue amounting to KShs 11.7 billion for FY 2026/27 representing 1.3 percent increase from FY 2025/26 budget. The highest contribution is expected from Equitable share at 76 percent followed by own source revenue at 13 percent and lastly Conditional Allocations Loans and Grants at 10 percent. Revenue growth over the medium term is expected to remain gradual, reaching Kshs 11.84 Billion by FY 2028/29, underpinned by continued expansion of digital collection systems, diversification of revenue streams, public awareness campaigns and stronger enforcement of compliance.

CHAPTER ONE: INTRODUCTION

1.1. Background

1. The 2025 County Budget Review and Outlook Paper (CBROP) is prepared in line with the provisions of Section 118 of the Public Finance Management Act, 2012. The paper reviews the County's financial and non-financial performance for the previous year and highlights the macroeconomic and fiscal developments that influenced budget execution. It further presents updated macroeconomic forecasts, fiscal performance, and explanations of the deviations from the projections and sector ceilings set out in the 2024 County Fiscal Strategy Paper (CFSP). In addition, the CBROP provides indicative sector ceilings to guide the 2026 CFSP and the FY 2026/27 and the medium-term expenditure framework.
2. The CBROP will highlight the progress made in advancing the County's development agenda. This agenda is outlined in the 2026/27 Annual Development Plan and the 2023–2027 CIDP. The CBROP will also form the foundational basis for the preparation of the 2026/27 County Budget, in accordance with the guidelines outlined in the budget circular issued on 30th August, 2025.
3. The 2025 CBROP provides an assessment of how the actual financial performance of the previous financial year influenced compliance with the fiscal responsibility principles and the financial objectives outlined in the 2024 CFSP for that year. It further explains any deviations from the CFSP objectives, highlights the underlying reasons for such deviations, and proposes corrective measures with clear timelines.

1.2. 2025 CBROP Objectives

4. The 2025 CBROP seeks to provide a comprehensive review of the county's fiscal and economic performance, and to guide the preparation of the subsequent budget. Specifically, the objectives are to;
 - a) Review revenue performance for FY 2024/25 and outline resource mobilization strategies for implementation in the Medium-Term Expenditure Framework (MTEF) period.
 - b) Present the actual fiscal performance of FY 2024/25 against the approved budget appropriations
 - c) Present the fiscal and economic outlook for FY 2026/27.
 - d) Provide updated economic and financial forecasts in line with the 2024 County Fiscal Strategy Paper (CFSP).
 - e) Highlight the broad development outlook for FY 2026/27
 - f) Provide indicative sector ceilings for the FY 2026/27 budget and the MTEF period, in line with the provisions of the Public Finance Management (PFM) Act, 2012 and the County Annual Development Plan (CADP) 2026/27.
5. In summary, the CBROP serves as a critical link between the review of past fiscal performance and the formulation of future budget priorities. By consolidating revenue and expenditure trends, economic forecasts, and development priorities, the paper provides a sound basis for resource allocation and policy decisions in the upcoming fiscal year and the medium term.

2.0. CHAPTER TWO: REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEARS 2022/23- 2024/25

2.1. Fiscal Performance for FY 2024/25 in Relation to Financial Objectives

6. The fiscal performance in FY 2024/25 was broadly in line with the financial objectives outlined in PFM Act, 2012 and 2024 CFSP as indicated below.

- a. **Revenue mobilization:** The overall actual revenue received in the year was Kshs. 11,113,783,719 against a target of Kshs. 11,580,212,379 translating to 96 percent performance. Equitable share performed at 100 percent, conditional grants and loans at 53 percent and own source revenue at 88 percent. This revenue outcome builds predictability in revenue projections for FY 2026/27 and over the medium term.
- b. **Partnerships and external resource mobilization:** The County has maintained strategic partnerships with development partners working across various sectors.
- c. **Debt management:** The County did not accrue any debt during the period and envisages maintaining debt at sustainable levels.
- d. **Prudent utilization of resources:** The County ensured efficient economic use of allocated resources. This was achieved through enforcing budgetary discipline, aligning expenditures to government development priorities, and streamlining operations to realize cost savings.
- e. **Budget absorption:** The overall County budget absorption rate for FY 2024/25 was 87 percent with recurrent and development expenditure at 94 and 71 percent respectively. The absorption rate was affected by delays in exchequer disbursement and own source revenue shortfall.
- f. **Pending Bills:** As at 30th June 2025, the County had settled Kshs 611,951,198 translating to 89 percent of its FY 2023/24 pending bills of Kshs 686,830,831. Recurrent bills cleared amounted KShs 499,591,973 (88 percent) while development-related pending bills cleared were KShs 187,238,858 (92 percent). This demonstrates commitment to fiscal responsibility and settlement of obligations as they fall due while ensuring minimal disruptions to service delivery. However, the remaining 11 percent of unpaid pending bills underscores the need for sustained efforts to fully pay all pending bills.

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

7. In accordance with the Constitution, section 107 of the PFMA, 2012 the PFM Regulations of 2015, the county government has largely adhered to the fiscal responsibility principles established in the law as follows:

- a) **The County Government's recurrent expenditure shall not exceed the county government's total revenue.**

The county government incurred recurrent expenditure of KShs 7,460,729,001 against revenue receipt of KShs. 11,113,783,719, thus remaining within the limits of the PFMA, 2012.

- b) **Over the medium term, a minimum of 30 percent of the County budget shall be allocated to development expenditure.**

The allocation to development in FY 2024/25 revised estimates was 32 percent of the total budget. The actual development spending for the county government was 71 percent of total development budget.

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

The County Government's share of wages and employee benefits to revenues was 45 percent in FY 2024/25, which exceeds the statutory requirement of 35 percent of the county government's revenue. This is attributed to annual staff salary increment, salary reviews by the Salaries and Remuneration Commission (SRC), conversion of ECDE teachers' (cohort 2) terms to permanent and pensionable and payment of staff gratuity.

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

During the period FY 2024/25, the county government did not borrow, as stipulated in the debt management strategy 2024. The budget was financed by equitable share, conditional allocations - loans and grants from the National government and own source revenue.

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

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

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

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

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

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

2.3. Analysis of 2024 CFSP against FY 2024/25 budget and the implication in the County

8. The CFSP 2024 provided policy goals and priority development areas that guided FY 2024/25 printed budget estimates. Table 1 below presents deviations of the printed estimates from the CFSP projections for that year.

Table 1; Deviations Of The FY 2024/25 Printed Estimates From The 2024 CFSP

Expenditure Item	2024 CFSP Projections	2024/25 Printed Estimates	Variance
Revenues			
Equitable share	8,574,539,327	8,762,816,136	188,276,809
Own Source Revenue	1,429,672,471	1,444,578,170	14,905,699

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Conditional allocations- Loans & grants	477,883,146	990,048,872	512,165,726
Total Budget	10,482,094,944	11,197,443,178	715,348,234
Expenditures			
Recurrent Total	7,382,558,883	7,475,252,895	92,694,012
Operations and Maintenance	2,567,252,758	2,645,481,656	78,228,898
Personnel Emoluments	4,815,306,125	4,829,771,239	14,465,114
Development Budget	3,099,536,061	3,722,190,283	622,654,222
Total	10,482,094,944	11,197,443,178	715,348,234
Percentage share of personnel emoluments	46%	43%	-2.8%
Percentage share of Operations and Maintenance	24%	24%	-0.9%
Percentage share of own source revenue	14%	13%	-0.7%
Percentage share of recurrent to budget	70%	67%	-3.7%
Percentage share of Development Budget	30%	33%	3.7%

9. The equitable share projected in 2024 CFSP recorded a positive variance against the FY 2024/25 printed estimates. This was occasioned by the approval of the 2024 County Allocation on Revenue Act (CARA) that increased the county allocation by KShs 188,276,809.
10. Own Source Revenue (OSR) was revised upward to KShs 1,444,578,170 from KShs 1,429,672,471 as projected in the 2024 CFSP due to optimistic projections based on anticipated improvements in revenue mobilization and expanding revenue streams within the county.
11. The projected conditional allocations (loans and grants) in the CFSP increased by KShs 512,165,726 due to the draft 2024 County Government Additional Allocation Bill (CGAAB) that increased the county conditional allocations and grants.

2.4. CFSP Sectoral Ceilings Compared with the Printed Budget Estimates 2024/25

12. The printed estimates for FY 2024/25 showed an overall increment of 7 percent from the ceilings set in the 2024 CFSP, resulting from revisions of the OSR projections, equitable share and conditional allocations. The Transport, Infrastructure, Public Works, Energy and ICT sector recorded the highest variance of 130 percent due to increased demand for road projects from ward proposals and additional allocation of 415 Million from the road maintenance fuel levy. The allocation for this sector increased from KShs. 426,209,329 set in the CFSP to KShs 980,006,373 in the printed estimates. In contrast, the health sector had the smallest variance between the CFSP projection and the printed budget estimates at zero percent.
13. Agriculture and rural development sector recorded the highest decrease from KShs 913,865,367 in the CFSP ceilings to KShs 622,592,811 in the printed estimates. This was occasioned by the low demand in agricultural projects from the ward proposals. Figure 1 presents the variance in the 2024 CFSP sectoral ceilings and the FY 2024/25 printed budget estimates.

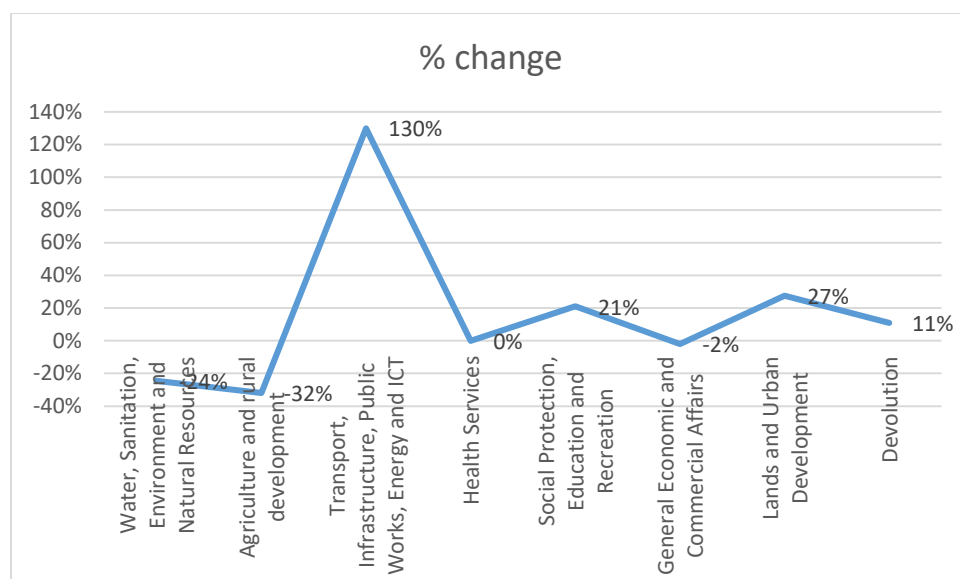


Figure 1; Percentage variance in the 2024 CFSP sectoral ceilings and the FY 2024/25 printed budget estimates

2.5. Financial Year 2024/25 Fiscal Performance

2.5.1. Deviations from the Original and Revised Budget Estimates

14. The County Government had a printed budget of KShs 11,197,443,178 which was revised upwards by KShs 382,769,200 to KShs 11,580,212,378 comprising a recurrent allocation of KShs 7,901,906,915 (68 percent) and development of KShs 3,678,305,463 (32 percent). Table 2 presents the deviations from the printed and revised budget estimates.

Table 2; Deviations From The Printed And Revised Budget Estimates.

Revenue source	2024/25 Printed Estimates	2024/25 Revised Budget Estimates 2	Variance	Variance (%)
Equitable share from National Government	8,762,816,136	8,497,308,272	-265,507,864	-3%
Conditional Allocation - other loans & grants	990,048,872	607,277,601	- 382,771,271	-39%
Own Source Revenue - Other Sources	1,444,578,170	1,471,433,323	26,855,153	2%
FY 2023/24 Reallocation Budget	-	1,004,193,182	1,004,193,182	
Total Revenue 2024-2025	11,197,443,178	11,580,212,378	382,769,200	3%
Expenditures				
Recurrent Total	7,475,252,895	7,901,906,915	426,654,020	6%
Operations and Maintenance	2,645,481,656	2,703,934,534	58,452,879	2%
Personnel Emoluments	4,829,771,239	5,197,972,381	368,201,141	8%
Development Budget	3,722,190,283	3,678,305,463	- 43,884,820	-1%
Total	11,197,443,178	11,580,212,378	382,769,200	3%

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

15. The FY 2024/25 Revised Budget estimates were necessitated by a reduction of the equitable share amount from KShs 8,762,816,136 to KShs 8,497,308,272 and Conditional allocation from KShs 990,048,872 to KShs 607,277,601. The Roads Maintenance Fuel Levy was largely affected with an entire allocation of KShs 415,079,544 not considered in the County Government Conditional Allocation Bill (CGCAB). An additional allocation of KShs 30,568,273 was on boarded for Basic Salary Arrears for County Government Health Workers.

16. Fund balances from FY 2023/24 amounting to KShs 1,004,193,182 were appropriated in supplementary budget as guided by PFMA 2012 section 154.
17. Personnel emoluments increased by 8 percent due to the conversion of Early Childhood Development Education (ECDE) teachers' (cohort 2) terms to permanent and pensionable terms, review of salaries and benefits by SRC and implementation of Finance Act 2024 on housing levy and employment of critical personnel.
18. Development funding decreased by one percent due to a decrease in development oriented conditional grants. The conditional allocation recorded a 39 percent decrease from KShs 990,048,872 in the printed estimates to KShs 607,277,601.

2.5.2 FY 2024/25 Revenue Performance

19. The FY 2024/25 Revised Budget was financed through four key sources: Equitable Share: KShs. 8,497,308,272 (73 percent), Cash and Bank Balances from FY 2023/24 of KShs. 1,004,193,182 (9 percent), Own Source Revenue of KShs. 1,471,433,323 (13 percent) and Conditional Allocations (Loans and Grants) of KShs. 607,277,601 (5 percent). The actual revenue received amounted to KShs. 11,113,783,719 against a budgeted amount of KShs. 11,580,212,378, resulting in a revenue performance of 96 percent. This represents an improvement of eight percent compared to the 88 percent revenue performance recorded in FY 2023/24.
20. Overall revenue growth from FY 2023/24 to FY 2024/25 was 12 percent which was attributed to the effective implementation of OSR enhancement strategies and disbursement of exchequer funds. Equitable share receipts recorded a marginal increase of 0.5 percent, while conditional grants declined by 24 percent. Own Source Revenue (OSR) from normal streams rose by 4 percent, and Appropriations-in-Aid (AIA) registered a significant increase of 40 percent

Table 3; : Fiscal Performance For FY 2022/23- FY 2024/25 (Kshs.)

No .	Revenue Source	FY 2022/23 Actuals Receipts	FY 2023/24 Actual Receipts	FY 2024/25 Revised Budget (2) Estimates	FY 2024/25 Actual Receipts	Balance	Performance Rate (%)
1	Equitable Share	8,132,783,562	7,779,024,084	8,497,308,272	8,497,308,448	0	100%
2	Conditional Allocations	110,638,298	-	-	-	0	
3	Loans and Grants	330,376,873	424,510,797	607,277,601	321,729,343	285,548,258	53%
	Total Conditional allocations, Loans and grants	441,015,171	424,510,797	607,277,601	321,729,343	285,548,258	53%
	Sub Total Other Revenues	8,573,798,733	8,203,534,881	9,104,585,873	8,819,037,791	285,548,082	97%
4	County Own Generated Revenue- Other streams	423,545,087	490,586,795	905,177,623	512,217,089	392,960,534	57%
5	County Own Generated Revenue- AIA	468,050,901	554,500,049	566,255,700	778,335,657	- 212,079,957	137%
	Total OSR	891,595,988	1,045,086,844	1,471,433,323	1,290,552,746	180,880,577	88%
	Total OSR & Other Revenues	9,465,394,721	9,248,621,725	10,576,019,196	10,109,590,537	466,428,659	96%
6	Reallocation Funds	1,103,067,678	641,011,699	1,004,193,182	1,004,193,182	0	100%
	Total Revenues	10,568,462,399	11,182,335,101	11,580,212,378	11,113,783,719	466,428,659	96%

Source: The County Treasury

Table 4: Comparison of Actual Revenues - FY 2021/22 – FY 2024/25 (KShs. Million)

Sources	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2024/25 Actuals	Change 2023/24 Vs 24/25	% age change
Equitable share	8,132.78	7,779.02	8,497.31	8,497.31	718.29	9%
Conditional allocations (loans and grants)	441.02	424.51	607.28	321.73	-102.78	-24%
Own Source Revenue	891.6	1,045.09	1,471.43	1,290.55	245.46	23%
Reallocation Funds	1103.07	641.01	1,004.19	1,004.19	363.18	57%
Total	10,568.46	9,889.63	11,580.21	11,113.78	1,224.15	12%

Source: County Treasury

2.5.4 Own Source Performance

21. Own Source Revenue (OSR) increased from KShs. 1,045,086,844 in FY 2023/24 to KShs. 1,290,552,746 in FY 2024/25, reflecting a 23 percent growth. This improvement is attributed to the scaling and optimization of digital revenue systems, expansion of the revenue base, strategic partnerships with institutions such as KCB and Safaricom, public sensitization on revenue collection, the introduction of early payment incentives (five to ten percent discounts), and strengthened performance monitoring and accountability mechanisms.
22. Revenue demonstrated consistent growth across all quarters, as outlined in Table 5. This upward trend highlights the effectiveness of the county's revenue enhancement strategies and the positive response from the community to ongoing initiatives.

Table 5: Own Source Revenue Performance FY 2012/13 – 2024/25 per Quarter

FY	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Total Actual
2012/2013	39,610,012	31,080,950	64,063,086	35,747,141	170,501,189
2013/2014	39,355,534	24,580,099	52,640,736	72,611,372	189,187,741
2014/2015	51,801,993	34,986,402	65,866,418	63,114,454	215,769,267
2015/2016	40,295,311	46,964,142	64,084,092	66,810,040	218,153,585
2016/2017	45,650,471	26,839,716	83,003,428	63,579,886	219,073,500
2017/2018	66,268,246	46,023,459	94,948,641	114,863,881	322,104,227
2018/2019	76,463,362	65,424,891	175,394,062	194,419,757	511,702,072
2019/2020	111,368,463	93,401,567	151,797,455	109,371,971	465,939,456
2020/2021	105,163,047	122,538,200	169,047,151	130,778,944	527,527,341
2021/2022	192,151,337	108,193,802	176,243,207	272,818,163	749,406,507
2022/2023	144,238,232	169,624,583	272,021,820	305,711,352	891,595,986
2023/2024	188,055,016	179,832,198	348,170,333	329,029,297	1,045,086,844
2024/2025	221,406,054	251,881,226	362,547,505	454,717,961	1,290,552,746

Source: County Treasury, 2025

23. The County has experienced steady growth in Appropriations-in-Aid (AIA) mobilized by various departments and government entities. This positive trend is expected to continue in the medium term, with a focus on strengthening the financial self-sufficiency and operational capacity of these entities.

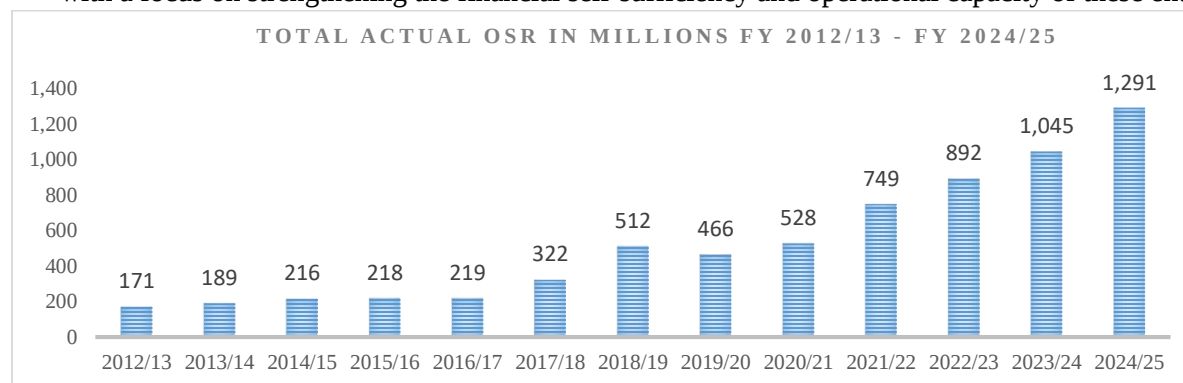


Figure 2: Annual Local Revenue Performance for FY 2012/13 – FY 2024/25

Source: County Treasury

2.5.5 Analysis per Revenue Streams

24. In FY 2024/25, revenue was generated from both ordinary revenue streams and Appropriations-in-Aid (AIA) mobilized by health facilities. Key contributors included NHIF/SHA reimbursements, facility improvement fees, single business permits, application and conservancy payments, liquor licensing, public health fees, revenues from the Makueni Fruit Processing Plant, as well as parking and sand cess charges. Table 6 below provides a breakdown of revenue performance by stream for FY 2024/25.

Table 6: FY 2024/2025 Performance per Stream

N o	Own Source Revenue Performance Per Stream	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Targets	FY 2024/25 Actuals	Performance in Percentage
1	Advertisement & Wall Branding Fees	13,800,222	13,299,478	20,922,470	27,603,873	132%
2	Agricultural Cess Fees	13,777,120	16,489,285	18,000,000	19,532,146	109%
3	Agriculture- Agricultural Training Conference Fees	666,050	831,840	3,000,000	4,776,820	159%
4	Agriculture- Mechanization Fees	340,250	1,660,034	2,000,000	566,100	28%
5	Building Materials cess Fees	2,639,920	4,123,200	3,000,000	3,585,000	120%
6	Community Information Centres Fees	268,890	555,900	1,000,000	474,130	47%
7	Conservancy Fees	4620900	5,207,800	6,000,000	4,972,800	83%
8	Coop Audit services Fees	245,740	197,990	300000	184,790	62%
9	Development Approvals Fees(all lands development fees	15,350,680	19,325,041	48,000,000	18,718,675	39%
10	Fines and Penalties Fees	1,008,621	1,928,388	1,000,000	1,823,166	182%
11	Fire certificate Fees	829,500	2,286,850	1,400,000	3,548,660	253%
12	Hire of County Facilities / Equipment /Gym Fees	520,000	536,600	1,000,000	1,566,650	157%
13	Liquor License Fees	46,830,100	45,208,580	70,000,000	45,422,940	65%
14	Makueni Fruit Processing Plant Fees	51,207,000	35,932,588	100,000,000	29,511,228	30%
15	Market Entrance Fees	21,947,089	28,690,760	45,000,000	27,662,427	61%
16	Medical Health Services Fees	144,300,435	222,358,030	176,430,000	277,796,275	157%
17	Motor Vehicle/Cycle Registration Fees	2,250,949	3,763,503	3,500,000	3,077,500	88%
18	NHIF and Linda Mama Reimbursement EDU Afya Fees	304,440,461	326,733,020	382,475,700	499,017,382	130%
19	Other Revenues(Direct Deposits and Salary Refund)	18,005,145	12,287,045	0	15,399,347	0%
20	Parking Fees	23,747,047	33,763,080	44,000,000	36,108,110	82%
21	Plot Rates/Rent Fees & other dues	22,222,548	22,010,416	196,855,153	22,502,764	11%
22	Public health Services Fees	17,874,150	38,555,882	36,000,000	35,998,165	100%
23	Renewal Fees(Kiosks)	4,437,950	5,997,500	7,000,000	5,773,500	82%
24	Sand Authority Fees	27,721,334	30,535,543	47,000,000	42,738,664	91%
25	Single Business Permits /Application Fees	122,089,290	136,776,600	200,000,000	125,867,620	63%
26	Stall Rent Fees	3,211,025	7,010,350	8,700,000	7,374,400	85%
27	Stock Market Fees	6,903,168	8,772,825	11,000,000	9,118,552	83%
28	Stock Movement Fees	3,073,555	4,698,305	7,000,000	4,596,420	66%
29	Universal Health Care Registration Fees	6,228,000	5,409,000	7,350,000	1,522,000	21%
30	Veterinary Health Fees	8,087,243	7,659,978	17,500,000	11,598,947	66%
31	Water & Environment Fees- Consent, NEMA, mining, penalties	1,835,530	1,091,055	3,500,000	1,021,600	29%
32	Weights & Measures Fees	1,116,075	1,390,380	2,500,000	1,092,095	44%
	Total Own Source Revenues	891,595,987	1,045,086,846	1,471,433,323	1,290,552,746	88%

Source: County Treasury, 2025

2.5.6 Expenditure Performance

25. In the FY 2024/25, the County's cumulative expenditure amounted to KShs. 10,080,142,766 translates to an overall absorption rate of 87 percent. The County Executive expended KShs 9,246,840,313 against its allocated budget of KShs 10,742,471,512, achieving an absorption rate of 86 percent. Similarly, the County Assembly spent KShs 835,260,455 out of its budget allocation of KShs 837,740,866, reflecting a higher absorption rate of 99.7 percent. The total recurrent expenditure for FY 2024/25 was KShs. 7,460,728,999, reflecting 94 percent absorption rate, up from 88 percent reported in FY 2023/24. The development expenditure for the period was KShs. 2,619,413,768 with a 71 percent absorption rate, marking a 9 percent increase from the 62 percent achieved in FY 2023/24.

