



CITIZEN/MWANANCHI BUDGET

JUNE
2024



DEPARTMENT OF FINANCE AND
SOCIO-ECONOMIC PLANNING

FINANCIAL YEAR 2024/25

“Sustaining economic gains for inclusive development”



Installed Solar Plant in At Makeni County Referral Hospital

Theme: 'Sustaining Economic Gains For Sustainable Development'

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FOREWORD

FOREWARD

The FY 2024/25 Budget Estimates have been prepared in accordance with the provisions of PFMA 2012, Section 135 and 136, as well as Regulation 39 of the PFMA Regulations (County Governments) 2015. The aim of the FY 2024/25 budget is to strategically allocate resources towards key priorities and initiatives that promote sustainable development and enhance the well-being of our citizens. This budget is the second one to implement the 2023-27 County Integrated Development Plan (CIDP III), which provides an opportunity to further the government's strategic objectives, promote inclusive growth, and enhance the well-being of all citizens.

The county government's medium-term development focus is guided by the following key priorities:

- a) Increasing access to potable water through last-mile connectivity (Kunyaiikya kiw'u nduani na misiyini)
- b) Increasing agricultural production and food security
- c) Enhancing access to universal healthcare
- d) Developing urban infrastructure within the municipalities
- e) Automating government services, procedures, and innovation
- f) Mobilizing resources through strategic partnerships

Revenue

The 2024-25 FY Estimates will be funded by three main sources with a total revenue amounting to **Kshs 11,197,443,178**. The Equitable Share from the National Government is projected to be **Kshs. 8,762,816,136 (78 percent)**, conditional allocations, loans and grants **Kshs. 990,048,872 (9 percent)** and own source revenues amounting to **Kshs. 1,444,578,170 (13 percent)**.

Expenditure and Cost Management

The total Budget for the financial year is Kshs 11,197,443,178 comprising of Kshs 10,294,805,012 (92 percent) allocation to the County Executive and Kshs 902,638,166 (8 percent) allocation to the County Assembly.

Recurrent Budget.

The 2024/25 FY total recurrent budget (personnel, operations and maintenance) amounts to Kshs. 7,473,752,895 (67 Percent of the total budget) with personnel budget being Kshs 4,829,771,239 (43 percent) and operations and maintenance of Kshs. 2,643,981,656 (24 percent).

Development Budget.

The FY 2024/25 Development budget is Kshs. 3,723,690,283 (33 percent) which will be implemented within the County to achieve the Government's agenda. This meets the fiscal responsibility principle on development expenditure PFM Act 2012 Section 107(2b) over the medium term, a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure.

Damaris Mumo Kavoi

County Executive Committee Member - Finance and Socio-Economic Planning
GOVERNMENT OF MAKUENI COUNTY

PURPOSE OF THE CITIZEN BUDGET

Section 131 (6) of the Public Finance Management Act, 2012 mandates the County Executive Committee member for finance take all reasonably practicable steps to ensure that the approved budget estimates are prepared and published in a form that is clear and easily understood by, and readily accessible to, members of the public.

The purpose of the Citizen budget is therefore to provide a simplified version of County budget information on revenue sources, expenditures, and development priorities in the Financial Year 2024/2025. This helps ordinary citizens to actively engage in the budgetary process, set priorities, and hold their government accountable for its spending decisions.

BACKGROUND

Article 1(1) of Kenya's Constitution 2010 states that all sovereign power belongs to the people of Kenya and shall be exercised only in accordance with the Constitution. Article 201(a) of the constitution states that there shall be openness and accountability, including public participation in financial matters. In accordance with these constitutional obligations, the Makueni County Government launched the 2024-25 budget process which included public participation at cluster level, sub ward level, ward level and in Nairobi and Mombasa to reach the Makueni citizenry living outside the County. Memorandums were both received on line and through physical deliveries. These engagements ensured that the community priorities were considered in the FY2024/25 budget Estimates.

1.0 ECONOMIC ASSUMPTIONS UNDERLYING THE 2024/25 - 2026/27 MTEF BUDGET

1.1 State of The Macro Economic Environment

1. Kenya's economic growth increased to 5.6 percent in 2023 from 4.9 percent in 2022, mainly due to a rebound in agriculture sector which had experienced two consecutive years of output decline due to prolonged drought. Other significant contributors to the growth in 2023 included the information and communication, transportation and storage, financial and insurance, real estate, and accommodation and food service activities sectors.
2. The economy is expected to remain strong in 2024, with a projected growth rate of 5.5 percent. This will be supported by a robust services sector, a strong performance in agriculture, and a decline in global commodity prices, which is expected to reduce production costs. This positive outlook will be further reinforced by the implementation of policies and reforms under the priority sectors of the Bottom-Up Economic Transformation Agenda (BETA) and improvements in aggregate demand. On the contrary, fiscal policy uncertainty fanned by the June 2024 anti-finance bill protests will deter government spending on development and recurrent expenditure and subsequently hurt sales in the services sector.
3. The macroeconomic environment remains stable, with the inflation rate declining to 4.6 percent in June 2024 indicating a 4-year low. This is a significant decrease from its peak of 9.6 percent in October 2022 and remains within the target range. The decline in inflation was mainly driven by the easing of food and energy prices, the impact of exchange rate appreciation, the tightening of monetary policy, and government interventions aimed at reducing production costs.
4. The exchange rate of the Kenyan Shilling against major international currencies continues to stabilize. This is attributed to improved market perception following