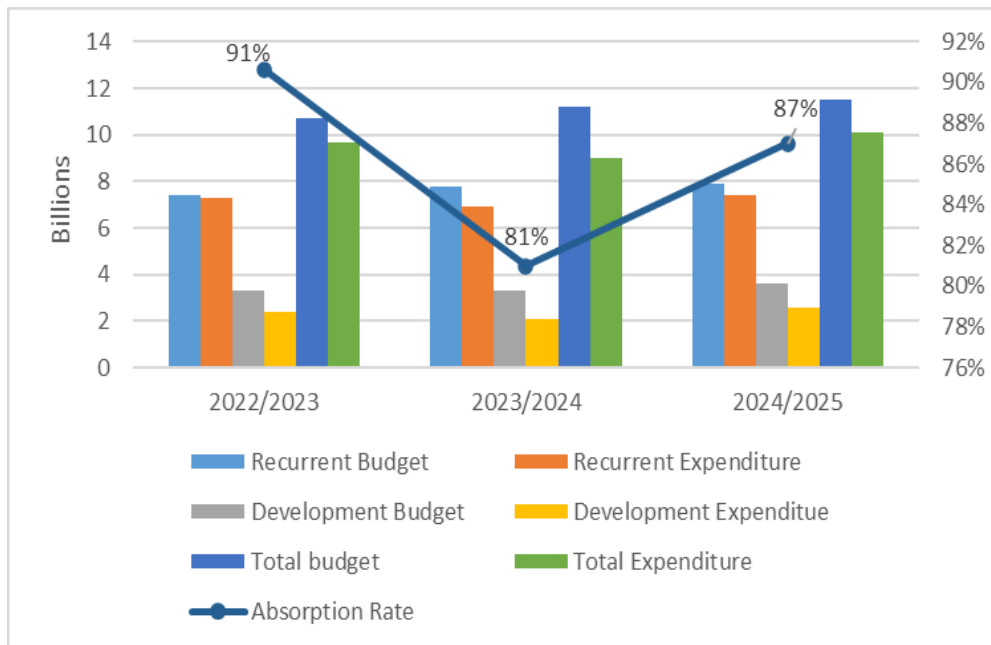


Figure 3: FY 2022/23 - FY 2024/25 Expenditure and absorption performance

Source: The County Treasury

2.5.7 Expenditure by Economic Classification

26. The expenditure on salary was 49 percent, development 26 percent and operations and maintenance at 25 percent and of the total county expenditure as shown in figure 4 below: -

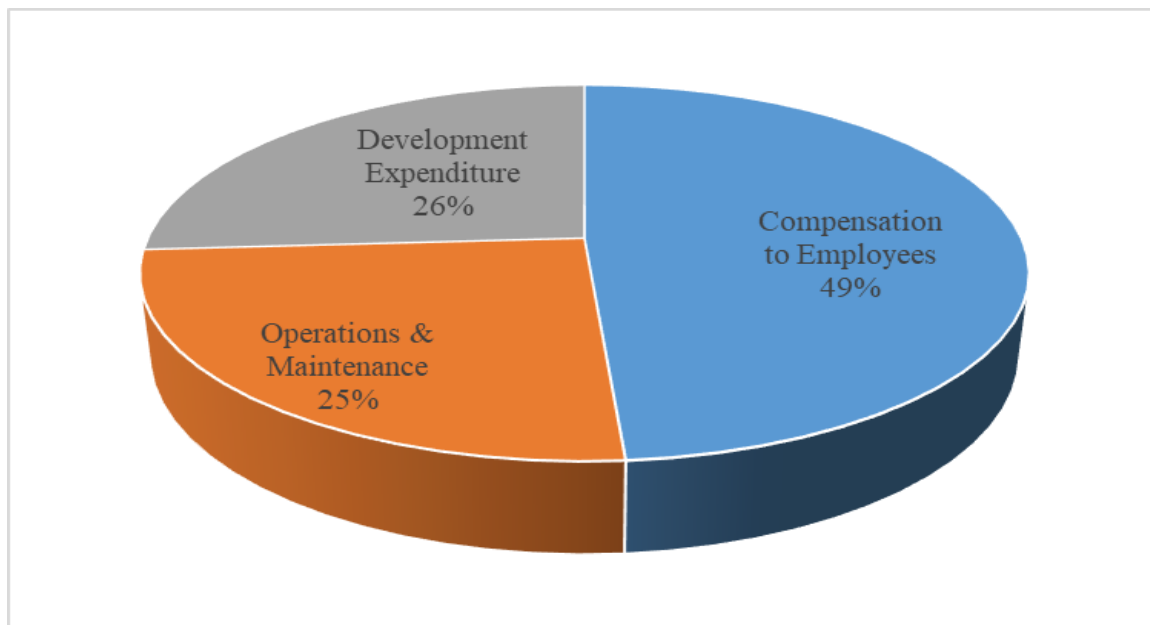


Figure 4; Expenditure by Economic Classification

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27. Table 7 below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2024/25;

Table 7; Table: Expenditure by Economic Classification.

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
County Executive					
Salaries	100%	91%	4,746,548,777	4,465,115,006	94%
O&M	94%	83%	2,338,962,288	2,179,219,255	93%
Recurrent	97%	88%	7,085,511,065	6,644,334,261	94%
Development	79%	63%	3,656,960,448	2,602,506,051	71%
Sub Total	91%	80%	10,742,471,513	9,246,840,311	86%
County Assembly					
Salaries	100%	93%	451,423,604	451,423,604	100%
O&M	100%	94%	364,972,247	364,971,134	100%
Recurrent	100%	94%	816,395,851	816,394,738	100%
Development	48%	29%	21,345,015	18,865,717	88%
Sub Total	98%	89%	837,740,866	835,260,455	100%
Total Budget					
Salaries	100%	91%	5,197,972,381	4,916,538,610	95%
O&M	95%	85%	2,703,934,535	2,544,190,389	94%
Recurrent	98%	88%	7,901,906,915	7,460,728,999	94%
Development	79%	62%	3,678,305,463	2,619,413,768	71%
Total Budget	92%	81%	11,580,212,378	10,080,142,766	87%

Source: The County Treasury, 2025

2.5.8 Departmental Expenditure by Programme and Sub programme

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

Table 8: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		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	66,811,226	-	62,133,073		93%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	2,383,921	21,238,385	2,285,887	20,974,429	96%	99%
Programme 3 : Urban planning	SP3. 1 Urban planning	6,147,465	50,854,639	5,567,071	46,420,746	91%	91%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	795,296	1,599,024	74%	100%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	9,454,968	459,506,500	8,748,254	185,683,216	93%	40%
	Sub Total	85,877,580	533,199,524	79,529,581	254,677,415	93%	48%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
	Sub Total	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
	Sub Total	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
	Sub Total	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
Health Services							

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Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. 1 General administration & planning	2,658,433,748	893,061,115	2,481,193,267	743,839,713	93%	83%
Curative health care services	SP2. 1 : Curative health care services	361,247,607	27,235,846	350,286,108	23,906,451	97%	88%
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	94,820,972	165,114,525	87,571,527	55,768,528	92%	34%
	Sub Total	3,114,502,327	1,085,411,486	2,919,050,902	823,514,692	94%	76%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	92,976,455	10,586,455	87,112,628	8,289,897	94%	78%
Road Transport	SP2.1 : Road transport	19,092,000	423,213,770	18,346,381	370,653,688	96%	88%
Infrastructure development	SP3.3: Infrastructure development	950,000		950,000		100%	
Energy Infrastructure & development	SP4.1: Energy Infrastructure & development	17,265,899	116,650,743	15,900,197	93,302,537	92%	80%
	Sub Total	130,284,354	550,450,968	122,309,205	472,246,122	94%	86%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,618,038	-	695,500,439	-	95%	
Early childhood development education	SP2.1 : Early childhood development education	19,846,371	177,847,807	17,833,345	154,726,411	90%	87%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,025,000	39,946,549	891,667	36,914,337	87%	92%
Support to Education and Library Services	SP4.1: Support to Education and Library Services	155,577,357	59,500	142,666,757	59,500	92%	100%
ICT Infrastructure & Systems Development	SP5.1: ICT Infrastructure & Systems Development	17,578,067	29,317,694	16,941,677	13,445,802	96%	46%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,107,254	-	17,833,345	-	93%	
	Sub Total	941,752,087	247,171,550	891,667,229	205,146,050	95%	83%

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	104,615,144	-	90%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	32,219,270	7,562,541	22,809,963	97%	71%
Industrial development and promotion	SP3. 1 Industrial development and promotion	2,096,088	2,000,000	1,260,423	414,700	60%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	7,963,360	1,500,000	7,562,541	933,120	95%	62%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	5,750,000		5,041,694	-	88%	
	Sub Total	140,487,215	35,719,270	126,042,342	24,157,782	90%	68%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	62,224,260	-	55,376,443	-	89%	
Gender and Social Development	P2: Gender and Social Development	16,933,187	62,758,708	14,166,067	52,788,919	84%	84%
Sports development	P3; Sports development	57,092,459	44,375,435	48,937,321	39,997,686	86%	90%
Youth empowerment	P4; Youth empowerment	12,222,973	19,342,749	10,302,594	6,805,070	84%	35%
	Sub Total	148,472,879	126,476,892	128,782,425	99,591,675	87%	79%
County Attorney							
General Administration & Support Services	P1: General administration & planning	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
	Sub Total	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
Governorship							
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99%	
	Sub Total	492,830,807	-	488,025,189		99%	
County Secretary							

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100%	
	Sub Total	464,745,270	-	463,321,019		100%	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94%	
	Sub Total	70,498,317		65,916,738		94%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	364,770,432	23,134,141	331,814,315	18,499,284	91%	80%
Public financial management	Sub-Programme 2.1: Financial Accounting services	13,211,436	-	10,631,276	-	80%	
	Sub-Programme 2.2; Budget formulation, coordination and management	113,704,677	-	113,704,677	-	100%	
	Sub-Programme 2.3; Internal audit services	7,300,000	-	5,315,638	-	73%	
	Sub-Programme 2.4; Resource mobilization	41,844,223	-	37,209,465	-	89%	
	Sub-Programme 2.5; Supply chain management services	2,965,000	-	2,965,000	-	100%	
	Sub-Programme 2.6; Economic planning	11,789,525	-	10,631,276	-	90%	
	Sub-Programme 2.7; Monitoring & Evaluation	8,100,000	-	7,666,276	-	95%	
	Sub-Programme 2.8; County Statistics	7,373,355	-	7,373,355	-	100%	
	Sub-Programme 2.9; Enterprise Risk Management	1,082,936	-	1,063,128	-	98%	
	Sub-Programme 2.10; Assets Management	3,200,000	-	3,189,383	-	100%	
	Sub Total	575,341,584	23,134,141	531,563,787	18,499,284	92%	80%

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	244,897,348	37,500,000	229,818,293		94%	0%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,633,520	-	17,454,554		89%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-				
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	28,992,044	1,035,054	28,030,114	1,035,054	40%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	11,170,590	299,000	11,636,369	299,000	36%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,969,900	-	3,969,900		100%	
	Sub Total	308,663,402	38,834,054	290,909,230	1,334,054	94%	3%
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	98,452,698	10,652,500	88,530,645	7,168,219	90%	67%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,211,124	3,840,000	136,196,165	100%	69%
	SP2: Piped water supply infrastructure	3,680,000	194,418,683	2,951,021	136,196,165	80%	70%
	SP.3: Ground water development	3,380,000	110,252,012	3,045,716	78,850,411	90%	72%
	Sub Total	109,352,698	511,534,319	98,367,383	358,410,961	90%	70%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	240,269,981	184,421,677	220,870,062	149,147,325	92%	81%

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Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,733,643	76,095,241	2,321,414	75,025,803	85%	99%
Agribusiness and information management	SP3; Agribusiness and information management	5,223,982	44,354,302	4,842,827	2,120,114	93%	5%
Livestock Production, Management and Development	SP 4: Livestock Production, Management and Development	11,250,000	50,393,103	10,685,655	12,782,196	95%	25%
Cooperative Development	SP 5: Cooperative Development	3,900,000	3,602,775	3,421,414	3,600,000	88%	100%
	Sub Total	263,377,606	358,867,098	242,141,372	242,675,437	92%	68%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
	Sub Total	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
	Sub Total	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
Total County Budget		7,901,906,915	3,678,305,463	7,460,729,000	2,621,371,768	94%	71%

2.5.9 Departmental expenditures per Economic Classification

29. In the FY 2024/25, the analysis of expenditure per economic classification across departments showed that health services recorded the highest expenditure of KShs. 3,742,565,594 reflecting an absorption rate of 89 percent followed by ICT, Education and Internship with a total of KShs 1,096,813,279 at 92 percent absorption rate. Office of County Attorney had the lowest expenditure of KShs 42,475,778 with 88 percent absorption. Table below shows the departmental expenditures per economic classification with their overall absorption rates.

Table 9: Expenditures per economic classification

S/No	Department	FY 2024/25 O&M Supplementary Budget (2) Estimates	O&M Expenditure	O&M Absorption Rate	Salaries Budget	Salaries Expenditure	Salaries Absorption Rate	Development budget	Development Expenditure	Development Absorption Rate	Total Budget	Total Expenditure	Overall Absorption Rate
1	Governorship	437,800,477	437,580,720	100%	55,030,330	50,444,469	92%				492,830,807	488,025,189	99%
2	County Secretary	58,134,747	56,710,506	98%	406,610,523	406,610,513	100%				464,745,270	463,321,019	100%
3	County Attorney	23,304,399	23,171,236	99%	19,935,936	18,274,608	92%	5,200,000	1,029,934	20%	48,440,335	42,475,778	88%
4	Devolution, Public Participation, County administration and Special Programs	92,559,009	92,138,636	100%	216,104,393	198,770,594	92%	38,834,054	1,334,054	3%	347,497,456	292,243,284	84%
5	Finance and Socio- Economic Planning	348,643,917	324,301,533	93%	226,697,666	207,262,253	91%	23,134,141	18,499,284	80%	598,475,724	550,063,070	92%
6	Agriculture, Livestock, Fisheries and Cooperative Development	38,867,075	35,907,402	92%	224,510,531	206,233,970	92%	358,867,098	242,675,436	68%	622,244,704	484,816,809	78%
7	Makueni County Fruit Development and Marketing Authority	18,953,118	18,952,584	100%	16,602,102		0%	48,101,203	48,101,176	100%	83,656,423	67,053,760	80%
8	ICT, Education and Internship	226,994,203	206,559,784	91%	714,757,884	685,107,445	96%	247,171,550	205,146,050	83%	1,188,923,637	1,096,813,279	92%
9	Gender, Children, Youth, Sports and Social Services	96,506,853	81,146,901	84%	51,966,026	47,635,524	92%	126,476,892	99,591,675	79%	274,949,771	228,374,100	83%
10	Health Services	659,418,878	595,462,701	90%	2,455,083,449	2,323,588,201	95%	1,085,411,486	823,514,692	76%	4,199,913,813	3,742,565,594	89%
11	Trade, Marketing, Industry, Culture and Tourism	81,497,215	71,968,175	88%	58,990,000	54,074,167	92%	35,719,270	24,157,782	68%	176,206,485	150,200,124	85%
12	Infrastructure, Transport, Public Works, Housing and Energy	47,564,639	46,482,800	98%	82,719,715	75,826,405	92%	550,450,968	472,246,122	86%	680,735,322	594,555,328	87%
13	Lands, Urban Planning & Development,	28,972,854	27,366,915	94%	56,904,726	52,162,666	92%	533,199,524	254,677,415	48%	619,077,104	334,206,996	54%

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S/No	Department	FY 2024/25 O&M Supplementary Budget (2) Estimates	O&M Expenditure	O&M Absorption Rate	Salaries Budget	Salaries Expenditure	Salaries Absorption Rate	Development budget	Development Expenditure	Development Absorption Rate	Total Budget	Total Expenditure	Overall Absorption Rate
	Environment and Climate change												
14	Wote Municipality	66,976,977	54,763,888	82%	2,954,428		0%	50,314,211	28,536,561	57%	120,245,616	83,300,449	69%
15	Emali-Sultan Hamud Municipality	23,214,225	22,437,293	97%	8,830,055	2,942,680	33%	37,545,731	19,586,064	52%	69,590,011	44,966,037	65%
16	Water, Sanitation and Irrigation	27,343,630	23,192,404	85%	82,009,068	75,174,979	92%	511,534,319	358,410,961	70%	620,887,017	456,778,344	74%
17	Sand Conservation and Utilization Authority	33,211,226	33,200,221	100%	25,342,473	22,965,349	91%	5,000,000	4,998,844	100%	63,553,699	61,164,414	96%
18	County Public Service Board	28,998,845	27,875,555	96%	41,499,472	38,041,183	92%				70,498,317	65,916,738	94%
19	County Assembly	364,972,247	364,971,134.35	100%	451,423,604	451,423,604	100%	21,345,015	16,907,717	79%	837,740,866	835,260,455	100%
	Total	2,703,934,535	2,544,191,501	95%	5,197,972,381	4,916,538,610	95%	3,678,305,463	2,602,506,051	71%	11,580,212,378	10,080,142,766.45	87%

Source: County Treasury, 2025

2.6.FY 2024/25 County Sectoral Performance

2.6.1. Water, Environment and Natural Resource Sector

30. The sector's expenditure for FY 2024/25 was KShs. 456,778,344, against a budget of KShs. 620,887,017 resulting in a 74 percent absorption rate. This was a one percent decrease from 75 percent recorded in FY 2023/24. Figure 5 below shows the sector budget, expenditure and absorption rates over the last three years.

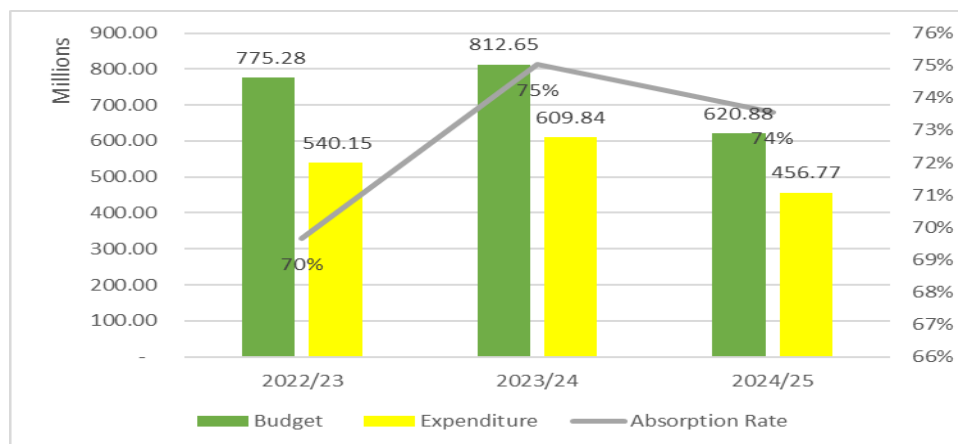


Figure 5: Water Sector, FY 2022/23- FY 2024/25 Expenditure performance

Source: County Treasury, 2025

31. In the period under review, the sector accomplished key milestones to increase water access, water harvesting, storage, and last-mile water connectivity to households and public institutions were enhanced through; construction of 10 small dams, each with an average capacity of 5,000M3 m³, rehabilitation of 23 earth dams, construction of 5 sand dams, drilling and equipping of 21 boreholes, resulting to increased volumes of water harvested. To reduce the distance to water sources and minimize the time taken to access water sources, 400 Km of pipeline extension was done, and water was distributed to 214 markets and 103 public institutions from 28 water projects. These efforts benefitted a total of 42,618 households with approximately 113,090 individuals, hence, reduced the distance to the water source from 4 Kms to 3.5Kms.
32. Under water governance, the sector achieved significant milestones aimed at enhancing water service delivery and ensuring compliance with regulatory standards. These included the development of the County Water and Sanitation Strategy and Investment Plan (CWSS&IP), alongside the drafting of the Makueni County Water Bill, 2024. Institutional governance was strengthened through successful recruitment of a Board of Directors for WOWASCO. Additionally, the sector vetted and issued registration certificates to 92 water service providers, supervised and managed committee elections for 67 rural water supplies and conflicts affecting 46 rural water supplies were effectively resolved contributing to improved community ownership and service delivery. As part of its capacity-building initiatives, the sector trained 30 project sustainability committees on integrity management, aiming to strengthen transparency and accountability in water service delivery. In addition, a comprehensive inventory of all water supplies was successfully developed.
33. In an effort to reduce non-revenue water and promote greater transparency and accountability in the sector, six water projects were successfully automated. To cut down on the cost of water production,

the sector upgraded 20 projects by converting their pumping systems to solar power resulting in a 30 percent reduction in energy expenses.

34. Significant progress was made by the water companies in aligning their tariff structures with regulatory requirements. KIBMAWASCO's water tariff review was successfully finalized, approved, and gazetted, enabling the utility to implement the revised tariffs. WOWASCO and MBONWASCO submitted their water tariff application, which are at advanced stage of review by WASREB, reflecting steady progress toward regulatory compliance and enhanced financial sustainability across all three utilities.
35. Climate change mitigation and adaptation remained a key priority, with notable achievements contributing to enhanced climate resilience. A total of 12 climate-resilient water infrastructure projects were constructed, benefiting 5,416 households and 11,950 individuals. As a result, 8,280 households currently have access to water within a two-kilometre radius, significantly improving water accessibility. Under the Climate Smart Agriculture (CSA) component, 1,443 farmers were supported through the establishment of 10 demonstration farms, capacity-building trainings on climate-smart agricultural practices, and the distribution of vertical and conical gardening bags to promote kitchen gardening across seven wards
36. In the area of environmental conservation, forest, and landscape restoration, the government, in collaboration with stakeholders in the forestry sector, planted 35,000 assorted tree seedlings across the county, along with 7,500 avocado seedlings distributed to households under the Climate Resilience Programme. In Addition, four nature-based enterprises were established, benefiting 650 individuals through initiatives such as tree nursery development, apiculture, aquaculture, and pasture improvement.
37. To enhance sand conservation efforts, Kwa Ndiku sand dam was constructed in partnership with the local community of Kiimakui Kalanzoni. This intervention is expected to benefit 350 households across eight villages within the ward, contributing to improved water retention and ecosystem restoration.
38. The sector made significant strides through strategic partnerships aimed at enhancing water access, strengthening governance, promoting landscape and forest restoration, and advancing climate action. Collaborating with key development partners, the sector successfully mobilized substantial resources to support its initiatives. Notably, KShs. 284 Million was secured under the Financing Locally-Led Climate Action (FLLoCA) initiative. Additional funding included a KShs. 35 Million project supported by USAID STAWI, KShs. 208 Million worth of interventions implemented by World Vision Kenya, and projects valued at KShs. 65 Million by WeltHungerHilfe (WHH). These investments have played a critical role in advancing the sector's objectives while aligning with national development priorities

Table 10: Water, Environment, and Natural Resources Sector Performance

Sub Program	Key Output	Key Performance Indicator	Target			Remarks
			Baseline	Planned	Achieved	
Program Name: Integrated water harvesting, storage, treatment, and distribution						
Objective: Increasing access to water						
Outcome: Increased volumes of water harvested, stored, treated, and distributed						
Integrated water harvesting, storage, treatment,	Increased volumes of water harvested/stored, distributed, and treated	No. of medium-sized and small dams constructed	11	10	10	The department employed strategic use of county machines and strategic partnership and Collaboration with development partners such as NDMA and KWS to ensure

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Sub Program	Key Output	Key Performance Indicator	Target			Remarks
			Baseline	Planned	Achieved	
and distribution						construction of small and medium sized dams.
		No. of sand dams/weirs constructed with sumps constructed	1	1	5	FLLoCA matching grant and a community-led initiative by the Sand Authority implemented additional sand dams.
		No. of boreholes drilled and equipped	36	15	21	Enhanced use of the in-house rig for drilling led to an increased number of boreholes drilled
		KM of Water pipeline constructed with water Kiosks/points	160.71	350	400	Water distributed to 214 markets and 103 public institutions from 28 water projects. The dept. is targeting to expand water distribution in already existing boreholes. Dept. should seek partnership and collaboration to fund programs
		No. of water projects with pipeline extension	39	21	28	Budget constrains hindered water distribution.
		No. of water treatment systems installed in unimproved water sources	3	1	9	Five extra treatment units were installed under the FLLoCA program, while three others were installed in the Flagship projects.
		No. of urban households with access to piped water		10,920	11,000	Increased due to government prioritization of last mile connectivity
		No. of Urban centres/Markets connected with reliable piped water.	20	100	112	Increased due to government prioritization of last-mile connectivity
Program Name: Urban and Rural Water Governance						
Objective: Improved water governance						
Outcome: Reduced Water mismanagement incidents reported						
Urban and Rural Water Governance	Community water Schemes/projects meeting the set governance criteria	Number of community water schemes/projects managed by sustainability management committees meeting the set governance criteria as per the Water Act 2020		100	82	Need to increase the budget allocation toward water governance

Sub Program	Key Output	Key Performance Indicator	Target			Remarks
			Baseline	Planned	Achieved	
	Community water schemes sustainability committees' capacity built	No. of community water schemes sustainability committees capacity built on effective water management and sustainability	90	150	120	

2.6.2. Agriculture and Rural Development Sector

39. In FY 2024/25, the sector recorded an expenditure of KShs. 547,651,938 against a budget of KShs. 705,901,127 representing an absorption rate of 78 percent, which was an increase of 12 percent compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

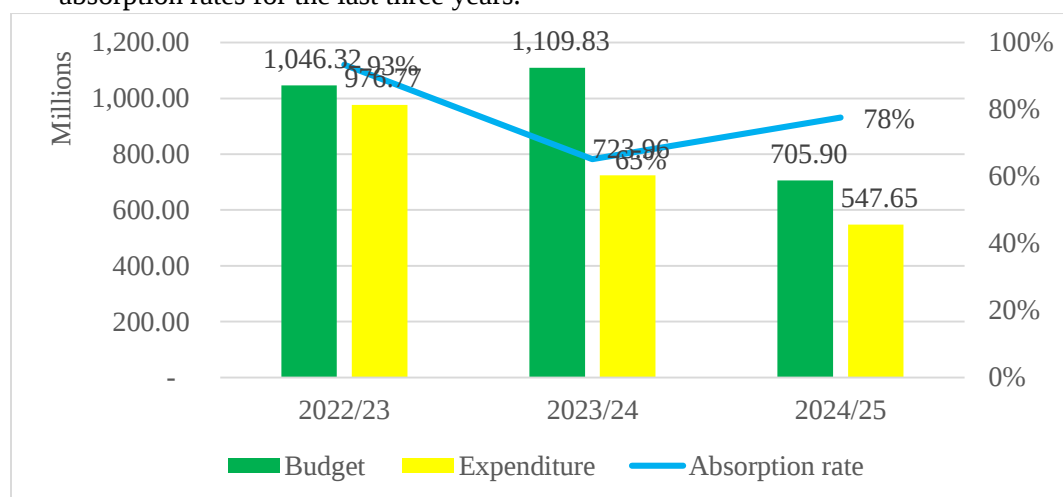


Figure 6 Agriculture and Rural Development Sector, FY 2022/23- FY 2024/25 Expenditure performance

40. The sector contributes 26 percent of the total Gross County Product (KNBS- GCP-2024). Further, it contributes to SDGs No.1 on Ending poverty in all its forms and No. 2 on Ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture. It is estimated that 76 percent of the households in the county are involved in agriculture and agriculture-related activities
41. During the period under review, the following was achieved: Crop development & productivity; 146,000 farmers accessed extension services aimed at improving farming practices and increasing yields, 36.782 metric tonnes of certified seeds comprising 27.464 MT of maize, 3.806 MT of beans, and 5.512 MT of green grams, were distributed to 18,277 farmers across ten wards.
42. A total of 26,600 coffee seedlings were distributed to members of four cooperative societies, namely Kikima, Kithumani, and Masokani. This intervention aims to boost coffee production and diversify farmer income sources.
43. Agricultural Mechanization Services (AMS) supported farmers by undertaking land preparation on 106 acres and facilitating fodder harvesting that yielded 16,527 bales, generating revenue amounting to KShs. 529,701. AMS also excavated 76 farm ponds enhancing water access and irrigation capacity.
44. Agribusiness, information management and Market access; The county made notable progress in improving post-harvest management and market access by operationalizing one aggregation/pack

house centre and three cold rooms. In partnership with five exporters, a total of 483,446 metric tonnes of mangoes were exported to international markets such as Oman, Dubai, Qatar, and the UK enabling Makueni farmers to access global markets.

45. The Government of Makueni County partnered with the National Government through NCPB to implement the last-mile distribution of the subsidized fertilizer to areas that are close to farmers. Towards this partnership, the county initiated and operationalized seven (7) satellite, having received Stocks (50 Kg Bags) for the 60,961 in the 2024/25 season
46. Livestock Resources Management and Development; Animal health and productivity was strengthened through extensive vaccination and breeding programs. A total of 110,808 cattle and 72,503 goats and sheep were vaccinated, exceeding quarterly targets, while 2,237 artificial inseminations were conducted across 11 wards to enhance dairy productivity through genetic improvement.
47. Veterinary Services achieved a major milestone by administering 231,164 vaccinations against CCPP. Further, 28,808 poultry were vaccinated, and 2,678 dogs received rabies vaccines, reaching a total of 33,874 farmers and significantly improving animal health and livestock production.
48. A total of 415 breeding Galla goats were distributed in Thange, Mtito Andei, Kikumbulyu North, Kikumbulyu South and Nguumo wards, benefitting over 1200 farmers. In pasture development, 1,368 ha of fodder established by the county and partners FAO, Twende and FloCCA produced over 370,000 bales and 4,000 tons of silage.
49. Agricultural Training Centre (Kwa Kathoka); It served as a hub for disseminating modern agricultural practices, hosting demonstrations and facilitating knowledge transfer to farmers, The Training Centre trained 259 farmers and 84 youth for TVET certification, conducted demonstrations on drip irrigation, horticulture, and tree seedling propagation
50. Cooperative Development; The cooperative unit recorded 30 new cooperative societies reflecting accelerated community mobilization and engagement. This marked 20% increase in members' savings doubling the initial target of 10%.
51. Makueni County Fruit Development and Marketing Authority; a total of 1,486 drums of fruit puree were processed while production of 22 MT of ready-to-drink (RTD) juice was achieved. The total revenue generated from fruit product and water sales stood at KES 32.06 Million marking an improvement from previous year achievement.
52. National Value Chain Value Development Program (NAVCDP); The County supported five value chains (Diary, Poultry, Tomatoes, Apiculture and mango). Over 189,000 farmers were profiled, with 89,094 linked to e-voucher input support. The program mobilized 5,052 Common Interest and Vulnerable and Marginalized Groups (CIGs/VMGs), of which 1,044 were federated into Farmer Producer Organizations (FPOs) and 525 joined SACCOs to enhance financial inclusion. In irrigation development, two pilot sites covering over 2,200 hectares were mapped for Farmer-Led Irrigation Development (FLID), and 60 farm ponds were geo-tagged. The Agripreneur model involved 141 active youth and women. Additionally, over 1,400 soil samples were analysed to inform sustainable land use and productivity improvement.
53. The 2025 Makueni Agricultural & Trade Fair; It successfully provided a dynamic platform for advancing climate-smart agriculture, agribusiness innovation, and sector coordination. The fair served as a key avenue for showcasing county priorities, attracting private sector interest, and catalysing knowledge exchange across value chains. A total of 7,485 participants attended the trade fair.

Table 11 Key Performance Indicators Achievement

Sub Programme	Key Output	Key Performance	Baseline FY 2023/24	Planned FY 2024/25	Actual Achievement FY 2024/25
Programme Name: Agriculture Extension and Capacity Development Programme					

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Sub Programme	Key Output	Key Performance	Baseline FY 2023/24	Planned FY 2024/25	Actual Achievement FY 2024/25
Objective: To Enhance agricultural extension services for effective knowledge, skill and technology transfer					
Outcome: Increased agricultural production and productivity					
Agriculture Extension and Capacity Development	Agricultural technologies adopted in the county	No. extension officers recruited	10	30	4
		No of community based facilitators trained and facilitated	60	120	141
		Proportion of farmers accessing extension services	170,520	77%	146,000
		Proportion of farmers receiving e-extension service information	170,520	80%	146000
Programme Name: Value Chain Development Programme					
Objective: To increase production and productivity of various crops through zoning and development/ organization					
Outcome: Increased agricultural production and productivity					
Value Chain Development	Increased volumes of value added fruits production	MT produced disaggregated by value chains (mango, citrus, avocado)	325,655	525,939	315,445
	Makueni Fruit Processing plant	Quantity of ready to drink juice produced by the fruit processing plant in MT RTD	10	20	22
	Vegetable production increased (Tomatoes, Kales, Cabbages, French beans)	MT of vegetables produced	27,412	74,191	35,323
	Pulses production increased (Green grams, Cow peas, Pigeon peas, Beans,)	MT of pulses produced annually	3,820	222,805	
		Value of pulses produced annually in Kshs Millions	-	8,279,715	7,276,705
		MT of processed grains at MIGVAP	0	325	0
	Cereal production increased(Maize, Sorghum, Millet)	MT of Cereals produced disaggregated by type annually	134,776	193,842	136,600
	Poultry production improved (Layers, Broilers & Indigenous chickens)	Total number of trays of eggs produced annually	1,234,778	1,493,000	1,293,000
		MT of poultry meat produced annually	6,853	6,593	6,593

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Sub Programme	Key Output	Key Performance	Baseline FY 2023/24	Planned FY 2024/25	Actual Achievement FY 2024/25
	Beef cattle production increased	Total beef produced in MT	5,020	4,932	5932
	Chevon and Mutton production increased	MT of Chevon and mutton produced annually	2,600	2,624	2,758
	Honey production increased	MT of honey produced annually	510	660	680
	Aquaculture and fisheries production improved	MT of fish produced	8.6	10	8
	Dairy production increased	Litres of milk produced	1,300	30,600	33,000
Programme Name: Agricultural Credit & Input Programme					
Objective: To enhance access to affordable agricultural credit and inputs					
Outcome: Increased agricultural production and productivity					
Agricultural Credit & Input	Increased investment in agriculture	No. of farmers benefiting from subsidized farm inputs.	50,000	75,000	87,000
Programme Name: Agricultural Mechanization Programme					
Objective: To increase access to agricultural mechanization services					
Outcome: Increased agricultural production and productivity					
Agricultural Mechanization	Enhanced agriculture Mechanization	Amount of OSR collected from the AMS (M)	1.1	2.5	0.53
		No. of farmers benefiting from the mechanization services	8632	800	845
		Size of farm land in Ha ploughed by the AMS equipment	90	100	106
Programme Name: Agriculture Extension and Capacity Development Programme					
Objective: To Enhance agricultural extension services for effective knowledge, skill and technology transfer					
Outcome: Increased agricultural production and productivity					
Pest and Disease Control	Reduced reported incidences of disease and pest	No. of livestock vaccinated	435,000	200,000	262,650
		No. of areas declared pest free	28,200	30,000	36,000
Programme Name: Irrigation Development Programme					
Objective: To promote irrigated agriculture					
Outcome: Increased agricultural production and productivity					
Irrigation Development	Increased area under irrigated agriculture along main river	Areas put under irrigation in Hectares	15.2	72	30

Sub Programme	Key Output	Key Performance	Baseline FY 2023/24	Planned FY 2024/25	Actual Achievement FY 2024/25
	(Kiboko, Athi-river, Mukaa, Kambu, Thwake)				
Programme Name: Soil and Water Conservation Programme					
Objective: To enhance soil and water conservation for proper utilization in agriculture					
Outcome: Increased agricultural production and productivity					
Soil and Water Conservation	Reduced land degradation practices	No. of farmers of adopting soil and water conservation measures	3,200	8,850	9,000
Programme Name: Cooperative Development Programme					
Objective: To develop a vibrant and self-sustaining cooperative movement					
Outcome: Strengthening co-operatives movement					
Cooperative Development	Enhanced cooperative movement	Percentage increase in active cooperative membership	5%	10%	20%
		No. of active cooperative	178	12	78
		Annual turnover for cooperative societies (Kshs Millions)	1.817	230	270
Programme Name: Institutional Capacity Development Programme					
Objective: To strengthen Policy, legal and institutional framework					
Outcome: Strengthened Policy, legal and institutional framework					
Institutional Capacity	Enhanced coordination and service delivery	No. of policies, ACTs, regulations reviewed/developed	1	1	1

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

54. In FY 204/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 578,267,285 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,328 translating to 87 percent absorption rate an increase of 10 percent from 77 percent recorded in FY 2023/24. Recurrent and development absorption recorded 94 and 86 percent respectively. The figure below illustrates budgetary allocation, expenditure and absorption rate trend for the sector.

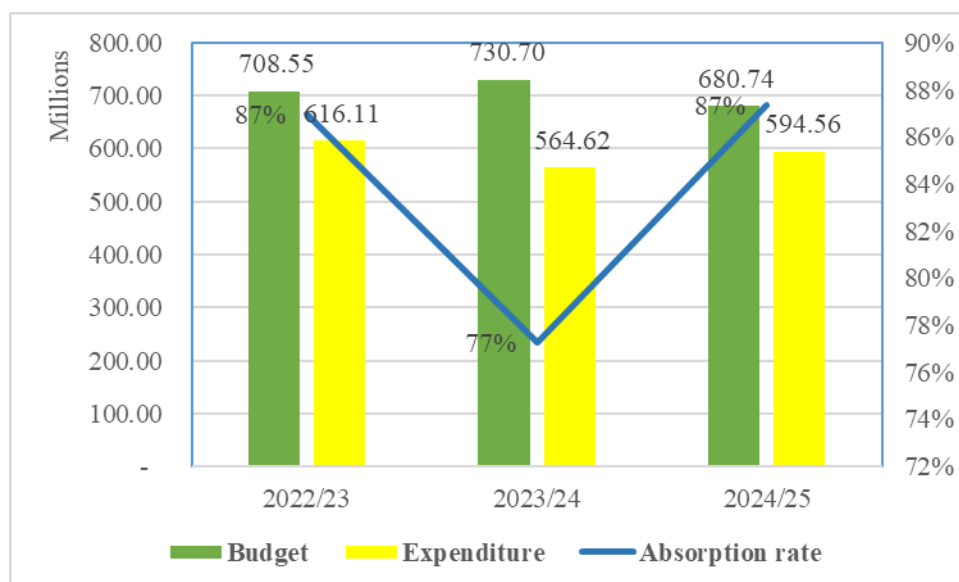


Figure 7: Transport, Infrastructure, Public Works, Energy and ICT Sector Expenditure performance
Source: County Treasury, 2025

55. During the period under review, road network connectivity was improved through; opening and widening of 365.1 km, grading of 2,010.4 km and gravelling of 56.6 km of roads. Additionally, 14 drifts were constructed, 1,336.5 meters of culverts were installed, and 33,500 meters of catch water mitre drains were excavated.
56. In the energy subsector, the county government, in partnership with Strathmore University and the World Rescue Institute launched Makueni County Energy Plan and developed Draft Makueni Energy Policy 2025. To bolster safety and extend hours of economic activities around market and urban areas, 17 grid floodlights, 45 integrated solar market lights and 70 grid streetlights were installed.
57. In Public Works and Housing sub sector, in support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee developed a comprehensive assessment report on Wote affordable housing in partnership with Institute of Engineers of Kenya on quality of works, compliance on environmental and social safeguards and the effectiveness of site-level supervision.
58. On Government automation, the County Government accelerated the automation of government service processes to 50% completion, marking significant progress in digitization and e-governance. This achievement was realized through the successful implementation of Phase II of the County Integrated Health Management Information System (CIHMIS), which has greatly enhanced service delivery in the health sector. The county has also enhanced automation across multiple sectors through the development and deployment of new Management Information Systems (MIS). These include: Community ICT Centre MIS, Youth MIS, ECDE MIS, Sports MIS, Upgrading of Ardhi Makueni for a County Lands MIS, Electronic Development Application Management System (EDAMS), Knowledge Management Portal (Umanyi)

Table 12; Performance of Key Sector Indicators

Table 12, Performance of Key Sector Indicators				
Key Output	Key Performance Indicators	Baseline 2023/24	FY 2024/25	
			Target (s)	Actual Achievements
Programme Name: Programme: Roads Infrastructure Development Programme				
Objective: To enhance seamless connectivity, accessibility and mobility in the county				
Outcome: Improved road connectivity and accessibility				
Increased length of Motorable road	Km of new roads opened	445.30	50	365.1
	Kms. of roads rehabilitated to all weather (gravelling and drainage works)	102	225	56.6
	Kms. of roads maintained (grading, spot improvement)	1,273.4	1500	2010.4
Road-water run off structures constructed	M ³ of catch water drains excavated	33,965	20,000	33,500
Programme : Road Safety Programme				
Objective: To Reduce Road Traffic Accidents				
Outcome: Enhanced Road Safety				
Reduced road traffic accidents	% reduction in road traffic accidents	32%	30%	28%
Programme: Public Works & Infrastructure Development				
Objective: To improve the quality of public facilities and amenities				
Outcome: Enhanced access to public utilities				
Public buildings Regulation policy developed and approved	No. of public buildings Regulation policy developed and approved	0	1	0
Public facilities and amenities structures improved (public buildings, green spaces, bus parks and lorry parks, storm water drainage systems etc.)	No. of feasibility studies carried out for construction of lorry park, bus park and green parks	0	3	0
	No. of lorry parks or bus park constructed in urban areas (Sultan Hamud and Kikima	0	2	0
	No. of green park constructed	0	1	0
Programme: Energy Development and Promotion				
Objective: To ensure access to affordable, reliable, safe and modern energy				
Outcome: Enhanced access to clean energy				
Green energy promoted	No. of integrated solar markets installed	30	30	45
Increased access to electricity	No. of HHs and public institutions connected to Electricity	602	500	618
Street lighting/Floodlights installed in Urban Areas	No. of streetlights installed	63	30	70
	No. of streetlights maintained	1,905	1,900	1850
	No. of high mast floodlights installed	6	6	15
ICT and Internet Development Programme				
Objective: To provide access to ICT and internet				
Outcome: Enhanced ICT and internet connectivity				
Increased access to ICT infrastructure	No. of network security licenses purchased	566	2	2
Government services automated	Proportion of government services that have been automated disaggregated per department	33%	50%	50%
Legal and Policy Reform Programme				

Key Output	Key Performance Indicators	Baseline 2023/24	FY 2024/25	
			Target (s)	Actual Achievements
Objective: To Strengthen and update legal frameworks in the sector				
Outcome: A more just and efficient legal environment				
Energy policy, Housing Policy, Public transport, ICT master plan, Public buildings Regulation policy formulated and approved	No. of policies formulated and approved	5	0	5

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

2.6.4. Health Service Sector

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

60. The total health sector expenditure for FY 2024/25 was Kshs 3,742,565,594 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 89 percent. The sector maintained the same absorption rate as reported in FY 2023/24 though this was a six percent drop from 95% recorded in FY 2022/23. Figure 1 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

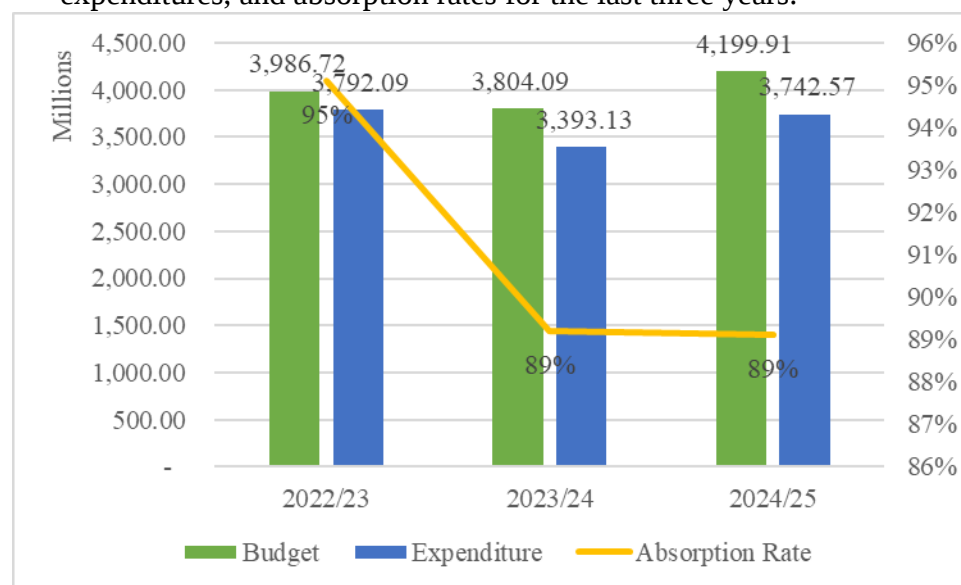


Figure 8: Health Sector, FY 2022/23- FY 2024/25 Expenditure performance

a) Preventive and Promotive Services

61. The proportion of deliveries conducted by skilled personnel increased from 89 percent in 2023 to 92 percent in 2024. This improvement was largely attributed to the continuous maternal and child health outreach efforts and the construction of additional maternity wards across the county. The proportion of children aged between 6 and 59 months who received Vitamin A supplementation rose from 82 percent to 89 percent which was attributed to the availability of

the supplements and routine outreach to Early Childhood Development (ECD) centres. Sanitation efforts also recorded outstanding success, with a total of 1,549 villages declared Open Defecation Free (ODF), surpassing the initial target of 600.

62. As part of the implementation of the Community Health Strategy, the sector prioritized strengthening the capacity of Community Health Promoters (CHPs) to deliver essential health services at the household level. Out of a total of 3,600 CHPs, 3,566 (99%) were equipped with standard medical tool kits, marking a significant milestone in improving community-based healthcare delivery. These tools enabled CHPs to effectively conduct screening for Non-Communicable Diseases (NCDs) such as hypertension and diabetes, identify malnutrition among children using MUAC, and carry out basic assessments of general health conditions at the community level.
63. The Sector successfully conducted several specialized medical and surgical camps aimed at improving access to healthcare. Through these medical and surgical camps, healthcare workers from different cadres were actively engaged and benefited from on-the-job training, acquiring additional skills and expertise. Additionally, 19 integrated community outreaches were conducted, reaching 4,623 patients at the community level.

Curative and Rehabilitative Services

64. In curative and rehabilitative health services, the average hospital length of stay reduced slightly from 4.5 days to 4.3 days, indicating enhanced efficiency in patient care and management. Laboratory services also improved during the year, with 65 percent of health facilities establishing sample referral networks and an equal proportion of laboratories enrolled in external quality assurance schemes.
65. The drug fill rate increased from 65 percent to 70 percent, reflecting progress in pharmaceutical services despite persisting supply chain challenges that require further attention, while SHA coverage rose significantly from 15 percent to 30 percent of the population, demonstrating increased access to health protection mechanisms.
66. In terms of staff welfare and career progression, the county elevated 917 healthcare workers. Among them, 56 doctors including 6 consultants were promoted to Job Group R, while 3 senior consultants advanced to Job Group S. The sector confirmed on permanent and pensionable 216 contract healthcare workers across various cadres, such as nurses, clinical officers, lab technologists and pharmaceutical technologists.

Health Planning and Administration

67. The sector undertook infrastructure development initiatives which included construction of Thithi dispensary and upgrading and equipping 58 facilities to provide more comprehensive services. A digital X-Ray processor was supplied in Kisau SCH, Matiliku SCH, and operationalization of X-ray Blocks in Kambu SCH and Emali SCH. Six Facilities were upgraded to Model Facility standard through optimization of services, this included staffing and supply of more equipment and commodities. In collaboration with development partners, the department oversaw the construction of key projects: A maternity block at Sultan Hamud Sub-County Hospital with support from the Safaricom Foundation, a new Hospital block and staff houses at Ngaakaa Health Centre in partnership with World Vision, and an ablution block at Kambi Mawe Health Centre in partnership with ENI, construction and equipping of maternity blocks in Kako and Kikumini Health centres in partnership with VaMed along with ongoing equipment support from various stakeholders.
68. In line with the county's commitment to digitizing health systems, fifteen health facilities received Digital Health Commodities Management Systems, enhancing efficiency in the

tracking and management of medical supplies. Moreover, the County Integrated Health Management Information System (CIHMIS), also known as “Afya Makueni,” was expanded to three more Level 4 hospitals. This system has greatly improved the monitoring of health commodities, patient records, and revenue collection across the facilities.

The detailed performance of the sector is provided in table 13 below:

Table 13; Health Sector Performance

Sub	Key	Key	Planned Targets			Achieved Targets			Remarks
Programme	Output	Performance Indicator	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
Programme Name: Preventive and Promotive									
Objective: To increase access to essential primary healthcare									
Outcome: Reduced Maternal, Infant and Child Mortality									
Preventive and Promotive	Reduced Infant Mortality	The % of children under one year fully immunized	98%	98	100%	94	98%	98%	Erratic supply of commodities
		% of children aged 5 to 59 months supplemented with Vitamin A	75%	80%	90%	80%	82%	81%	Increased outreaches and Nutrition activities
		Prevalence of stunting under 5 years (Height/Age)	18%	18%	18%	21%	21%	20%	Increased screening and integrated medical outreaches targeting the affected areas
		Prevalence of malnutrition under 5 years (Wasting)-weight/height	3	3	3	4.5	4%	4%	Increased screening and integrated medical outreaches targeting the affected areas
		Prevalence of malnutrition under 5 years (overweight) – weight/height	2.5	2.5	2.5	3%	3%	3.5%”	Increased screening and integrated medical outreaches targeting the affected areas
	Reduced Maternal	% of mothers	90%	91%	92%	90%	89%	88%	Increased partnerships

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Sub Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets			Remarks
			2022/ 23	2023/ 24	2024/ 25	2022/ 23	2023/ 24	2024/ 25	
	mortality rate	delivering under skilled personnel							targeting skilled delivery and maternal healthcare
		Proportion of mothers attending at least 4 Antenatal care visits	70%	70%	70%	68%	68%	69%	Declined due to change in the Linda mama program and the shift from NHIF to SHA
		Proportion of ANC mothers supplemented with Iron Folic Acids	100%	100%	100%	100%	100%	98%	Erratic supply of commodities
		% of women receiving family planning	65%	65%	65%	60%	62%	67%	Partner support in Family planning commodities, increased health education
	Strengthen the Community Health Strategy	No of CHPs with minimum tool kit	240	240	3566	0	0	3566	All CHPs were supplied with tool kits. This is in integration with national government guidelines on Primary Health Care.
		No of PCN concept operationalized	240	240	240	0	240	240	PCNs implemented in all facilities where the county has established 6 PCN sites, One

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Sub	Key	Key	Planned Targets			Achieved Targets			Remarks
Programme	Output	Performance Indicator	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
									in each Sub County.
Programme Name: Curative and Rehabilitative									
Objective: Improve efficiency and effectiveness of Health services									
Outcome: improved efficiency in provision of health services									
Curative and Rehabilitative	Improved curative and rehabilitative healthcare	% of health facilities stocked with health commodities and technologies (fill rate)	70%	75%	75%	70%	65%	70%	The budget for commodities remained the same despite growing workload in the facilities, the increment noted was due to partner involvement.
		% of facilities with lab services	40%	45%	45%	35%	38%	44%	4 new labs were constructed and equipped during this period.
		Average length of stay in hospitals-Days	5.0	4.8	4.7	4.9	4.8	4.9	Introduction of quality of care programmes
Programme Name Planning and Administration Programme									
Objective: To ensure efficient service delivery through prudent management of public resources and influences of design implementation and monitoring processes in all health related sector actions across the Sector programmes.									
Outcome: Improved access to quality healthcare									
Planning and Administration Programme	Improved access to health services	No. of Model Sub County Hospitals established	2	2	4	0	0	4	2 more new facilities were upgraded to level 4 expanding the service delivery
		No. of Model Ward Health facilities established	2	6	7	0	4	7	Scope revised due to budget constraints

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Sub Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets			Remarks
			2022/ 23	2023/ 24	2024/ 25	2022/ 23	2023/ 24	2024/ 25	
		No. of facilities mainstreaming PWDs issues	2	2	3	0	0	2	Construction of PWD friendly facilities and mainstreaming done in 2 facilities.
		No. of facilities with functional theatres	8	10	12	8	10	12	Additional theatre at Tawa SCH and Mtito Andei SCH leading to improved Skilled delivery from 88% to 92%
		A model cancer care center for MCRH	0	1	1	0	1	1	Model cancer care center and oncology unit constructed in MCRH.
		No. of new ambulances purchased	1	3	1	1	2	0	No new ambulances purchased, insufficient budget allocation. Ambulance Response time has improved from 45 minutes to 30 Minutes
		Erection of perimeter wall at MCRH.	0	0	1	0	0	0	No budget allocation to fund the project.
		% of facilities with lab sample referral networks	50%	65%	70%	45%	50%	75%	Increased budget and partner support
		% of labs accredited in quality	70%	70%	80%	59%	65%	83%	Increased budget allocation.

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Sub Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets			Remarks
			2022/ 23	2023/ 24	2024/ 25	2022/ 23	2023/ 24	2024/ 25	
		assurance schemes							Improved Diagnostics
	Increased health financing and automated services	Proportion of HHs enrolled in NHIF/SHA	20	25	35%	14	15%	31%	Increased Advocacy and mass registration RRI's, however all population should be enrolled into SHA as per the National Guidelines.
		No. of hospitals accredited by NHIF/SHA	236	236	238	235	234	241	All facilities are required to be accredited with SHA .
		No. of residents (HHs) under Makueni Care	50000	50,000	55,000	52500	44,370	7,300	The program (Makueni Care) was under Review during this period paving way for a new insurance program.

2.6.5. Education, Social Protection and Recreation Sector

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

Education and Internship Sub-Sector

In FY 2024/25, the sub-sector received a total budget allocation of KShs. 1,188,923,637 comprising of KShs. 941,752,087 for recurrent and KShs. 247,171,550 for development. The absorption rate for the year stood at 92 percent, reflecting a significant improvement compared to 79 percent recorded in FY 2023/24. This increase points to enhanced efficiency in budget utilization within the sub-sector

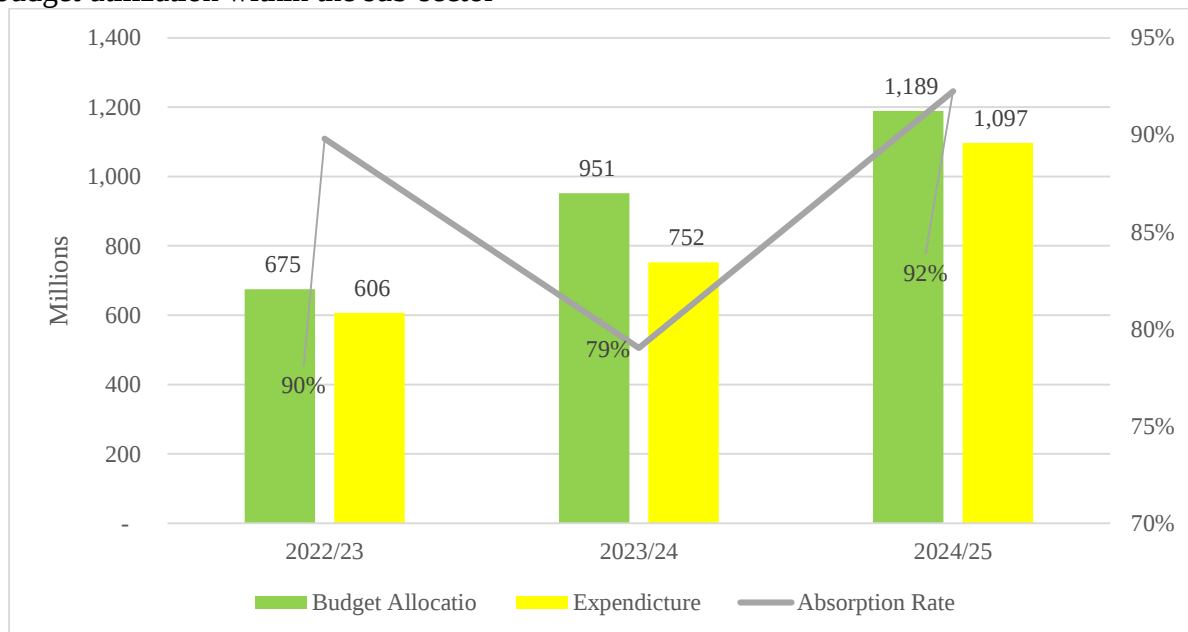


Figure 9: Education and Internship Sub Sector; FY 2022/23- FY 2024/25 Expenditure Performance

69. The sub sector made the following milestones during the period under review,

- a. **Early Childhood Development Education (ECDE) Programme.** The sub sector constructed 36 ECDE classrooms, with an additional 8 currently under construction. A total of 959 teachers were trained on the Nurturing Care Framework and the CBC curriculum to strengthen holistic child development. To nurture talent, ECDE learners were supported to participate in music festivals, with 95 learners advancing to the national level
- a) **Vocational Training.** To support vocational training, 53 out of 61 Vocational Training Centres (VTCs) received capitation to subsidize training costs and enhance access and a total of 900 youth across the county were enrolled in 15 VTCs under the 2jiajiri programme. In addition, two twin workshops were constructed to provide a conducive training environment.
- b) **Support to education programme.** In the year under review, the county government supported a total of 18,173 needy students with bursaries and 675 continuing students in secondary schools and universities with scholarships.
- c) **Library Services.** In the year under review, Library utilization increased from 10,391 to 22,971 reflecting an uptake of the services by the public.

- d) **Internship, Mentorship and volunteerism programme.** The county offered 125 internship and 607 attachment opportunities to trainees. This was to increase the employability of our youth in the job market.

Table 14: Summary of ICT, Education and Internship Sub-Sector Indicator Achievements

Key Output	Key Performance Indicator	Baseline	FY 2024/25	
		2023/24	Target	Achieved
Programme Name: Early Childhood Development Education				
Objective: To enhance access to quality education				
Outcome: Improved access to quality Early Childhood Development and Education				
ECDE Infrastructural development	No. of ECDE centres with newly constructed classroom(s)	38	20	44
Teachers capacity building	No. of ECDE teachers capacity built	0	980	959
Increased ECDE Enrolment	No. ECDE learners under the Capitation	37,810	45,000	39,246
Programme: County Bursary and Scholarship				
Objective: To enhance access, retention and transition				
Outcome: Increased retention and transition				
Retention and transition rates improved	No. of bursary beneficiaries	14,388	3,000	18,173
	No. of scholarship beneficiaries	675	720	675
Programme: Community Library and Resource Centre Services				
Objective: To promote an environment for information mining, learning and sharing				
Outcome: Improved literacy and skill levels for the community				
Access to information resources enhanced	No. of libraries established	0	1	0
	No. of citizens accessing community library and Resource Centre services	10,391	5,000	22,971
Programme: Technical and vocational training				
Objective: Improved access to quality technical and vocational training				
Outcome: To enhance access and equity to quality education and training				
VTCs Infrastructural development	No. of Model VTCs established	0	2	0
	No of VTCs rehabilitated and equipped;	14	2	3
VTCs supported with capitation	No. of trainees under capitation	4,417	5,000	4,716
Human resource development	No. of instructors trained	0	60	0
Programme: Internship, Mentorship and volunteerism				
Objective: To enhance skills and develop capacities for the job market				
Outcome: Improved youth employability				
Interns engaged	No. of interns under internship programme	100	90	125
Attachés engaged	No. of attaches engaged	785	500	607

Gender and Social Services Sub-Sector

70. In the FY2024/25, the sub sector of Gender, Children, Youth, Sports and Social Services spent a total of KShs. 228,356,600 against the total departmental allocation of KShs. 274,949,771 representing 83 percent absorption rate. This was a 3 percent decrease from 86 percent absorption rate reported in FY 2023/24 and 2022/23.

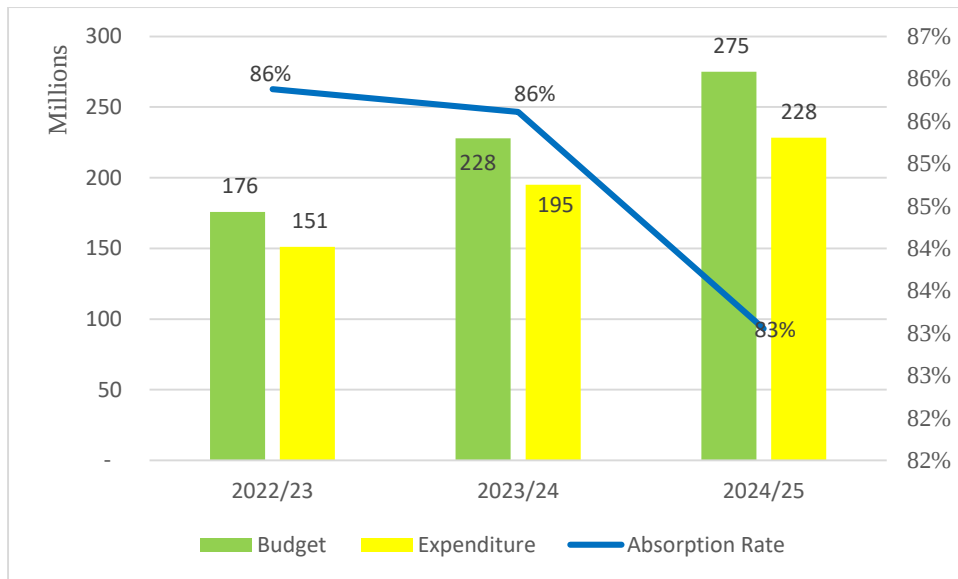


Figure 10: Gender and social services sub sector, FY 2022/23- FY 2024/25 Expenditure performance

71. In the period under review, the sub sector supported 200 elderly persons with food and non-food items, 576 persons living with disabilities with assorted assistive devices, 147 organized groups were issued with tents, chairs, public address systems and water tanks for social economic empowerment and 5,000 teenage boys and girls were issued with dignity packs.
72. The government engaged 11 apprentices, trained 317 youths on driving skills and issued 30 youths with tools of trade. On sports and talent development, three levels of sports (at ward level “Ligi Mashinani”, sub county and county level “supa cup” were organized and teams awarded with cash prizes, sports gears and equipment. The sector also supported the County teams to participate in National level ‘KYISA’ games and as a result, six (6) sportspersons transitioned into professional sports. The government invested in sports infrastructure development through development of six playing fields.

Table 15: Gender Key Performance Indicators

Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets		
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Support to elderly	Vulnerable population supported through tailored programmes to enhance their well-being.	No. of elderly persons supported with food and non-food items	1,333	3,000	3,500	2,340	1,832	200
Support to persons with disabilities		No. of persons with disabilities supported with assorted assistive devices	400	50	75	56	206	576
Dignity pack program	School going boys and girls supported with dignity packs.	No. of boys and girls issued with dignity packs	3,000	3,000	3,000	1,400	1,600	5,000

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Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets		
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Support to groups	Organized groups supported with items for socio-economic empowerment .	No. of organized groups supported with items for socio-economic empowerment		60	60		93	147
Infrastructural development	Construction of talent centers/stadium	No. of talent centers developed	1	1	1	0	0	0
	Upgrading of sporting infrastructure	No. of play fields developed	3	3	6	3	7	6
	Sports leagues (Li Mashinani/ supa cup and KYISA) supported	No. of sports leagues supported	3	3	3	3	3	3
Makueni Youth Apprenticeship Programme (MYAP)	Youth engaged in Makueni Youth Apprenticeship Programme (MYAP)	No. of youth engaged in MYAP programme	350	350	350	56	128	11
No. of youth under Ujuzi teke-teke Programme	Youth trained and issued with tools of trade	No. of Youth trained and issued with tools of trade	60	100	150	93	97	30
Transport sector support (Bodaboda and driving sector)	Youth trained on riding and driving and issued with licenses.	No. of youth trained and issued with riding and driving licenses	0	111	317	0	111	317
	Bodaboda SACCOs supported to strengthen their income-generating capacity	No. of SACCOs supported through tailored support programmes	0	1	1	0	1	1

2.6.6. General Economic and Commercial Affairs Sector

73. In FY 2024/25 the sector allocation increased from KShs 168,577,605 to KShs 176,206,485 with an expenditure of Kshs 150,200,124 representing an absorption rate of 85 percent. This was a decline from 88 percent reported in FY 2023/24.

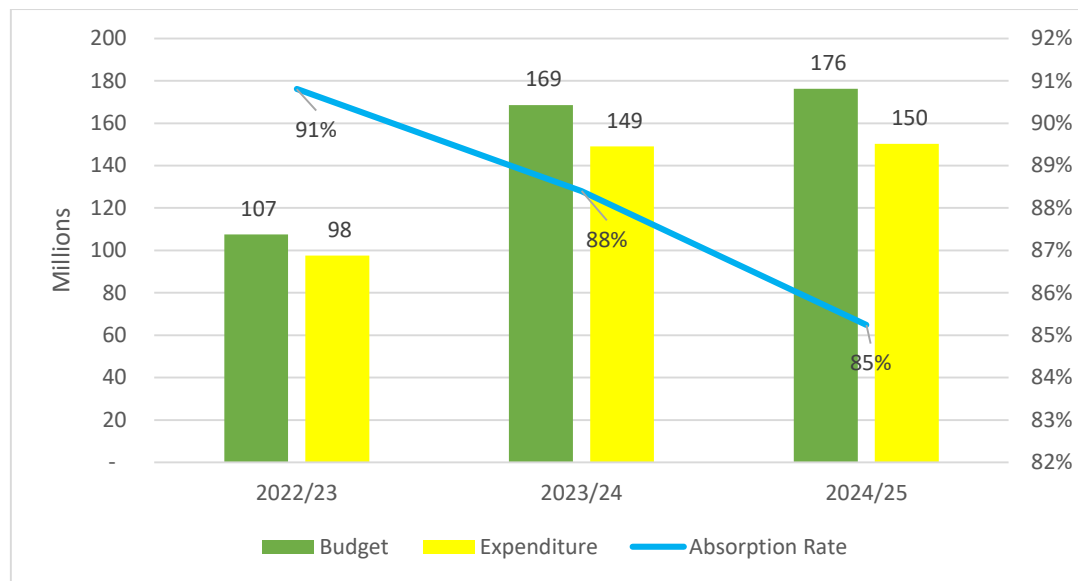


Figure 11; General Economic and Commercial Affairs Sector, FY 2022/23- FY 2024/25 Expenditure performance

a) Trade promotion

74. The sector has created a conducive business environment by building the capacity of 425 entrepreneurs across all tiers of MSMEs, equipping them with essential entrepreneurial skills. To promote fair trade and safeguard consumer interests, 5,600 weighing and measuring instruments were verified, and 842 business premises inspected for regulatory compliance. These initiatives not only strengthened consumer protection but also generated KShs. 1,092,095 in own-source revenue. To improve market access and visibility for local products, the sector sponsored 16 youth and women-led MSMEs to participate in exhibitions organized by the Kenya Association of Manufacturers. In collaboration with the World Food Program (WFP), the sector also sensitized six women-led agro-based cottage industries and ten aggregators on the use of the Soko Makueni online marketing platform, the Weights and Measures Act, and the Trade Descriptions Act. Additionally, market governance was strengthened through the establishment of 87 market committees across the county, enhancing coordination, accountability, and effective management of trading spaces.

Tourism

75. To promote tourism development, the County Government implemented several key initiatives. Signage was installed at three strategic sites—Mbui Nzau, Nzau Hill, and Kivale Hill—officially launching Mbui Nzau as a new hiking destination. Additionally, 69 tourism stakeholders were sensitized on how to on-board their products onto the Destination Makueni platform. The County also supported six sector players to exhibit under the Destination Makueni booth at the Magical Kenya Travel Expo 2024. To further enhance the visitor experience and improve accessibility, one key tourism-supporting infrastructure was upgraded.

b) Culture Promotion

76. The Cultural sub-sector continued to raise its profile by hosting two cultural festivals and exhibitions, while also supporting 10 artists, particularly in music and the performing arts. In the area of cultural heritage, the department organized two major events dedicated to the development, preservation, and promotion of local traditions. Additionally, 342 participants were supported to perform at the 97th edition of the Kenya Music and Cultural

Festival (KMCF) held in Taita Taveta County. The county achieved outstanding success at the event, securing 17 trophies and over 30 certificates for entries ranked first to third. To further promote local talent, 103 artists, including gospel and secular musicians as well as church choirs—received professional recording support at the Makueni Recording Studio, thereby improving access to quality production services.

Table 16, Trade Key Performance Indicators

Key Output	Key Performance Indicators	Baseline 2023/24	FY 2024/25	
			Target (s)	Actual Achievements
Programme Name: Trade Development and Promotion				
Outcome: Improved income from trade activities				
Objective: To enhance both farm and nonfarm trade activities in the county				
Business resilience enhanced	No. of MSMEs trained to enhance entrepreneurial skills	444	150	425
	No. of MSMEs accessing business finance	0	150	0
	No. of stakeholder engagement forums held	0	15	69
Decent trade infrastructures constructed	Decent trade infrastructures constructed	0	20	87
	No. of skip bins installed for solid waste collection in designated areas.	0	4	4
	No. sanitation blocks constructed in public markets	0	30	13
Sub Programme : Consumer Protection				
Objective: To Strengthen fair trade practices in the county				
outcome: Increased compliance with the trade fair practices				
Reported incidences of unfair trade practices reduced	Proportion of businesses complying with the Weights and Measures Act (CAP 513) and Trade Descriptions Act (CAP 505), Laws of Kenya	50%	70%	80%
	No. of weight and measure equipment’s inspected and verified	3350	4000	5,600
Programme Name: Industrial Development and Promotion				
Outcome: Increased decent job opportunities created				
Objective: To promote cottage industries development in the county				
Value addition processes and innovations increased	No. of cottage industries promoted	6	10	1
	No. of business innovations supported	4	10	10
Programme Name: Marketing				
Outcome: Enhanced market access to county products				
Objective: To enhance county products visibility and market access				
Market access for county products enhanced	No. of new market linkages and networks established through trade fairs and exhibition	15	10	0
	No. of trade fairs and exhibitions held	4	2	4
	Number of producers linked to market	24	30	35
	No signage in strategic locations in the county	2	3	4
Programme Name: Tourism Development and Promotion				

Key Output	Key Performance Indicators	Baseline 2023/24	FY 2024/25	
			Target (s)	Actual Achievements
Outcome: Increased earnings from tourism				
Objective: To increase earnings through enhanced tourism activities in the county				
Tourism activities enhanced	No. of innovative tourist attraction high value niche products developed	1	4	4
	No. of promotional activities conducted	4	3	2
	No. of Tourism sector stakeholders supported	15	15	75
Programme Name: Art and Creative Industries and Culture Development and Promotion				
Objective: To increase earnings from Art and Creative Industries and Culture in the county				
Outcome: Enhanced income generation and society cohesion				
Cultural attractions and activities increased	Cultural attractions and activities increased documented	65	25	0
	No. of heritage infrastructure developed and operationalized	1	1	0
Music and creative arts enhanced	No of Akamba traditional/ indigenous knowledge and cultural expressions documented and digitized	63	10	12
	No of music and cultural festivals held	6	3	3
	No of artists recorded at the Makueni recording studios	60	138	103

2.6.7. Lands and Urban Development Sector

77. The sector's budget allocation for FY 2024/25 was KShs. 808,912,731 composing of KShs. 120,245,616 for Wote Municipality, KShs. 69,590,011 for Emali-Sultan Hamud Municipality and KShs. 619,077,104 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs. 462,473,482 translating to an absorption rate of 57 percent, a decline from 71 percent recorded in FY 2023/24.

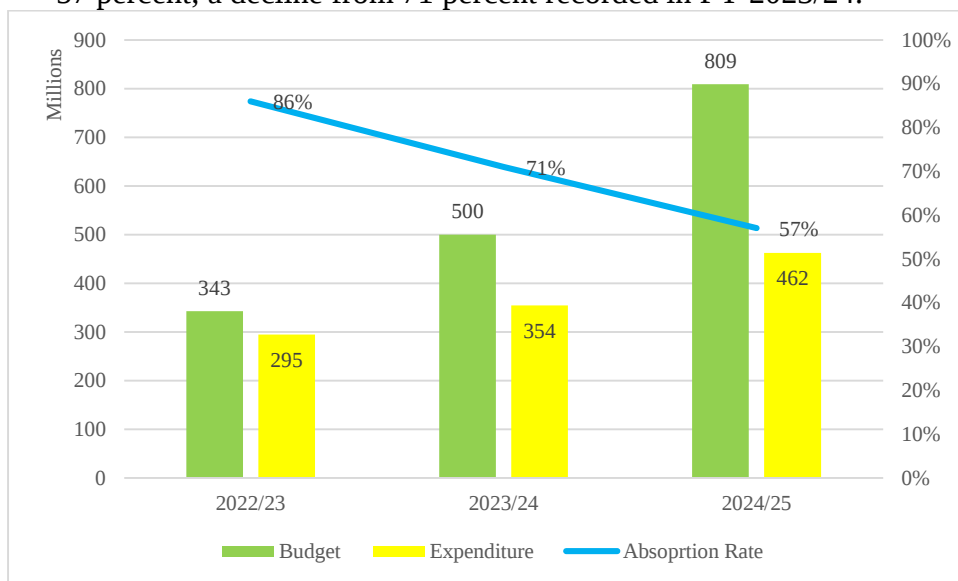


Figure 12: Lands and Urban Development Sector, FY 2022/23- FY 2024/25 Expenditure performance

78. The sector made significant progress in urban development and land management during the period under review; urban physical development plan was prepared for Tawa town to guide development of the town, Ardhi Makueni system rolled out and implemented and digitization of land management and administration undertaken. Six urban plans (Kathulumbi, Kalawa, Kwa Kathoka, Thithi, Kiboko and Kayata) were approved for proper planning and organization of the markets. To secure land tenure and property rights for citizens, the County Government supported the issuance of 700 title deeds and a total of 283 letters of allotment, besides initiating the processing of leasehold titles. The Sector initiated the process of acquiring land for the construction of Mulata and Ndumoni dispensaries in Nzau/Kilili/Kalamba Ward.
79. To improve the urban infrastructure, an area of 2,720m² was Cabro-paved along the stretch from Galana to Co-operative Bank Junction in Wote Municipality to expand parking space, enhance storm-water drainage and flood control, and improve the overall aesthetics of the town. Emali-Sultan Hamud Municipality opened and unclogged 4,350 meters of drainage channels in Emali and Sultan Hamud towns, engaged 464 market cleaners on a casual basis to manage solid waste across 28 urban centres and procured a cleaning machinery package (tractor, trailer, bowser, and pump) to enhance sanitation services, alongside the provision of protective gear for market cleaners.
80. In FY 2024/2025, the sector made significant progress towards the Kee-Mbooni Municipality. The Charter was prepared and approved, paving the way for the operationalization of the municipality

Table 17, Lands Key Performance Indicators Achievements

Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets		
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Issuance of title deeds	Entries into the title deed registers.	No. of entries into the title deed registers.	200	20,000	20,000	1,000	27,000	1,000
	Title deeds issued	No. of title deeds issued to the community	200		50,000		104,061	700
Resolution of boundary disputes	Land disputes solved	No. of land disputes resolved	100	100	100		-	100
Land adjudication and settlement	Complete land adjudication	Land adjudication and settlement	6	6	5	6	2	1
Purchase of land	Enhanced County Investment opportunities.	No. of land parcels purchased for strategic investment	3	3	5	0	3	1
		No. of maps and beacons done for public lands in major centres	10	10	6		6	6
	Increased Security of	No. of markets with deed plans	3	3	3	2	2	2

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Programme	Key Output	Key Performance Indicator	Planned Targets			Achieved Targets		
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
	tenure for the plot owners.	No of systems integrated to revenue collection system	1	1	2	1	1	1
Objective: To promote sustainable land use planning								
Spatial planning	Enhanced harmonious development of urban areas.	No. of approved Market Physical and Urban Land Use Plans.	1	6	1	1	6	1
		No. of approved plans implemented	2	2	1	2	2	1
Land Digitization and Administration	GIS based physical and land use plans prepared	No. of GIS based physical and land use plans prepared	1	6	1	1	6	1
	Plots verified and validated	No. of plots verified and validated	1,500	1,500	2,400	2,700	2,600	3,500
Programme Name: Municipalities and Town Establishment								
Urban development	Improved urban areas' livability	Proportion of Municipal functions transferred	50%	50%	90%	50	50	0
		KMs of road Cabro paved	5	5	2	5	0.8	0.1
		No. of street naming systems established	1	1	1	0	0	0
		No. floodlights installed	20	28	12	27	1	1
		Kilometres of urban roads tarmacked	1	5	10	1.1	0	0
		Kilometres of pedestrian walkways constructed	1	1.5	5	1.5	3	0
		Kilometres storm water drainage systems constructed	1	1.1	5	1.1	0.5	0.7
		No. of Bus parks constructed	1	2	1	0	0	0

2.6.8. Devolution Sector

81. In FY 2024/25, the sector recorded an expenditure of KShs. 1,901,015,146 against a budget of KShs. 2,017,287,909 representing an absorption rate of 94 percent, which was

four percent increase compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years

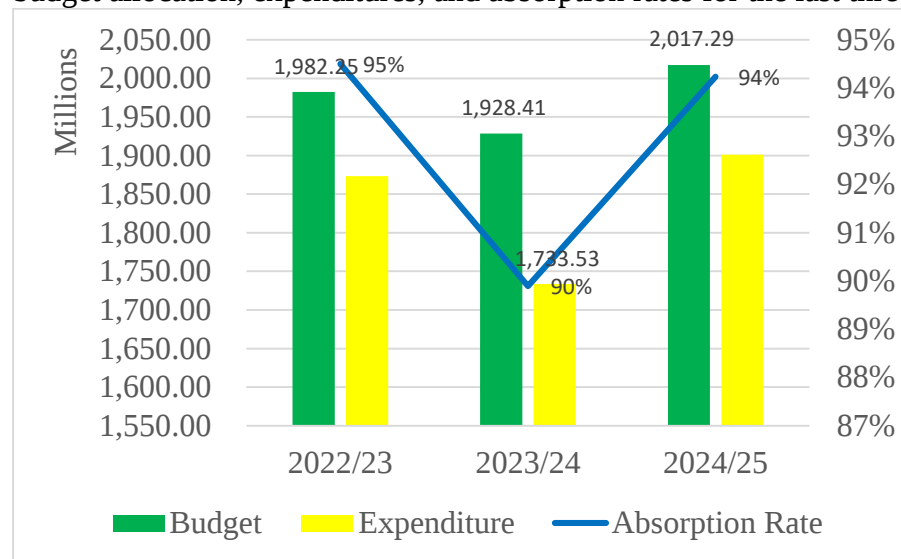


Figure 13; Devolution sector, FY 2022/23- FY 2024/25 Expenditure performance

82. 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 period under review, the sector made the following milestones;
83. Legal Services; The Office of County attorney reviewed seven legislations, three policies, and facilitated the drafting of eight Bills and three additional policies, including key laws on Public participation, Forestry, Climate Change, and Solid Waste Management.
84. Legal access and awareness were also expanded through facilitation of 7 legal advisory clinics focused on land and succession matters. These clinics benefited 2,917 residents and enabled 304 households to file succession petitions, promoting access to justice and peaceful resolution of inheritance disputes.
85. Resource Mobilization; The county has stepped up efforts in resource mobilization to improve fiscal discipline and accountability. Own Source Revenue was KShs 1,290,552,746 representing performance of 88 percent as compared to the target of Kshs 1,471,433,323 for the financial year. This presented 23 percent increase compared to FY 2023/24
86. Data Management; The government Invested in data management and statistics which play a key role in informing planning, budgeting and reporting. In collaboration with KNBS prepared the County Statistical Abstract 2024, which has guided the planning and budgeting of the county government and other development partners. Further, the sector prepared and disseminated Development Profile for each ward that provides an overview of milestones achieved in County for the FY 2022/23 and FY2023/24. It also prepared the strategic plan for the Department of Finance and socio Economic Planning and CIDP III Indicators handbook that will track the level of implementation CIDP
87. Participatory Development and Civic Education; the County continued to promote inclusive governance through extensive public participation and civic education initiatives. Over the period a total of 394,527 residents participated in public forums on key bills and budgeting process.

88. A total of 5,898 Developments Committee Members were elected and institutionalized from cluster to ward level to ensure inclusive planning and decision-making and 543 PMCs established and trained to oversee the implementation of all county projects
89. Disaster Management; The county effectively responded to 75 emergencies, including fires, drowning incidents, crocodile attacks, and pit rescues, leading to the successful rescue of over 100 victims and safeguarding of property worth Millions.
90. Public Service Transformation; County Public Service Board recruited 109 officers, promoted 409 officers and reviewed terms of employment from contractual to permanent and pensionable terms for 705 officers across the County Departments
91. Kenya Devolution Support Programme (KDSP II); The program aims to strengthen county performance in financing, management, coordination, and accountability of resources through three key result areas. Under Sustainable Financing and Expenditure Management, revenue administration was enhanced through regular updating of revenue systems. Key policy instruments such as the Revenue Enhancement Action Plan, Finance Bill, and Tax Waivers Bill, as well as the mapping of revenue streams, was realized. These interventions shall strengthen the county's ability to mobilize and manage own-source revenue more effectively.
92. Intergovernmental Coordination, Institutional Performance, and Human Resource Management, payroll processes were fully automated with all staff migrated to HRIS-Ke, staff and skills audits initiated, and HRMIS rolled out. Further, Payroll audit implementation plans were developed, while performance contracting was cascaded across departments with integrated performance management practices applied. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.
93. Oversight, Participation, and Accountability, the county promoted openness and citizen engagement by updating the project monitoring system, training project management committees, and taking stock of projects implemented from FY 2013/14 to FY 2024/25, including geo-spatial mapping.

Table 18; Devolution Sector, Key Performance Indicators Achievement

Sub programme	Key Output	Key Performance Indicator	Baseline 2023/24	FY 2024/25	
				Targ ets	Actual Achieve ments
Programme Name: Public Service Management Reforms					
Objective: To enhance human resource management systems and structures					
Outcome: Improved human resource productivity					
Human resource Management and Development	Employee satisfaction enhanced	Employees satisfaction level	70	80	85
		Schemes of service prepared and validated	10	50	40
	Human resource planning improved	No. of HR Skills Audits conducted	0	1	1
		% of automation HR functions	10	70	50
		No. of HR plans prepared	1	1	0
		Roll out of new Payroll System –UHR	0	1	1
		No of staff recruited	-	200	109
		No. of Staff promoted	-	500	402
		No. of staff under reviewed terms	-	1000	709
		Average turnaround time for recruitment (months)	-	8	6
		Average time taken to conclude disciplinary cases (months)	-	6	5
Programme Name: Public Service Performance Management and Delivery Services					

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Sub programme	Key Output	Key Performance Indicator	Baseline 2023/24	FY 2024/25	
				Targ ets	Actual Achieve ments
Objective: Improve Performance, service delivery and efficiency					
Outcome: Efficient and effective service delivery to the citizenry					
Performance Management	Customer satisfaction surveys conducted	Satisfaction in service delivery/ customer satisfaction	60	65	60
		No. of ISO Audit reports prepare	1	1	0
	Performance management improved	% of staff meeting 70% of performance appraisal targets	100	100	100
		% of Performance evaluations completed on time	80	100	90
		county performance management framework established	1	1	1
Programme Name: County Leadership, Governance and Coordination					
Objective: To ensure effective and efficient running of the County Affairs as provided for by the Constitution					
Outcome: Strengthened county governance, coordination and management of county services					
Governance	Governance and service delivery enhanced	Number of CBEF meetings held	6	6	6
		Number of Annual progress report address delivered	1	1	0
		Executive circulars issued and implemented	2	4	2
		Proportion of county services decentralized	-	50	70
		No. of village councils established	0	60	0
		Report on promotion of values and principles	1	1	1
		No. of Strategic Plans prepared	0	1	-
		No. of communication strategy developed and implemented	0	1	-
	Decentralized office blocks constructed	No. of decentralized offices constructed	-	8	0
Strategic Partnership and intergovernmental relations	Strategic Partnerships strengthened	No. of non-state actors engaged in county development	215	70	56
		No. of MoUs signed and implemented	56	2	8
		No. of SEKEB meeting held	3	4	4
		No. of Partners conference held	1	1	11
Programme Name: Legal & advisory services					
Objective: To provide legal support and ensure compliance to safeguard county interests and promote good governance					
Outcome: Enhanced legal compliance and protection of county interests in governance, service delivery, and development initiatives					
Legal & advisory services	Improved legal services	Number of litigation cases concluded	2	3	
		Number of Succession cases handled	1,500	1,000	
		Number of county bills formulated	2	8	3
		Number of conveyancing documents drafted	2	5	8
		No of clinic held	-	7	9
		No. of Legal advisories done	-	6	6
		No. of signed MOUs	-	12	12
		No. of policies formulated	-	4	4
Programme Name: Resource Mobilization					
Objective: Enhance resource management and utilization					
Outcome: Increased resources for sustainable development					
Revenue Mobilization	Enhanced county resource basket	Own source revenue collected (Million)	1,045	1,471	1,210
		Value of projects funded by development partners (Million)	348	1000	846
Programme Name: Public Finance Management					
Objective: Transparent and accountable management of public resources					

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Sub programme	Key Output	Key Performance Indicator	Baseline 2023/24	FY 2024/25	
				Targ ets	Actual Achieve ments
Outcome: Enhanced fiscal responsibility and accountability					
Public Finance Management	Improved public expenditure and financial accountability	No. of statutory documents prepared and published	20	20	20
		% of development budget in the total county budget.	32	35	30
		% of procurement undertaken through e-procurement	100	100	100
Programme Name: Result-Based Monitoring and Evaluation					
Objective: To strengthen use of data for planning and tracking of implementation of development policies, strategies, programmes and projects					
Outcome: Enhanced Evidence-Based Decision Making for Socio-Economic Development					
County statistics Production and management	Statistics reports prepared	No. of CSAs published	1	1	1
Monitoring and Evaluation	Progress reports prepared	No. of Periodic progress reports prepared and disseminated	4	4	4
		No. of Ward Development Profiles Developed and Disseminated	30	30	30
		No. of Indicators Handbook prepared	0	1	1
Programme Name: Disaster Risk Mitigation and Preparedness					
Objective: To ensure efficient and effective disaster preparedness, mitigation, response and management and mainstreaming					
Outcome: Reduced disaster incidences, impact and response time					
Disaster management and coordination	Disaster management and coordination strengthened	No. of DRM frameworks developed	1	1	2
		No. of DRM information database developed	0	1	1
		No. of early warning information reports	4	4	2
		% of county expenditure allocated to disaster mitigation and prevention	0.8	2	1
Programme Name: Participatory Development and Civic Education					
Objective: To empower the citizenry in achieving meaningful participation in development activities.					
Outcome: Effective citizen engagement					
Public Participation	Participatory development enhanced	% of population involved in participatory and representative decision making	24	38	35
		No. of development committees established and operationalized	0	3,825	3,898
		No. of PMCs elected and trained		600	543
Civic Education	Civic education improved	No. of civic and feedback forums held	-	360	360
		No. of resource materials developed and shared with the citizens	0	7	7
		No. of civic education curriculum developed and disseminated	0	1	1
Research and documentation	Centre for Devolution and Participatory Development (Community led development school) established	Community Led Development School developed and operationalized	0	1	1
		Research , documentation and knowledge management unit operationalized	0	1	1

2.7.FY 2025/26 First Quarter Fiscal Performance

2.7.1. Total Revenue Receipts

The total revenue projection for the year amounts to KShs. 11,542,107,627 comprising of KShs 1,500,000,000 as own source revenue, KShs 8,866,423,364 as equitable share, and KShs 1,175,684,263 as conditional allocations, loans and grants. The overall revenue receipts during the period ended 30th September 2025 was to KShs. 1,680,423,903 representing 15 percent performance. County own generated revenue and equitable share performed at 16 percent while Conditional Allocations, Loans and Grants performed at zero percent.

Table 19,Budget Status Absorption: Revenue Receipts

No	Revenue Source	FY 2025/26 Budget Estimates	Performance -September 30, 2025	Balance	Performance Rate (%)
1	Equitable Share	8,866,423,364	1,440,378,070	7,426,045,294	16%
2	Conditional Allocations, Loans and Grants	1,175,684,263	0	1,175,684,263	0%
3	County Own Generated Revenue	1,500,000,000	240,045,833	1,259,954,167	16%
	Total	11,542,107,627	1,680,423,903	9,861,683,724	15%

2.7.2. FY 2025/26 first quarter OSR Performance per Stream

The overall performance for own source revenue in the first quarter of FY 2025/26 was KShs 240,045,833 representing 16% performance. The performance of the OSR and the AIA is provided in table 20 below;

Table 20;FY 2025/26 first quarter OSR Performance per Stream

Revenue Source	FY 2025/26 Target	FY 2025/26 Actuals	Performance Rate (%)
OSR Performance			
OSR main Revenue streams	674,060,000	58,083,337	9%
Makueni Fruit Processing Plant Fees	70,840,000	2,722,754	4%
Sand Authority Fees	55,100,000	9,100,911	17%
Sub total	800,000,000	69,907,002	9%
AIA Performance			
Medical Health Services Fee	182,388,000	61,400,937	34%
NHIF, Edu Afya and Linda Mama	517,612,000	108,723,894	21%
Universal Health Care Registration		14,000	
Sub total	700,000,000	170,138,831	24%
Total	1,500,000,000	240,045,833	16%

Source: County Treasury

2.7.3. Expenditure Analysis

The County recorded an overall expenditure of KShs 1,506,799,586 representing 13 percent performance with County Executive and County Assembly recording KShs. 1,382,404,299 (13 percent) and KShs 124,395,287(14 percent) respectively. This included expenditures in respect with Medical Health Services Fees, SHA/SHIF Reimbursement Fees and Universal Health Care Registration Fees amounting to KShs. 170,138,831 utilized by health facilities at source as per FIF Act of 2023.

Recurrent expenditure for the County Executive amounted to KShs. 1,203,100,715 while development expenditure was KShs. 179,303,584.15. The recorded recurrent expenditure

comprised of KShs. 1,092,147,674.85 for personnel emoluments and KShs. 110,953,039.95 for operations and maintenance.

Table 21; FY 2025/26 Quarter Expenditure Performance by Economic Classification

No.	Economic Item	FY 2025/26 Printed Estimates	Expenditures September 30, 2025	Absorption Rate (%)
1	Personnel Emoluments	4,655,289,818	1,092,147,675	23%
2	Operation & Maintenance	2,115,028,086	110,953,040	5%
	Recurrent	6,770,317,903	1,203,100,715	18%
3	Development	3,874,158,408	179,303,584	5%
	Total Executive	10,644,476,312	1,382,404,299	13%
4	County Assembly	897,631,315	124,395,287	14%
	Total Budget	11,542,107,627	1,506,799,586	13%

2.7.4. Expenditure performance per department

The highest expenditure was recorded by the department of Health Services followed by department of Education with an expenditure of Kshs 946,182,539 and Kshs. 121,245,627. The expenditure per department is as presented in table below: -

Table 22; Budget Status Absorption per Department as at 30th September 2025

Code	Department	FY 2025/26 Budget Estimates	Personnel emoluments	Operations and Maintenance	Developmen t	Total Expenditure	Absorptio n Rate
3812	Governorship	516,102,747	13,119,097	25,217,627		38,336,724	7%
3814	County Secretary	266,644,377	32,552,075	979,800		33,531,875	13%
3812	County Attorney	78,655,833				0	0%
3815	Devolution, Public Participation, County administration and Special Programs	749,955,001	37,818,269	10,440,090		48,258,359	6%
3816	Finance and Socio-Economic Planning	532,886,380	38,731,353	8,356,400		47,087,753	9%
3817	Agriculture, Livestock, Fisheries and Cooperative Development	613,755,682	39,289,343	1,468,180		40,757,523	7%
3817	Makueni County Fruit Development and Marketing Authority	89,063,609				0	0%
3819	ICT, Education and Internship	1,068,339,937	120,285,628	960,000		121,245,628	11%

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Code	Department	FY 2025/26 Budget Estimates	Personnel emoluments	Operations and Maintenance	Developmen t	Total Expenditure	Absorptio n Rate
3825	Gender, Children, Youth, Sports and Social Services	267,938,299	9,094,054	1,606,600		10,700,654	4%
3820	Health Services	4,127,911,240	743,348,008	28,695,700	170,138,831	942,182,539	23%
3824	Trade, Marketing, Industry, Culture and Tourism	226,113,693	11,293,977	5,951,900		17,245,877	8%
3822	Infrastructure, Transport, Public Works, Housing and Energy	684,844,251	14,475,950	930,820		15,406,770	2%
3821	Lands, Urban Planning & Development, Environment and Climate change	432,923,215	10,143,972	24,152,443	9,164,753	43,461,168	10%
3821	Wote Municipality	156,627,548				0	0%
3821	Emali-Sultan Hamud Municipality	101,072,731				0	0%
3818	Water, Sanitation and Irrigation	563,841,990	14,351,587	2,193,480		16,545,067	3%
3818	Sand Conservation and Utilization Authority	94,048,596				0	0%
3813	County Public Service Board	73,751,184	7,644,363			7,644,363	10%
	Sub Totals	10,644,476,313	1,092,147,676	110,953,040	179,303,584	1,382,404,299	13%
3811	County Assembly	897,631,315	107,939,330	16,455,956		124,395,287	14%
	Sub Totals	11,542,107,628	1,200,087,006	127,408,996	179,303,584	1,506,799,587	13%

3.0.CHAPTER THREE: ECONOMIC DEVELOPMENT OUTLOOK

3.1.National Macro-Economic Performance

94. The national real Gross Domestic Product (GDP) increased from KShs 10,416,150 Million in 2023 to KShs 10,908,286 Million in 2024 (Economic Survey, 2025). This represents a 4.7 percent expansion, slightly higher than the 5.7 percent revised growth recorded in 2023. The 2024 performance reflects continued resilience of the economy, supported by stable macroeconomic policies, improved agricultural output, and recovery in key service sectors.

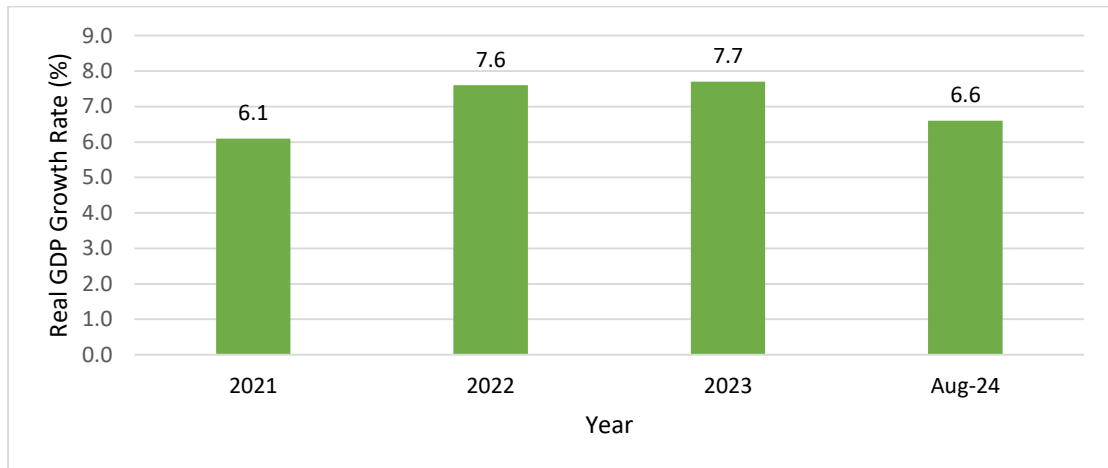


Figure 14, Real GDP Growth Rate, 2023–2024

95. The economic growth in 2024 was majorly driven by the agricultural sector, which sustained its strong rebound. The Gross Value Added (GVA) from Agriculture, Forestry, and Fishing expanded by 4.6 percent, compared to a 6.6 percent in 2023. The growth was a result of the varied changing weather patterns throughout the year; the long rain was above average and short rain below average. Other major sectors that supported growth in 2024 included: Financial and Insurance 7.6 percent slightly lower than 10.1 percent in 2023, reflecting tighter credit conditions, Transportation and Storage 4.4 percent compared to a growth of 5.5 percent in 2023, Manufacturing sector 2.8 per cent in 2024 compared to 2.2 percent growth in 2023, Accommodation and Food Services 25.7 percent, slowed from 33.6 percent in 2023, though still reflecting a strong post-pandemic rebound in tourism and Information and Communication recorded a decelerated growth of 7.2 percent compared to 10.3 percent in 2023)

3.1.2 Central Bank Rate

96. The Central Bank Rate (CBR) has eased monetary policy by lowering rates from 13.0 percent in August 2024 to 9.5 percent in August 2025. The decision was driven by the need to further contain inflationary pressures arising from persistent currency depreciation and elevated global commodity prices. Short term interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 9.5 percent in August 2025 compared to 13.0 percent in August 2024.

3.1.3 Employment

97. Employment in both the informal and formal sectors, excluding pastoralist and small-scale farming, rose from 20.0 Million in 2023 to 20.8 Million in 2024. A total of 782.3 thousand jobs were generated in the economy in 2024 of which 78.6 thousand jobs were in the

modern sector reflecting a 2.4 percent growth. Additionally, there was a slowdown in the number of new jobs created in the informal sector from 720.9 thousand in 2023 to 703.7 thousand in 2024.

3.1.4 Inflation Rate

98. The annual inflation rate eased significantly from 6.6 percent in 2024 to 4.5 percent in 2025. The decline was largely supported by stable food supply, which offset the inflationary effects of high energy costs.

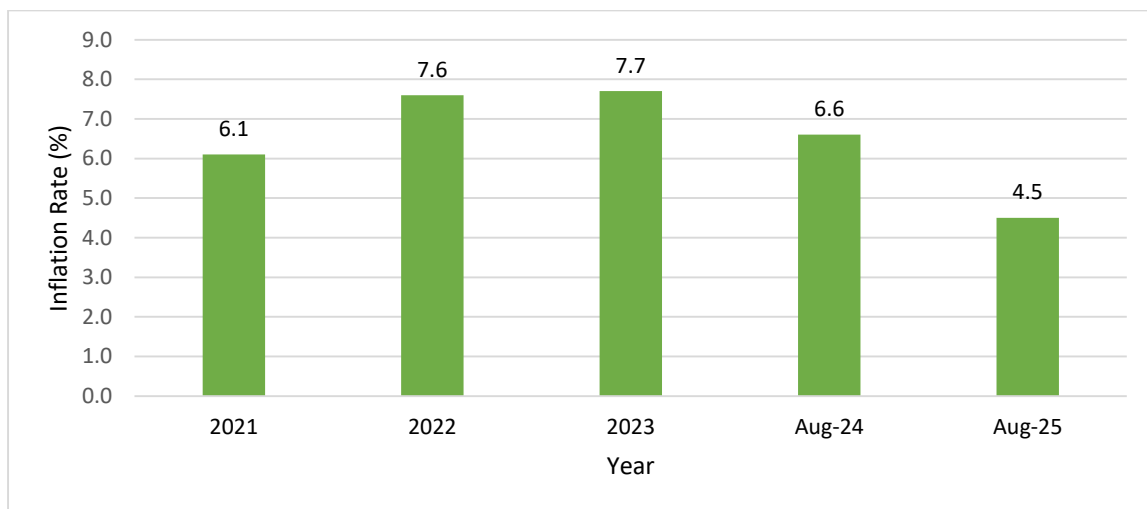


Figure 15, Inflation Rate, 2021-Aug 2025

3.1.5 Poverty Levels

99. Analysis of the 2022 Kenya Continuous Household Survey (KCHS) data revealed that the individual poverty headcount rate was at 39.8 percent in 2022 compared to 38.6 percent in 2021. This implies that 20.2 Million individuals were unable to meet the overall poverty threshold. The rate was lower in urban areas compared to rural areas with 33.2 and 42.9 respectively.

100. Estimating the overall poverty rate at the household level in 2022 suggests that about 3 in 10 households in Kenya are poor (2022 Kenya Poverty Report) with a poverty gap of 8 percent. Household poverty is higher in rural areas compared to urban areas with rates of 38 percent and 26 percent respectively across all age groups.

101. The findings further showed that the hard-core poverty headcount rate for individuals was 7.1 percent in 2022 meaning 3.6 Million individuals lived in conditions of abject poverty.

3.2 County Economic Performance and Outlook

3.2.1 County Economic Performance

3.2.1.1 Gross County Product (GCP)

102. Gross County Product (GCP) is an essential economic metric that measures the value of goods and services produced within a county. It helps in assessing regional economic performance and identifying disparities among counties. Makueni County contributed 1.1 percent to the national GDP annually (GCP, 2024). Makueni Gross County Product (GCP)

increased from KShs 108.701 Billion in 2019 to KShs 151.124 Billion in 2023 as shown in the figure 15 below.

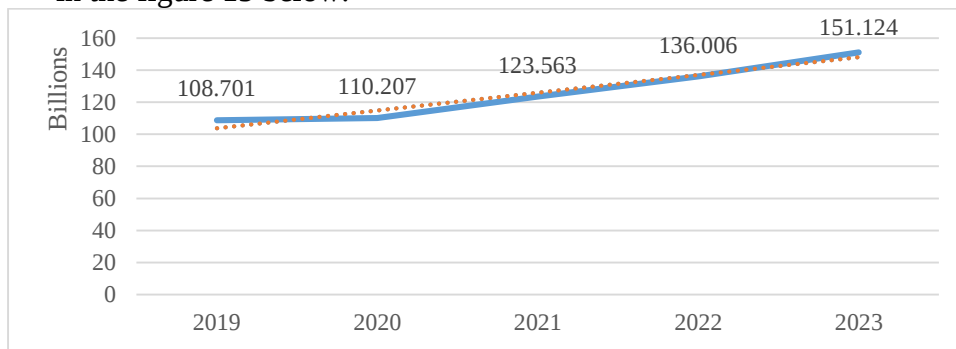


Figure 16; Makueni Gross County Product (2019-2023)

Source: KNBS GCP Report 2024.

3.2.1.2 County poverty rate

103. According to the Kenya Poverty Report 2022, the monetary poverty rate in Makueni County stood at 44 percent, which is slightly above the national rate of 38.6 percent. Among children in the county (ages under 18), the poverty headcount was about 39 percent, and the food poverty rate (i.e. lacking adequate food consumption) reached 32 percent. This level of poverty affects tens of thousands of households across rural and peri-urban parts of Makueni, constraining access to health, education, nutrition, and economic opportunities. The persistent gap between county and national poverty rates signals the need for stronger social protection, livelihood diversification, and targeted interventions to uplift vulnerable populations.

3.2.1.3 Per Capita Income

104. The county realized an increase in the per capita income from KShs. 131,954 in 2022 to 144,991 in 2023. This was attributed to improved performance of the county's key sectors; the service and agriculture sectors.

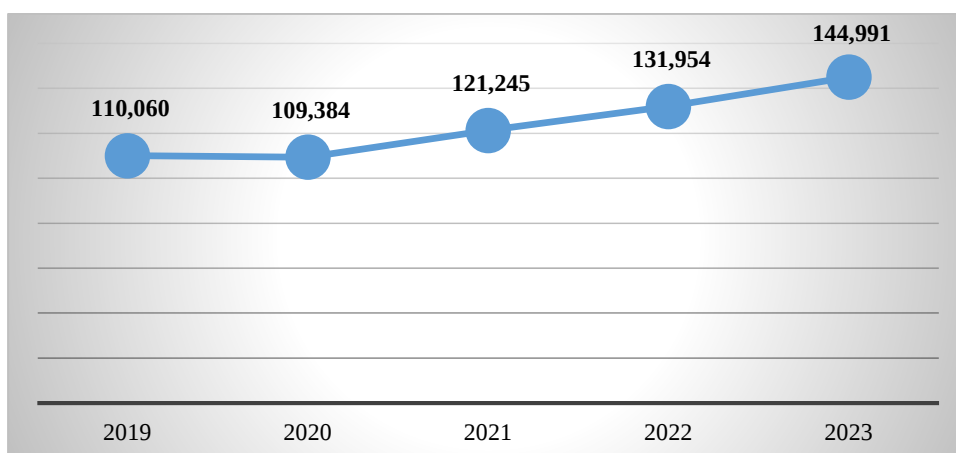


Figure 17; Makueni County, Per Capita Income

3.2.2 County Sectoral Outlook

105. In 2025, Makueni County is expected to sustain moderate economic momentum, riding on national recovery trends and county-level interventions. Kenya's GDP is projected at 5.4 percent in 2025. Within the county, growth will be driven by agriculture, value-

addition, and services anchoring local incomes. The county will emphasize agricultural modernization by promoting certified inputs, irrigated farming, and agro-processing to stabilize yields and boost food security. MSMEs and trade are projected to play a pivotal role in employment and revenue growth, supported by capacity building, improved market access, and enhanced infrastructure. Investments in water harvesting, rural roads, and digital systems will further facilitate cross-sectoral productivity gains. However, the outlook flags risks from erratic weather, and fiscal constraints, making resilience measures and fiscal prudence vital for achieving sustainable growth.

3.2.2 County Fiscal Outlook

106. The government is committed to enhancing resource mobilization as a core driver for the county's socio-economic transformation. In FY 2024/25, the county's own-source revenue rose to KShs 1.471 Billion, reflecting a 41 percent increase from the previous. The projection in FY 2025/26 is KShs 1.5 Billion. Additionally, the county aims to minimize its dependence on national government transfer, which is on a declining trend. To accomplish this goal, the County will implement programs that support local economic growth, with the expectation that it will lead to enhanced revenue generation for the County's development. The government will actively establish new and strengthen existing partnerships and collaborations with donors and private investors to access additional resources for funding the County's development agenda.

4.0.CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK

4.1.Adjustment to the FY 2025/26 Budget

107. The FY 2025/26 Budget is anchored in the county’s development philosophy, “*Wauni wa Kwika Nesa na Ulungalu*” embodying the commitment to act with integrity and serves as a unifying call under the motto, “Our People, Our Priority.” The development theme for FY 2025/26, “Stimulating Local Economies for Shared Prosperity,” emphasizes the promotion of local economic actors, sustainable growth, and enhanced service delivery, all aimed at improving the quality of life for the county’s citizens. Key initiatives include supporting Micro, Small, and Medium-sized Enterprises (MSMEs), enhancing market infrastructure, promoting value addition for local produce, developing cottage industries, and developing tourism infrastructure. The plan also aims to strengthen the county’s infrastructure, improve access to quality education and training, and ensure that development activities are integrated and aligned with county vision.
108. Revenues for FY 2025/26 are projected to increase to KShs. 1,500,000,000 from KShs. 1,471,433,323 in FY 2024/25, reflecting a growth of 2 percent. The budget will be financed from three primary sources: equitable share at 77 percent, conditional allocations, loans, and grants at 10 percent, and own source revenue at 13 percent. The government remains committed to strengthening its resource mobilization strategies by forging strategic development partnerships to ensure the successful delivery of targeted development outcomes over the medium term.
109. The recurrent expenditure for FY 2025/26 is projected at KShs. 7,609,949,219, representing a 2 percent increase from the FY 2024/25 printed budget estimates of KShs. 7,475,252,895. Development expenditure is estimated at KShs. 3,932,158,408, marking a 6 percent rise from KShs. 3,722,190,283 in the previous fiscal year. The county continues to uphold fiscal responsibility, with development spending accounting for 34 percent of the total county budget.
110. The FY 2025/26 budget estimates will be revised to incorporate cash balances carried forward from FY 2024/25, unutilized funds from loans and grants, additional receipts from National Treasury as per 2025 County Allocation of Revenue Act and Conditional Allocation of Revenue Bill. Additionally, provisions will be made to allocate resources for the continuation of ongoing projects from the FY 2024/25 financial year and outstanding payments.

4.2.Medium Term Fiscal Projections

4.2.1. Revenue Projections

111. The printed revenue estimates for FY 2025/26 stand at KShs. 11,542,107,627, reflecting a three percent increase from KShs. 11,197,443,178 in FY 2024/25. Revenue is projected to further increase to KShs. 11,752,019,917 in FY 2026/27, representing a two percent growth, followed by KShs. 11,852,019,917 in FY 2027/28 and KShs. 11,952,019,917 in FY 2028/29. This steady growth trajectory is attributed to improved performance in Own Source Revenue (OSR), as illustrated in Table 23.

Table 23: Fiscal Revenues for 2024/25-2028/29 MTEF Period (KShs)

Revenues	FY 2024/25 Printed Estimates	FY 2025/26 Printed Estimates	FY 2026/27 Projection	FY 2027/28 Projection	FY 2028/29 Projection
Equitable share from National Government	8,762,816,136	8,866,423,364	8,976,335,654	8,976,335,654	8,976,335,654
County generated revenue	1,444,578,170	1,500,000,000	1,600,000,000	1,700,000,000	1,800,000,000
Conditional allocations Loans and Grants -	990,048,872	1,175,684,263	1,175,684,263	1,175,684,263	1,175,684,263
Revenues	11,197,443,178	11,542,107,627	11,752,019,917	11,852,019,917	11,952,019,917

Source: Makueni County Treasury, September 2025

4.2.2. Own Source Revenue Mobilization

112. The County has steadily strengthened its revenue mobilization strategies, resulting in a 23 percent increase in total revenue collections in FY 2024/25. For FY 2025/26, the County targets to collect KShs. 1.5 Billion in Own Source Revenue (OSR), representing a 16 percent increase over the FY 2024/25 target. Projections indicate that OSR is expected to rise to KShs. 1.8 Billion in the medium term, reflecting continued efforts to enhance local revenue generation.

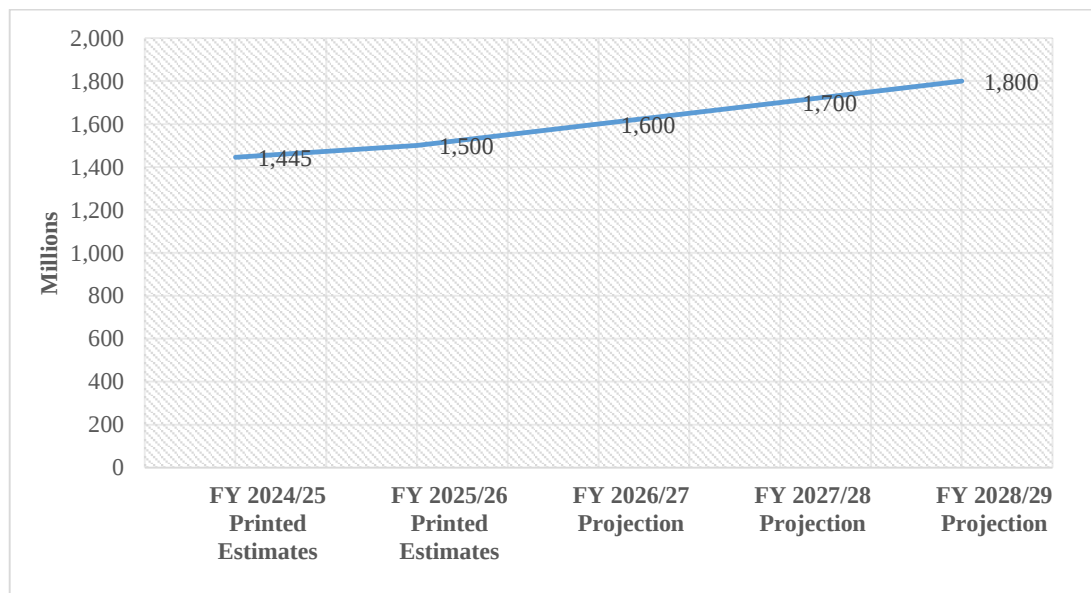


Figure 18: Projected County Own Source Revenue FY 2024/25 - 2028/29

Source: Makueni County Treasury,

113. Although Own Source Revenue (OSR) mobilization has shown gradual improvement over time, actual collections continue to fall short of their full potential primarily due to inefficiencies in revenue collection and administration. To address these challenges, the County Government will implement the following strategic initiatives:

Table 24: OSR mobilization challenges and proposed interventions

No	Challenges	Interventions
1.	Non-Compliance and Tax Evasion: Many informal sector players continue to operate outside formal registration frameworks	a) Implement targeted taxpayer education and sensitization campaigns. b) Promote benefits of formalization and voluntary compliance through community forums and media. c) Identify and train market leaders to serve as local revenue champions and peer educators.
2.	Economic Disruptions: Inflation, erratic weather patterns, and macroeconomic instability have affected incomes and business activities	a) Educate taxpayers on the benefits of timely payments, including 5–10% discounts for early settlement. b) Offer flexible or seasonal payment options to accommodate income variability..
3.	Inadequate and Inconsistent Property Data: Limited capacity to collect land-based revenue due to lack of a comprehensive property rates database.	a) Clean LIMs data by verifying ownership, correcting plot sizes, and removing duplicates. b) Complete GIS mapping of all parcels to support accurate billing and spatial analysis. c) Conduct arrears audit to write off uncollectible amounts and prioritize realistic debts. d) Fully integrate LIMs, Zizi, and EDAMS to ensure end-to-end digital transaction visibility. e) Review the 2% Struck rate policy and propose a tiered system that considers land use and affordability f) Develop automated reminders (SMS/Email). g) Enhance Ardhi Makueni portal.
4.	Human Resource Capacity Constraints	a) Conduct a skills audit and provide targeted training based on identified gaps. b) Introduce a performance-based reward system to recognize outstanding revenue officers and incentivize high performance. c) Establish continuous professional development programs.
5.	Gaps in Revenue Policy and Legislation	a) Review and update all revenue-related laws and by-laws to reflect current realities and priorities. b) Align county strategies with the National Policy to Support Enhancement of County Own-Source Revenue.

4.3.External resource mobilization, strengthening partnerships and collaborations

114. The county government's resource basket continues to experience minimal growth compared to the rising development needs and public expectations. This calls for sustained and innovative approaches to external resource mobilization and strengthened partnerships to complement own-source revenues and equitable share. In FY 2026/27, the county will;
- a) Deepen collaboration with international development organizations, bilateral and multilateral agencies, and NGOs to secure financing and technical assistance aligned to CIDP 2023–2027 priorities.
 - b) Scale up engagement with the private sector through Corporate Social Responsibility (CSR) programs and Public–Private Partnerships (PPPs), particularly in health, water, renewable energy, agriculture value addition, and market infrastructure.
 - c) Expand partnerships with foundations, CBOs, FBOs, philanthropic organizations, and the Makueni diaspora to mobilize grants, donations, and social investment towards flagship programs.
 - d) Strengthen the County Resource Mobilization and Partnerships Unit to coordinate partner engagement, map stakeholders, track funding opportunities, and prepare bankable project proposals.
 - e) Strengthen community participation, accountability, and reporting frameworks to enhance transparency and attract long-term external support.
 - f) Build the capacity of county staff and partner institutions in proposal development, project management, monitoring and evaluation, and donor compliance.

- g) Leverage the South Eastern Kenya Economic Bloc (SEKEB) to jointly attract regional investments, climate financing, and cross-county development programs

4.3.1. Conditional Allocation, Loans, and Grants

115. The projected funding for FY 2026/27 from conditional allocations, loans, and grants is estimated at approximately KShs. 1,175.68 Million. These resources are earmarked to support a wide range of developmental programs and projects across key sectors, including agriculture, health, infrastructure, climate change, and urban development. A detailed breakdown of these allocations is provided in Table 25.

Table 25: Conditional Allocation, loans and grants per department

Conditional Grants	Sectors/Departments	Anticipated Conditional Allocation in FY 2026/27
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Agriculture,Livestock,Fisheries and Co-operatives Development	231,250,000
SWEDEN -Kenya Agricultural business development project (KABDP)	Agriculture,Livestock,Fisheries and Co-operatives Development	10,918,919
IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	Devolution	37,500,000
IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	Devolution	352,500,000
Roads Maintenance Levy Fund (RMLF)	Infrastructure	146,891,738
Community Health Promoters (CHPs) Project	Health Services	113,700,000
Doctor Salary Arrears	Health Services	30,568,273
DANIDA- Primary healthcare in devolved context	Health Services	23,341,500
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
Allocation for 20% Share of Mineral Royalties	Lands Urban Planning & Development, Environment & Climate Change	99,857
IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	Lands Urban Planning & Development, Environment & Climate Change	40,167,542
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
Total		1,175,684,263

4.4.Expenditure Projections

4.4.1. FY 2025/26 – FY 2027/28 Projected Expenditures

116. The county government's projected revenue for FY 2026/27 is KShs. 11,752,019,917. This is an increment of KShs. 209,912,290 from the FY 2025/26 budget allocation of

KShs. 11,542,107,627. The highest contribution is expected from Equitable share at 76 percent, while the lowest is Conditional Allocations Loans and Grants at 10 percent.

117. On resource allocation by Economic classification, recurrent (Personnel Emolument and Operational and Maintenance) expenditure is projected at KShs. 8,039,526,383 (68 percent) while development is projected at KShs. 3,712,493,534 (32 percent). The personnel ratio will grow from 45 to 47 percent in consideration of the annual salary increment and salary arrears in line with SRC recommendations. This is as illustrated in the table below.

Table 26: Projected Expenditures for 2023/24 – 2028/29 MTEF Period

Economic Classification	FY 2023/24 Printed Budget Estimates	FY 2024/25 Printed Budget Estimates	Fy2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Salaries	4,767,489,757	4,829,771,239	5,150,514,094	5,517,007,323	5,563,952,507	5,610,897,690
Operation & Maintenance	2,574,901,775	2,645,481,656	2,459,435,125	2,522,519,060	2,543,983,617	2,565,448,175
Recurrent	7,342,391,532	7,475,252,895	7,609,949,219	8,039,526,383	8,107,936,124	8,176,345,865
Development	3,225,898,248	3,722,190,283	3,932,158,408	3,712,493,534	3,744,083,793	3,775,674,052
Total Budget	10,568,289,780	11,197,443,178	11,542,107,627	11,752,019,917	11,852,019,917	11,952,019,917
Development Index	31%	33%	34%	32%	32%	32%
Wage Bill	45%	43%	45%	47%	47%	47%

Source: Makueni County Treasury

4.4.2. Fiscal Responsibility Principles

118. In adherence to the Constitution, the Public Finance Management (PFM) Act of 2012, and the 2015 PFM Regulations, the County remains committed to managing public resources in a prudent and transparent manner. The County continues to comply with the fiscal responsibility principles set out in the PFMA, 2012.
119. For the Financial Year (FY) 2026/27, the County has projects a development index of 34 percent, surpassing the legal minimum threshold of 30 percent set by the PFM Act. However, the County faces a growing wage bill resulting from salary and benefit adjustments which has resulted to a current personnel ratio of 45 percent over and above the required threshold of 35 percent. In response, it has instituted a hiring freeze, except for replacing critical staff in vacated positions as well as intensifying its resource mobilization efforts to lower the wage bill.

4.4.3. Overall Deficit and Financing

120. The approved FY 2025/26 budget is a balanced budget with planned expenditures aligned to available resources to avoid any accumulation of pending bills. The County is committed to settling all outstanding bills and pay future obligations as they fall due. To prevent budget shortfalls, several measures will be implemented, including cutting non-essential expenditures, renegotiating contracts, eliminating inefficiencies and exploring new revenue streams such as taxes, fees, and fines. Additionally, a long-term deficit management plan will be developed in line with the County's strategic priorities.
121. In the medium term, the County intends to explore long-term financing options such as infrastructure and green bonds to support development goals outlined in the CIDP 2023–2027.
122. Although there is a funding gap for the FY 2026/27 development programs, the County Government will leverage various strategies to bridge it. These include enhancing own-source revenue, deepening partnerships with development agencies, promoting private sector investments, and encouraging community participation in local development efforts.

4.4.4. Transfers to Entities

123. During the FY 2024/25, KShs. 337,045,749 was allocated to County Semi-Autonomous Government Agencies (SAGAs), with KShs. 256,484,660 utilized reflecting

a 76 percent absorption rate. These SAGAs include the Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, and Emali-Sultan Hamud Municipality.

124. The County will continue to support these entities including Kee-Mbooni Municipality, to ensure effective delivery of their mandated functions. Additionally, efforts will be made to boost the SAGAs' own-source revenues to enhance service delivery to residents.

4.5.FY 2026/27 Medium-Term Expenditure Framework Policy Shift

125. The Medium-Term Expenditure Framework (MTEF) for FY 2026/27 is aligned with the County Annual Development Plan (CADP), which is themed "Empowering the community for a vibrant, inclusive, and resilient economy." This reflects the County's focus on citizen empowerment, innovation, social inclusion, and sustainable economic growth.

126. Strategic Priorities by Sector:

a) Water, Environment, and Natural Resources

The County will implement the **third phase** of the Last Mile Water Connectivity program, aiming to increase daily water production by 4,000m³, raise access to clean water from 46 percent to 72 percent, reduce average water source distance from 3.5 km to 2 km, and improve waste management in urban areas.

b) Agriculture and Rural Development

The goal is to enhance food security and nutrition. Key strategies include expanding extension services to 70 percent of registered farmers, developing strategic value chains, improving access to affordable credit and inputs, promoting climate-smart agriculture, and enhancing market access for agricultural products.

c) Energy, Infrastructure, and ICT

The sector will focus on improving road networks, expanding sustainable energy infrastructure, and increasing access to affordable, reliable electricity. Efforts will also be made to widen access to ICT services, especially affordable internet connectivity across the county.

d) Health Services

The health sector will focus on three core areas:

- i. **Preventive and Promotive Health:** Improve access to primary healthcare and reduce mortality and disease rates.
- ii. **Curative and Rehabilitative Services:** Enhance treatment effectiveness, service quality, and referral systems.
- iii. **Planning and Administration:** Strengthen health financing, infrastructure, and service delivery efficiency.

e) Social Protection, Education, and Recreation

Priorities include improving access to inclusive, quality education and vocational training, youth empowerment, supporting vulnerable groups, and strengthening legal, policy, and research frameworks.

f) General Economic and Commercial Affairs

The County aims to revitalize MSMEs, support fair trade, promote industrial growth and value addition, and boost the branding and marketing of local products. Tourism infrastructure will be developed, and cultural, artistic, and musical initiatives especially those involving youth will be promoted.

g) Lands and Urban Development

Focus areas include digitization of land records, urban planning, and infrastructure development. Through its municipalities, the County will invest in safe and sustainable urban infrastructure to support inclusive growth.

h) Devolution and Governance

This sector will oversee the coordination and delivery of public services. Key priorities include enhancing accountability, strengthening management and HR systems, fostering public participation, and promoting data driven decision making.

4.6.Sector Medium term Interventions**4.6.1. Water, Environment and Natural Resource Sector****Sector Programmes**

127. The following projects and programmes will be implemented toward achieving the envisioned outcomes of the FY 2026/27;

Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2026/27**Table 27: Water, Environment and Natural Resource Sector Strategic Interventions**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Water Harvesting and Storage	Integrated Water Harvesting, Storage, Treatment & Distribution	a) Construct/desilt/expand/rehabilitate 5 small dams of 50,000M ³ –500,000M ³ . b) Construct/rehabilitate 5 sand dams/weirs with sumps.
Ground Water Development		a) Drill/rehabilitate/equip 19 boreholes.
Piped Water Supply Infrastructure		a) Construct 280.5 km of water pipelines complete with water kiosks. b) Construct 50 new water points/water kiosks. c) Install/construct 50 water tanks. d) Install 6 water treatment systems in unimproved sources. e) Connect 300 urban households with piped water. f) Connect 90 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water. h) Install solar power in 2 water projects.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	a) Ensure that the 3 Water Service Providers achieve over 70% compliance. b) Build the capacity of 130 community water schemes/management committees.
Irrigation Development	Enhancing irrigated agriculture	a) Establish/rehabilitate 6 irrigation schemes. b) Put 108 hectares under irrigation.

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Forest & Landscape Restoration and Management	Protection and Restoration of Forests and Catchments	a) Map and survey 4 county forests. b) Restore 50 hectares of county forests and catchment areas. c) Restore 200 hectares of farmland. c) Conserve and restore 20 km of riparian areas. d) Restore 14 hectares of degraded wetlands. e) Train 4 Community Forest Associations/organizations. f) Plant 64,000 tree seedlings. g) Protect 1 spring. h) Purchase 20 water tanks. i) Construct 5 km of cut-off drains. j) Restore 5 hectares of land. k) Construct 5 km of terraces.
	Promotion of Nature-Based Enterprises	a) Establish and manage 12 nature-based enterprises.
Community Based Wildlife Conservation	Enhancing Wildlife Conservation	a) Establish 1 wildlife enterprise. b) Install 20 km of electric fencing. c) Manage 1,000 wildlife incidents. d) Establish 1 animal safari walk/orphanage in partnership with KWS.
Pollution Control and Management	Enhancing pollution control measures	a) Investigate and manage 15 pollution incidents. b) Undertake 18 SEAs, EIAs and environmental audits. c) Conduct 84 environmental inspections. d) Produce 4 reports on soil, water and air quality. e) Review 24 EIAs. f) Prepare 3 baseline survey reports on pollution-prone areas.
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	a) Train 10 farmer groups, conservation groups and institutions. b) Develop and adopt 1 natural product. c) Conduct 3 radio/TV programs and disseminate IEC materials. d) Conduct 60 community capacity-building forums on sand conservation.
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	a) Approve 3 mineral extraction sites. b) Map 1 mineral resource. c) Establish 1 mineral processing plant. d) Rehabilitate 1 mining site. e) Construct 15 sand conservation structures.

		f) Hold 2 sand stakeholder engagement forums. g) Establish 30 Sand Management Committees. h) Designate 30 sand harvesting sites. i) Develop 1 sand regulation framework. j) Conduct 13 sensitization forums. k) Undertake 30 surveillance visits to sand harvesting sites.
	Promotion of Natural Resources Value Addition	a) Establish 1 natural resource value chain. b) Register 1 group in natural resource management. c) Organize and attend 1 trade fair.
Integrated Solid Waste Management	Improve solid waste management	a) Establish 10 functional waste transfer stations. b) Acquire and operationalize 1 waste transport skip loader.
Integrated Liquid Waste Management	Enhance sanitation in urban areas	a) Prepare 1 sewerage and waste management plan. b) Establish 1 public sanitation facility. c) Purchase and maintain 1 exhauster vehicle.
Climate Change Mainstreaming	Promote climate resilience	a) Hold 3 sensitization forums on climate-smart technologies. b) Reach 250,000 climate information recipients. c) Hold 5 climate mainstreaming forums. d) Implement 5 community climate actions. e) Support adoption of 2,000 renewable/energy efficiency technologies. f) Implement 5 climate-resilient projects.
Policy, Legal and Institutional Frameworks Development	Strengthen governance	a) Develop and operationalize 3 new policies/legislations/institutional frameworks. b) Review 2 existing policies/frameworks. c) Establish 5 functional institutional structures.

4.6.2. Agriculture and Rural Development Sector

In FY 2026/27 and the medium term, the sector will implement the programmes and key interventions stipulated below:

Table 28: Agriculture and Rural Development Sector Strategic Interventions

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Agriculture Extension and	Revitalization of Agricultural	a) Strategic deployment of specialized extension officers aligned to key value chains in specific ward

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Capacity Development Programme	Extension Services	b) Utilization of digital platforms for advisory services and farmer profiling c) Conducting on-farm demonstrations and field days to showcase innovations d) Timely dissemination of climate-smart technologies and best practices
Value Chain Development Programme	Zoning and Strategic Value Chain Development	a) Implementing agro-ecological zoning to guide investment and enterprise targeting b) Strengthening selected value chains (e.g., mango, pulses, dairy, poultry) through infrastructure development, capacity building on value addition, and access to finance c) Promoting contract farming and cluster-based production models for economies of scale
Agricultural Credit & Input Programme	Expansion of Access to Affordable Credit and Inputs	a) Improve input subsidies and promote fair distribution in partnership with the National government b) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives c) Support aggregation of inputs through farmers' Sacco to leverage economies of scale
Climate Change Resilience Building Programme	Promotion of Climate-Smart and Resilient Agriculture	a) Training farmers on drought-resilient crops, conservation agriculture, and sustainable land management b) Capacity building on water-efficient irrigation technologies such as drip and solar-powered systems c) Encouraging agroforestry and integrated soil fertility management practices
Market Access Programme	Enhancement of Market Access and Value Addition	a) Establishing and operationalizing aggregation centres and bulking facilities b) Supporting value addition initiatives and processing at the ward and county level c) Providing farmers with access to real-time market information and digital trading platforms d) Facilitating linkages with local and export markets

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

128. The sector plays a crucial role in driving sustainable and inclusive economic growth. During the plan period, the sector aims to develop and improve essential infrastructure to boost economic development and enhance residents' quality of life. Key priorities include: enhancing road connectivity through the construction, upgrading and maintenance of roads; expanding modern and sustainable energy infrastructure, and improving access to reliable and affordable energy solutions and increasing access to information and

communication technology by ensuring widespread, affordable internet connectivity across the county.

Table 29: Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Road Infrastructure development Improvement	Increase road connectivity in the county	a) Open 150 Kms of new roads b) Construct 20 drifts c) Grading and spot maintenance on 1,500 Kms. of roads d) Constructed 1 bridge e) Upgrade 0.8 Km of roads to bitumen status f) Gravelling of 16 Km of urban roads g) Construct 1 bus park h) Construct 1 parking zone/lot i) Construct 15 KMs of storm water drainage structures
ICT and Internet Development Programme	Enhance internet connectivity	a) Connect 15 health facilities and departments to internet b) Establish 1 Disaster recovery site c) Establish 2 public Wi-Fi hotspots
	Improve technical support	a) Purchase 300 end user licenses b) Maintenance and servicing of 250 ICT equipment
	Improve on ICT literacy and innovation	a) Construct 3 model CICs, equip and operationalize. b) Equip and upgrade 4 CICs c) Hold 2 youth innovation hackathons d) Hold 1 innovation week e) Roll out 5 tech and innovation challenges
	Enhance automation of government services	a) Establish a county owned source revenue management system b) Connect 6 sub county headquarters to internet
Rural Electrification	Improve electricity access across the county	a) Connect 700 households with electricity b) Carry out feasibility studies to determine the energy demand for public schools and electrify 170 schools without electricity c) Mapping out electrified cold rooms and identify capacity for plant cold rooms
Green energy promotion and adoption	Enhance adoption of green energy	a) Establish and operationalize one energy centre b) Solarization of 2 health facilities c) Install 45 integrated solar market lights d) Install 7 solar floodlights e) 10 Percent completion on E mobility feasibility study
Urban Electrification	Maintenance and improvement of energy infrastructure	a) Install 10 high mast floodlights b) Maintain 100 grid streetlights
Legal and policy reform	Preparation of policies	a) Formulation and approval of 2 policies

4.6.4. Health Services Sector

129. The overarching goal of the health sector is to achieve Universal Health Coverage (UHC). The government aims to realize this through the implementation of three core

programs, which include: Preventive and Promotive Health Services, Curative and Rehabilitative Services, and Health Planning and Administration.

Sector Priorities

Under Preventive and Promotive Services, emphasis will be placed on enhancing access to essential primary healthcare. This includes efforts to:

- i. Reduce maternal, infant, and child mortality rates, and
- ii. Curb the spread of both communicable and non-communicable diseases.
- iii. Enhance mental health among the Makueni community
- iv. Strengthen community health strategy through training and capacity building of the health promoters and other relevant actors

The Curative and Rehabilitative Services focus will be on improving cost-effectiveness and quality of treatment services across health facilities through

- i. Enhancing health commodity security to ensure the availability of quality essential health products and technologies,
- ii. Strengthen the referral systems for timely care
- iii. Carry out patient empowerment schedules on safe care practices involving patients and family members, including home-based care

Planning and Administration interventions will aim at:

- i. Strengthening healthcare financing systems
- ii. Equipping of health facilities to support service delivery
- iii. Digitization of the health services to enhance process efficiency
- iv. Strengthen the collaboration across the strategic health stakeholders for resource and knowledge transfer

All these initiatives are geared towards achieving comprehensive healthcare, 24-hour service provision, and a strengthened referral system. The government aims to ensure all residents of Makueni County have equitable access to quality and affordable healthcare without suffering financial hardship. The Makueni UHC programme will be enhanced to cover over 50% SHA registrations across Makueni County, strategically pooling and mobilizing resources to sustain health programs and improve health outcomes. This will also align county health care financing with national healthcare financing reforms. The government will continuously map, identify, and enrol vulnerable and indigent households to SHA.

Table 30: Health Sector, Strategic Interventions

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Preventive and Promotive Health Care	Enhance access to essential primary health care services	a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings b) Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 70 villages ODF c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Reduce mental health burden among the community through psycho-counselling outreaches. e) Establish 2 extra Community Health Units (CHUs). f) Allocate resources for equipment, training, and facilitation for all Community Health Providers. g) Strengthen health promotion services and integrated outreach programs h) Maintain 6 primary care networks

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Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
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
Curative Healthcare Services	Strengthen curative healthcare services	a) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%. b) Training and capacity building for health staff on the new SHA system c) Implementation of MakueniUHC targeting the poor and vulnerable households in the county d) Procurement of 10 additional ambulance vehicles e) Operationalize 5 non-operational county ambulances. f) Remodel 6 health facilities to provide 24-hour health care services. g) Establish diagnostic capacity through the purchase of x-ray digital processors in Kyambeke and Kalawa sub county hospitals) h) Procurement of CT scan equipment and other laboratory equipment for Kilungu level 4 hospital i) Recruit specialists in radiology, anaesthesia and critical care
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	a) Timely supply of health commodities and introduce mobile clinics b) Distribute rehabilitative equipment and appliances equitably c) Strengthen orthopaedic, physiotherapy and occupational therapy services d) Conduct community-based rehabilitation services e) Establish workshop for orthopaedic appliances
Health Automation	Enhance access to health services through automation	a) Equip health research and innovation unit b) Automate and integrate all healthcare ICT modules into the County Health Management Information System (CHMIS) for effective access to healthcare services in the 242 Health facilities
Health Infrastructure	Improve Existing Health Facility Infrastructure	a) Renovate nine health facilities b) Establish seven functional theatres c) Establish six model health facilities d) Equipping of five health facilities e) Construction of five maternity blocks f) Construction of two dispensary blocks g) Construction of six laboratory blocks h) Construction of a theatre block in Kyambeke hospital i) Fencing of five health facilities j) Construction of wards in four health facilities k) Construction of staff quarters in eight health facilities l) construction of a Mortuary blocks

4.6.5. Education, Social Protection and Recreation Sector

130. In the FY 2026/27, the government will prioritize implementing strategies and interventions that will enhance access to quality education and training, promote youth upskilling and empowerment and advance socio-economic empowerment of vulnerable groups. The following strategic interventions will be implemented in the medium term;

Table 31; Education, Social Protection and Recreation Sector, Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Early Childhood Development Education	Improve ECDE development	a) Construct classrooms in 78 ECDE Centres b) Support 40,000 ECDE learners with capitation c) Capacity build 959 ECDE teachers
County Technical Training	Enhance CTTI development	a) Upgrade 14 CTTI through infrastructural development and equipping b) Support 8000 trainees with CTTI capitation c) Equip 70% of the VTCs with functional ICT infrastructure
Support to education	Support school transition and retention	a) Provide bursaries to 3,000 needy students b) Support a total of 720 needy and bright students with scholarships
	Enhance uptake of Library and resource Centres services	a) Establish 1 library at the county headquarters b) Provide community outreach to citizens c) Establish and equip 20 school libraries 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 450 youths d) Engage 500 youths on volunteerism program
Youth empowerment	Enhance Youth participation in economic activities in the county	a) Enroll 200 youths in the Makueni Youth Apprenticeship Programme b) Support 150 youths through the Ujuzi Teketeke Programme e) Train 300 youths on Motor vehicle driving f) Train 400 motorcycle operators g) Incubate 5 youth group businesses h) Organize 6 youth forums on drugs and substance abuse, Nutrition, Sexual reproductive and HIV/AIDs
Sports development	Nurture sports talents in the county	a) Develop and rehabilitate 16 play fields b) Construct one modern stadia c) Organize 3 level county leagues d) Establish an elite sports academy e) Scouting of 15 talented players

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Social protection	Enhance support and protection of the vulnerable members of the society	a) Support 60 vulnerable groups to start income generating activities b) Support 6,000 ultra-poor graduands c) Support 100 PWDs with assorted assistive devices d) Support 100 PWDs with tools of trade e) Provide 100 PWDs with specialized training f) Support 450 senior citizens with food aid, other non-food items and medical cover g) Establish one safe center for the elderly h) Support 30,000 OVC children with food and non-food items i) Establish 60 child protection structures j) Establish 60 child safe spaces k) Organize 6 mental health awareness forums l) Counsel 6,000 under 18 on appropriate health services m) Support 7,000 boys and girls with dignity packs n) Organize 2 awareness forums on gender mainstreaming o) Establish a gender desk in police station p) Purchase a rescue vehicle for GBV response q) Provide 120 legal representation of child abuse cases r) Establish a GBV recovery Centre at the sub county headquarters s) Capacity build 100 Anti- GBV champions t) Construct 2 rehabilitation centres

4.6.6. General Economic and Commercial Affairs Sector

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

Table 32; General Economic and Commercial Affairs Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Trade Development and Promotion	Promote entrepreneurial activities in the county	a) Capacity build 250 entrepreneurs b) Connect 250 businesses to affordable business financing
	Improve business environment and investment climate	a) Construct 6 modern markets, b) Renovate 4 dilapidated market sheds c) Improve market hygiene constructing 21 public toilets and provision of 4 skip bins d) Digitalize business registration procedures across the county e) Develop a market policy

	Enhance market access for county products and produce	a) Online market linkages b) Stakeholders' engagements forum
	Strengthen consumer protection	a) Verify 7000 Weight and measure equipment b) Inspect 1,000 Business premises c) Collect KShs. 1,800,000 revenue
Industrial Development and Promotion	Promote cottage industries development in the county	a) Support Value addition of 4 local products b) Collaborate with National government for development of infrastructure for SEZ
Tourism Development and Promotion	Enhance tourism activities in the county	a) Coordinate 3 Sport and ecotourism activities b) Hold 2 tourism stakeholder's forums c) Capacity build 80 stakeholders d) Establish 1 tourism infrastructure
Arts and Creative Industries and Culture Development and Promotion	Promote culture and heritage activities	a) Operationalize 1 heritage Centre b) Operationalize 1 public museum Centre c) Arts and culture promotion and development d) Music development, promotion and preservation e) Performing arts development and promotion f) Language and literature development and promotion g) Heritage development, preservation, promotion and protection

4.6.7. Lands and Urban Development Sector

Lands and Urban Development Strategic Interventions

132. The County Government will continue to improve the security of land tenure and urban planning and development. This will be realized in the medium term via the following interventions;

Table 33: Lands and Urban Development Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities 2026/27 FY
Land Survey, Mapping and Titling	a) Enhance security of land tenure b) Acquisition of land for strategic investments	a) Issuance of 9000 title deeds b) Resolving land disputes across the county c) Facilitate verification of allotment letters d) Facilitating purchase of land for strategic investment opportunities
Land Digitization and Management	Strengthen Land administration and management	a) Establish perimeter boundaries for markets b) Prepare market survey files
Physical Planning and Development	Support urban planning and infrastructure development	a) Prepare market urban land plans for approval b) Enhance development control and compliance in urban areas with approved Physical and Land Use Development Plans c) Verify and validate plots in Makueni Ardhi d) Establish municipality and confer Township status to markets which meet the criteria e) Prepare Municipal Spatial Plan and Municipal Integrated Plan for Mbooni-Kee Municipality.
Urban Development	Improve urban areas' liveability	a) Tarmac 4.5 KMs of urban roads in Emali and Wote Municipalities b) Cabro pave 3KMs of roads in Emali and Wote municipalities c) Grading and gravelling 4KMs of roads in the two municipalities d) Develop 3KMs of non-Motorable road network in urban areas

Programme/Focus Area	Strategic Interventions	Priority Activities 2026/27 FY
		e) Install 12 high mast floodlights within the municipalities f) Purchase garbage compactor truck for Wote municipality g) Carry out storm water management within the municipalities h) Construct a modern bus park in Wote Town

4.6.8. Devolution Sector

Devolution Sector Strategic Interventions

133. In FY 2026/27 and the medium term, the sector will implement the programmes and key interventions stipulated below:

Table 34; Devolution Sector Strategic Interventions

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Public Finance Management	Promote transparent and accountable management of public resources	a) Automate the budget execution process b) Prepare and Publish Public Expenditure reports c) Strengthening internal controls and systems. d) Preparation of periodic progress reports
	Strengthen data utilization for planning, monitoring, and implementation of development policies, strategies, programs, and projects	a) Preparation and Publishing of CSA b) Implementing Programme-Based Planning and Budgeting,
Resource Mobilization	Optimal collection of Own Source Revenue	a) External mobilization of resources b) Mapping of Revenue Streams
Public Service Management Reforms	Improve human resource management systems and structures	a) Increase the automation of HR functions b) Conduct regular employee satisfaction and engagement surveys c) Roll out succession Management Strategy d) Prepare HR Plans and policies e) Prepare Skills and competency audit reports f) Recruitment of staff
Public Service Management and Service Delivery	Improve service delivery performance	a) Conduct Customer satisfaction survey b) Carry out Performance Appraisals c) ISO audit
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	a) Construction of a Sub County office b) Construction of 15 Ward offices
	Coordination, management and supervision of Government functions	a) Coordination of Sub County Meetings b) Coordination of public service delivery at the sub county level c) Coordination and dissemination of public information on the status of implementation of the Government development agenda

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
		d) Coordination and supervision of the implementation of developmental activities to empower the community e) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services f) Capacity building of the Administration
Strategic Partnerships developed	Strengthen the capacity of government to coordinate development partnerships	a) Map out all development partners in Makueni and their programmes b) Build capacity on external resource (grants and investments) mobilization c) Promote regional integration opportunities (SEKEB) d) Promote donor engagement fairs e) Position Makueni County as a favourable donor destination
Legislation and Litigation	Enhance Policy, Legal, and Regulatory Framework	a) Draft and review Policy, legal, and institutional frameworks b) Conduct legal advisory clinics c) Defending the County in Court cases d) Legal advisories
Participatory Development and Civic Education	Empower citizens to actively participate in meaningful development activities	a) Preparation of community action plans b) Community feedback forums c) Develop and disseminate civic education curricula d) Inclusion in community in participation and decision-making e) Strengthening County Grievance Redress Mechanism
Research and Knowledge Management	Increase county government effectiveness, retain knowledge and continuous improvement	a) Develop, publish and share Knowledge products b) Operationalize the School Board
Disaster Management and Coordination	Ensure efficient and effective disaster preparedness, mitigation, response, management and mainstreaming	a) Coordination of disaster response, relief, rehabilitation and reconstruction exercises b) Prepare drought contingency plans c) Dissemination of early warning information d) Continuously updating the county disaster Risk Profile including fires, floods, drowning, mudslides etc.

4.7.Sector Indicative Ceilings

134. In FY 2026/27, the county's resource allocation to sectors and departments will be guided by the priorities outlined in the 2025 County Budget Review and Outlook Paper (CBROP), as well as by fiscal responsibility, sustainability, and community needs. The priorities in the CBROP align with the projects identified in the County Annual Development Plan (CADP) for 2026/27 during public participation. The county government will adopt Zero Base Budgeting (ZBB) to prioritize resource allocation based

on program efficiency and necessity rather than historical expenditure. All programs for FY 2026/27 and the Medium-Term Expenditure Framework (MTEF) will be justified anew, emphasizing efficiency, effectiveness, and economy. Departments and agencies will re-evaluate existing programs using appropriate costing methods, prioritizing high-impact initiatives that support rural livelihoods, create jobs, and foster economic recovery while eliminating wasteful spending.

135. The resource allocation criteria for FY 2026/27 are guided by:

- a) Alignment of program and project priorities with the 2026/27 CADP and the 2023-27 County Integrated Development Plan (CIDP).
- b) Linkage of programs to climate change mitigation and adaptation.
- c) Completion of ongoing projects and viable stalled projects.
- d) Completion of phased and new flagship project priorities.
- e) The degree to which a program creates jobs, reduces poverty, and achieves the core mandates of the departments and agencies.
- f) Cost-effectiveness, efficiency, and sustainability of the program.
- g) Consideration of non-discretionary expenditure items within sectors.
- h) Consideration of projects requiring counterpart or matching funding for those funded by conditional allocations, grants, or development partners.
- i) Actual and projected Appropriation in Aid (AIA) for the departments and agencies.
- j) Payment of verified pending bills.

136. Regarding employee compensation, changes in personnel remuneration must be supported by the Salaries and Remuneration Commission (SRC) and are subject to the availability of funds as confirmed by the County Treasury. The county government has frozen recruitment for new positions, except for replacements due to natural attrition, retirements, and resignations, which must be budget-neutral and approved by the County Executive Committee. All personnel emolument allocations must be documented in the integrated personnel payroll data system.

137. For operations and maintenance expenditures, departments must accurately estimate the costs of all non-discretionary items and utilities, such as electricity and water, including any outstanding arrears. This will help control the growth of recurrent budgets.

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Table 35: Summary of Indicative Ceilings for MTEF period FY 2024/25 – FY 2028/29

No	DEPARTMENT	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Estimates	% of Departmental against total allocation	FY 2027/28 Projected Estimates	FY2028/29 Projected Estimates
1	Governorship	538,726,380	516,102,747	485,670,939	4.1%	489,803,598.08	493,936,257
2	County Secretary	135,167,432	266,644,377	285,078,072	2.4%	287,503,851.39	289,929,631
3	County Attorney	58,139,383	78,655,833	106,479,369	0.9%	107,385,421.08	108,291,473
4	Devolution, Public Participation, County administration and Special Programs	361,354,957	749,955,001	791,695,587	6.7%	798,432,263.70	805,168,940
5	Finance and Socio-Economic Planning	571,685,688	532,886,380	516,687,521	4.4%	521,084,106.05	525,480,691
6	Agriculture, Livestock, Fisheries and Cooperative Development	525,864,115	613,755,682	590,411,575	5.0%	595,435,491.11	600,459,407
7	Makueni County Fruit Development and Marketing Authority	96,728,696	89,063,609	100,705,128	0.9%	101,562,045.81	102,418,963
8	ICT, Education and Internship	1,147,927,227	1,068,339,937	1,050,533,453	8.9%	1,059,472,626.52	1,068,411,800
9	Gender, Children, Youth, Sports and Social Services	238,170,630	267,938,299	270,201,257	2.3%	272,500,446.92	274,799,637
10	Health Services	4,151,573,822	4,127,911,240	4,262,423,114	36.3%	4,298,692,820.07	4,334,962,526
11	Trade, Marketing, Industry, Culture and Tourism	177,220,000	226,113,693	233,560,112	2.0%	235,547,515.98	237,534,920
12	Infrastructure, Transport, Public Works, Housing and Energy	980,006,373	684,844,251	783,140,597	6.7%	789,804,477.73	796,468,359

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No	DEPARTMENT	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Estimates	% of Departmental against total allocation	FY 2027/28 Projected Estimates	FY2028/29 Projected Estimates
13	Lands, Urban Planning & Development, Environment and Climate change	422,022,717	432,923,215	389,707,024	3.3%	393,023,109.46	396,339,195
14	Wote Municipality	127,009,066	156,627,548	135,004,889	1.1%	136,153,669.29	137,302,450
15	Emali-Sultan Hamud Municipality	109,955,810	101,072,731	89,338,553	0.8%	90,098,750.23	90,858,948
16	Mbooni-Kee Municipality			60,000,000	0.5%	60,510,550.53	61,021,101
17	Water, Sanitation and Irrigation	513,491,577	563,841,990	458,893,378	3.9%	462,798,182.58	466,702,987
18	Makueni County Sand Conservation and Utilization Authority	61,593,879	94,048,596	85,338,836	0.7%	86,064,998.93	86,791,162
19	County Public Service Board	78,167,260	73,751,184	71,174,182	0.6%	71,779,816.06	72,385,450
	Sub Totals	10,294,805,012	10,644,476,312	10,766,043,587	91.6%	10,857,653,742	10,949,263,896
20	County Assembly	902,638,166	897,631,315	985,976,330	8.4%	994,366,175.74	1,002,756,021
	Total	11,197,443,178	11,542,107,627	11,752,019,917	100.0%	11,852,019,917	11,952,019,917

4.8.Public Participation and Stakeholders Engagement

138. The 2025 CBROP was prepared through a participatory and inclusive process. The County Treasury engaged SWG members, budget implementation committees, and county departments and agencies to provide financial and non-financial performance data for FY 2024/25. These sectors also proposed strategic interventions for FY 2025/26 and the MTEF period. Additionally, the County Treasury sought input from the County Budget and Economic Forum (CBEF), whose contributions were pivotal in developing and finalizing the document in line with Section 137 of PFMA, 2012.

5.0.CHAPTER FIVE: MEDIUM TERM REVENUES STRATEGY

139. The Constitution of Kenya (2010) empowers county governments to impose taxes and fees necessary to fund local development initiatives and public service delivery. In line with this mandate, Section 132 of the Public Finance Management Act (2012) requires the preparation of a County Finance Act to outline strategies for enhancing Own Source Revenue (OSR) and to provide a legal framework for the imposition and administration of taxes, levies, and charges. As the custodian of public finance at the county level, the County Treasury is mandated to implement revenue mobilization measures that ensure adequate and sustainable funding for county development programs. This includes strengthening OSR systems and strategies to meet the increasing demand for quality public services and infrastructure.

140. In FY 2025/26, Own Source Revenue (OSR) accounted for 13% of the County's total budget funding. While this reflects a notable improvement compared to previous financial years, there remains a pressing need to reduce the County's heavy reliance on transfers from the National Exchequer, whose growth has largely stagnated. To strengthen the County's resource base, efforts will focus on unlocking the potential of land-based revenue, advancing automation of revenue systems, and intensifying public awareness campaigns on the benefits of timely payment of taxes, fees, and charges. In addition, the County will implement a series of strategic initiatives aimed at boosting revenue mobilization and promoting financial discipline.

141. **These initiatives will include:**

No	Objective	Strategies
1.	Promote Voluntary Compliance and Taxpayer Engagement	a) Implement sustained taxpayer education and sensitization campaigns (radio, forums, market clinics). b) Promote benefits of formalization and compliance through community outreach. c) Identify and train market leaders as local revenue champions.
2.	Enhance Revenue Resilience to Economic Disruptions	a) Provide early payment incentives (5–10% discounts). b) Offer flexible or seasonal payment options for informal and seasonal traders. c) Link revenue collection efforts with business support and resilience programs.
3.	Strengthen Land-Based Revenue Administration	a) Clean LIMs data by verifying ownership, correcting plot sizes, and removing duplicates. b) Complete GIS mapping of all parcels to support accurate billing and spatial analysis. c) Conduct arrears audit to write off uncollectible amounts and prioritize realistic debts. d) Fully integrate LIMs, Zizi, and EDAMS to ensure end-to-end digital transaction visibility. e) Review the 2% Struck rate policy and propose a tiered system that considers land use and affordability f) Develop automated reminders (SMS/Email). g) Enhance Ardhi Makueni portal
4.	Automation Gaps	a) Enhance ZIZI Revenue Management System b) Enhance OSR Officer daily reporting and performance management system

5.	Strengthen Legal and Policy Frameworks	a) Develop tariff and pricing policy b) Finalize on Tax Waiver Administration Bill c) Draft new policies to support digital taxation, automation, and voluntary compliance mechanisms. d) Align county legislation with the National Policy on Enhancement of County OSR.
6.	Build Human Resource and Institutional Capacity	a) Conduct a skills audit and implement targeted training programs. b) Introduce a performance-based reward and recognition system. c) Establish continuous professional development programs for revenue staff.

6.0.CHAPTER SIX CONCLUSION

142. The 2025 CBROP will form the basis for the development of the 2026 CFSP, which will outline the progress made towards achieving the County development agenda as provided in the CIDP 2023-27. In FY 2026/27 and throughout the medium term, the County Government will prioritize increasing access to potable water, improving agricultural production and food security, enhancing access to universal healthcare, developing urban infrastructure, automating government services and processes, fostering innovation and mobilizing resources through strategic partnerships.
143. Given the prevailing constrained fiscal environment, the County Government must emphasize budget accuracy and ensure maximum value through efficient utilization of available resources. To this end, the Government will adopt a Zero Based Budgeting Approach in FY 2026/27 and over the medium term to guide the prioritization and allocation of resources. Consequently, all sectors are required to review and re-evaluate planned programmes and projects with a focus on priorities that promote wealth creation, safeguard livelihoods, generate employment opportunities, revitalize businesses and stimulate economic growth.
144. The indicative sector ceilings provided herein will guide in the formulation of the 2026 CFSP and the preparation of the FY 2026/27 budget estimates. Sectors and departments are therefore expected to align their programs and sub-programs with the indicative ceilings as well as the County Government's priorities outlined in the CIDP 2023-27 and the ADP 2026/27.
145. All departments are expected to strictly adhere to and execute all key budget activities within the specified timelines according to the 2026/27 – 2028/29 Budget calendar and ensure timely and smooth finalization of the MTEF budget for 2026/2027 and over MTEF period.

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ANNEX 1: FY 2024/25-2028/29 MTEF INDICATIVE CEILINGS

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Governorship	Compensation to Employees	55,030,330	57,781,847	60,670,939	61,187,198	61,703,458
	Operations & Maintenance	483,696,050	458,320,900	425,000,000	428,616,400	432,232,799
	Recurrent	538,726,380	516,102,747	485,670,939	489,803,598	493,936,257
	Development Gross				-	-
	Total	538,726,380	516,102,747	485,670,939	489,803,598	493,936,257
County Secretary	Compensation to Employees	58,767,432	195,312,450	205,078,072	206,823,117	208,568,163
	Operations & Maintenance	76,400,000	71,331,927	80,000,000	80,680,734	81,361,468
	Recurrent	135,167,432	266,644,377	285,078,072	287,503,851	289,929,631
	Development Gross				-	-
	Total	135,167,432	266,644,377	285,078,072	287,503,851	289,929,631
County Attorney Office	Compensation to Employees	19,935,936	20,932,733	23,979,369	24,183,414	24,387,459
	Operations & Maintenance	28,903,447	36,923,100	64,000,000	64,544,587	65,089,174
	Recurrent	48,839,383	57,855,833	87,979,369	88,728,001	89,476,633
	Development Gross	9,300,000	20,800,000	18,500,000	18,657,420	18,814,839
	Total	58,139,383	78,655,833	106,479,369	107,385,421	108,291,473
Devolution, Public Service, Public Participation and Special Programmes	Compensation to Employees	216,104,393	226,909,613	269,695,587	271,990,474	274,285,361
	Operations & Maintenance	107,750,564	115,845,388	120,000,000	121,021,101	122,042,202
	Recurrent	323,854,957	342,755,001	389,695,587	393,011,575	396,327,563
	Development Gross	37,500,000	407,200,000	402,000,000	405,420,689	408,841,377
	Total	361,354,957	749,955,001	791,695,587	798,432,264	805,168,940
Finance & Socio- economic Planning	Compensation to Employees	226,697,666	232,388,115	244,007,521	246,083,824	248,160,127
	Operations & Maintenance	316,188,022	245,246,141	220,480,000	222,356,103	224,232,206
	Recurrent	542,885,688	477,634,256	464,487,521	468,439,927	472,392,333
	Development Gross	28,800,000	55,252,124	52,200,000	52,644,179	53,088,358
	Total	571,685,688	532,886,380	516,687,521	521,084,106	525,480,691
Agriculture, Livestock, Fisheries	Compensation to Employees	224,510,531	235,736,058	247,522,861	249,629,076	251,735,292
	Operations & Maintenance	39,489,513	33,489,866	38,388,714	38,715,371	39,042,027
	Recurrent	264,000,044	269,225,924	285,911,575	288,344,447	290,777,319

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Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
and Cooperative Development	Development Gross	261,864,071	344,529,758	304,500,000	307,091,044	309,682,088
	Total	525,864,115	613,755,682	590,411,575	595,435,491	600,459,407
Makueni County Fruit Development and Marketing Authority	Compensation to Employees	16,602,102	17,432,207	18,303,817	18,459,567	18,615,318
	Operations & Maintenance	23,627,230	19,568,228	21,501,311	21,684,270	21,867,228
	Recurrent	40,229,332	37,000,435	39,805,128	40,143,837	40,482,546
	Development Gross	56,499,364	52,063,174	60,900,000	61,418,209	61,936,418
	Total	96,728,696	89,063,609	100,705,128	101,562,046	102,418,963
ICT, Education and Internship	Compensation to Employees	714,757,884	721,713,765	757,799,453	764,247,702	770,695,950
	Operations & Maintenance	111,369,343	84,445,762	57,834,000	58,326,120	58,818,239
	Recurrent	826,127,227	806,159,527	815,633,453	822,573,821	829,514,189
	Development Gross	321,800,000	262,180,410	234,900,000	236,898,805	238,897,611
	Total	1,147,927,227	1,068,339,937	1,050,533,453	1,059,472,627	1,068,411,800
Gender, Children, Youth, Sports and Social Services	Compensation to Employees	51,966,026	54,564,327	56,201,257	56,679,483	57,157,710
	Operations & Maintenance	21,389,604	25,695,300	40,000,000	40,340,367	40,680,734
	Recurrent	73,355,630	80,259,627	96,201,257	97,019,850	97,838,444
	Development Gross	164,815,000	187,678,672	174,000,000	175,480,597	176,961,193
	Total	238,170,630	267,938,299	270,201,257	272,500,447	274,799,637
Health Services	Compensation to Employees	2,455,083,449	2,502,049,461	2,627,151,934	2,649,506,830	2,671,861,727
	Operations & Maintenance	633,760,972	651,180,399	669,271,180	674,966,126	680,661,072
	Recurrent	3,088,844,421	3,153,229,859	3,296,423,114	3,324,472,957	3,352,522,799
	Development Gross	1,062,729,401	974,681,381	966,000,000	974,219,864	982,439,727
	Total	4,151,573,822	4,127,911,240	4,262,423,114	4,298,692,820	4,334,962,526
Trade, Marketing, Industry, Culture and Tourism	Compensation to Employees	58,990,000	67,763,862	82,763,862	83,468,114	84,172,366
	Operations & Maintenance	83,980,000	75,849,831	80,000,000	80,680,734	81,361,468
	Recurrent	142,970,000	143,613,693	162,763,862	164,148,848	165,533,835
	Development Gross	34,250,000	82,500,000	70,796,250	71,398,668	72,001,085
	Total	177,220,000	226,113,693	233,560,112	235,547,516	237,534,920
Infrastructure, Transport, Public	Compensation to Employees	82,719,715	86,855,701	91,198,486	91,974,510	92,750,534
	Operations & Maintenance	56,022,564	76,591,812	82,942,111	83,647,880	84,353,649

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Works, Housing and Energy	Recurrent	138,742,279	163,447,513	174,140,597	175,622,390	177,104,183
	Development Gross	841,264,094	521,396,738	609,000,000	614,182,088	619,364,176
	Total	980,006,373	684,844,251	783,140,597	789,804,478	796,468,359
Lands, Urban Planning and Development, Environment and Climate change	Compensation to Employees	56,904,726	60,863,833	63,907,024	64,450,820	64,994,616
	Operations & Maintenance	28,896,556	27,513,091	30,000,000	30,255,275	30,510,551
	Recurrent	85,801,282	88,376,924	93,907,024	94,706,095	95,505,167
	Development Gross	336,221,435	344,546,292	295,800,000	298,317,014	300,834,028
	Total	422,022,717	432,923,215	389,707,024	393,023,109	396,339,195
Wote Municipality	Compensation to Employees	2,954,428	3,790,553	3,980,081	4,013,948	4,047,815
	Operations & Maintenance	69,170,867	63,003,223	52,922,708	53,373,037	53,823,365
	Recurrent	72,125,295	66,793,777	56,902,789	57,386,985	57,871,181
	Development Gross	54,883,771	89,833,771	78,102,100	78,766,684	79,431,269
	Total	127,009,066	156,627,548	135,004,889	136,153,669	137,302,450
Emali-Sultan Hamud Municipality	Compensation to Employees	8,830,055	12,610,000	13,240,500	13,353,166	13,465,831
	Operations & Maintenance	26,980,186	29,928,960	26,098,053	26,320,126	26,542,199
	Recurrent	35,810,241	42,538,960	39,338,553	39,673,291	40,008,030
	Development Gross	74,145,569	58,533,771	50,000,000	50,425,459	50,850,918
	Total	109,955,810	101,072,731	89,338,553	90,098,750	90,858,948
Kee-Mbooni Municipality	Compensation to Employees			4,000,000	4,034,037	4,068,073
	Operations & Maintenance			28,000,000	28,238,257	28,476,514
	Recurrent			32,000,000	32,272,294	32,544,587
	Development Gross			28,000,000	28,238,257	28,476,514
	Total			60,000,000	60,510,551	61,021,101
Water, Sanitation and Irrigation	Compensation to Employees	82,009,068	86,109,521	90,414,997	91,184,355	91,953,712
	Operations & Maintenance	35,364,931	29,770,151	43,778,212	44,150,728	44,523,245
	Recurrent	117,373,999	115,879,673	134,193,209	135,335,083	136,476,956
	Development Gross	396,117,578	447,962,318	324,700,169	327,463,100	330,226,031
	Total	513,491,577	563,841,990	458,893,378	462,798,183	466,702,987
	Compensation to Employees	25,342,473	26,609,596	27,940,076	28,177,823	28,415,570

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Makueni County Sand Conservation and Utilization Authority	Operations & Maintenance	26,251,406	42,439,000	35,648,760	35,952,102	36,255,443
	Recurrent	51,593,879	69,048,596	63,588,836	64,129,924	64,671,013
	Development Gross	10,000,000	25,000,000	21,750,000	21,935,075	22,120,149
	Total	61,593,879	94,048,596	85,338,836	86,064,999	86,791,162
County Public Service Board	Compensation to Employees	41,499,472	45,866,176	48,866,176	49,281,987	49,697,798
	Operations & Maintenance	36,667,788	27,885,008	22,308,006	22,497,829	22,687,652
	Recurrent	78,167,260	73,751,184	71,174,182	71,779,816	72,385,450
	Development Gross					
	Total	78,167,260	73,751,184	71,174,182	71,779,816	72,385,450
County Assembly	Compensation to Employees	431,065,553	495,224,277	580,285,311	585,223,060	590,160,810
	Operations & Maintenance	439,572,613	344,407,039	384,346,004	387,616,472	390,886,939
	Recurrent	870,638,166	839,631,315	964,631,315	972,839,532	981,047,749
	Development Gross	32,000,000	58,000,000	21,345,015	21,526,644	21,708,272
	Total	902,638,166	897,631,315	985,976,330	994,366,176	1,002,756,021
Overall Budget	Compensation to Employees	4,829,771,239	5,150,514,094	5,517,007,323	5,563,952,507	5,610,897,690
	Operations & Maintenance	2,645,481,656	2,459,435,125	2,522,519,060	2,543,983,617	2,565,448,175
	Recurrent	7,475,252,895	7,609,949,219	8,039,526,383	8,107,936,124	8,176,345,865
	Development Gross	3,722,190,283	3,932,158,408	3,712,493,534	3,744,083,793	3,775,674,052
	Total	11,197,443,178	11,542,107,627	11,752,019,917	11,852,019,917	11,952,019,917

ANNEX 2: MAKUENI COUNTY COMPOSITION OF SECTOR WORKING GROUPS

NO	SECTOR	COMPOSITION/SUB SECTORS	DEPARTMENTS/COUNTY ENTITIES
1.	Water, Sanitation, Environment & Natural Resources	Environment, Water, Irrigation, Forestry	a) Water, Sanitation and Irrigation, b) Makueni Rural Water Board(MARUWAB) c) Environment & Climate Change and Mining, d) Sand Authority
2.	Agriculture and Rural Development	Agriculture, Livestock and Fisheries and Cooperatives Development	a) Agriculture, Livestock, Fisheries and Cooperatives Development b) Makueni County Fruit Developing And Marketing Authority
3.	Transport, Infrastructure ,Public Works Energy And ICT	Transport, Infrastructure, Public Works, Energy, Housing ICT, Urban Development &	a) Roads, Transport, Works & Energy, Urban Development and Housing, b) ICT
4.	Health Services	Health Services	Health Services
5.	Social Protection, Education And Recreation	Education & Library Services, Youth Development & Empowerment, Gender & Social Protection, Sports, Culture & Recreation	a) Education and Internship b) Youth, Sports, Gender, Children, & Social Services
6.	General Economic And Commercial Affairs	Trade, Marketing, Industry, Culture and Tourism	Trade, Marketing, Industry, Culture and Tourism
7.	Lands And Urban Development	Land Survey and Titling, Urban Planning and Development	a) Lands and Urban Development b) Wote Municipality and c) Emali-Sultan Hamud Municipality d) Mbooni-Kee Municipality
8.	Devolution Sector	Finance & socio-economic planning, Governorship, Administration, Legislation & Oversight, Human Resource Management	a) Office of The Governor & Deputy Governor, b) County Secretary c) County Attorney, d) Devolution, Administration, Participatory Development & Public Service, e) Finance and Socio Economic Planning, f) County Public Service Board(CPSB), g) County Assembly,

ANNEX 3: MAKUENI COUNTY FY 2026/27 MEDIUM TERM FRAMEWORK BUDGET CALENDAR

S/No	Activity	Timelines
1.	Uploading FY 2025/26 Budget into IFMIS and preparation of citizen budget	By 15th July 2025
2.	Preparation of the Budget circular	By 30th August 2025
	Preparation and submission of CBROP	
3.	Preparation of 2025 CBROP	8th to 19th September 2025
4.	Submission of County Budget Review and Outlook Paper (BROP) to County Executive	30th September 2025
5.	Submission and presentation of County Budget Review and Outlook Paper (CBROP) to CBEF	14 th October 2025
6.	Submission of County Budget Review and Outlook Paper (CBROP)	21 st October 2025
	Preparation and submission of FY 2025/26 Supplementary Budget (1) Estimates	
7.	Circular to accounting officers to submit supplementary proposals	15 th August 2025
8.	Consolidation of FY 2025/26 Supplementary Budget 1 Estimates	8 th to 12 th September 2025
9.	Submission to County Executive	26 th September 2025
10.	Submission to CBEF	3 rd October 2025
11.	Submission to County Assembly	6 th October 2025
12.	Budget committee Engagement	By 24 th October 2025
13.	Approval of the FY 2025/26 Supplementary Budget (1) Estimates	By 31 st October 2025
	Preparation and submission of 2026 CFSP and DMSP	
14.	Circular to departments on submissions of priority areas together with proposed estimate costs	By 15th December, 2025
15.	Submissions by departments	By 6th January 2026
16.	Advertising CFSP stakeholder engagement - Sub Counties, Municipalities and Diaspora	By 12th January 2026

2025 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (C-BROP)

S/No	Activity	Timelines
17.	CFSP stakeholder engagement - Sub Counties, Municipalities , Diaspora and youth	19th to 23rd January 2026 and 29th to 30th January 2026
18.	Analysis of the 2026 CFSP PP Reports	26th to 30th Jan 2026
19.	Preparation of county fiscal strategy paper and county Debt Strategy Paper	9th to 13th Feb 2026
20.	Submission of county fiscal strategy paper and county Debt Strategy Paper to executive	16th Feb 2026
21.	Submission of county fiscal strategy paper and county Debt Strategy Paper to CBEF	26th Feb 2026
22.	Submission of county fiscal strategy paper and county Debt Strategy Paper to County Assembly	28th Feb 2026
23.	Budget committee Engagement	By 14th March 2026
	Preparation and submission of FY 2026/27 budget estimates	
24.	Circular to departments on the preparation of FY 2026/27 budget preparation	By 6th March 2026
25.	Departmental proposals submitted to County Treasury	By 20th March 2026
26.	Advertising Budget Public Participation - Sub wards and Wards	By 20th March 2026
27.	Budget Public Participation -Clusters, Sub wards and Wards	30th March to 2nd April, 8th to 10th April 2026
28.	Consolidation of draft budget	13th to 15th April 2026
29.	Resource allocation panel sittings	16 th -17 th April 2026
30.	Presentation of the budget to County Executive	By 20th April 2026
31.	Presentation of the budget to CBEF	By 24th April 2026
32.	Submission to County Assembly	30 th April 2026
33.	Consultative forum with County Assembly	By 30 th June 2026
34.	Uploading budget to IFMIS and preparation of citizen budget	By 15 th July 2026
35.	Submission of 2026 Finance Bill	By 30 th June 2026
36.	Approval of 2026 Finance Bill	By 30 th September 2026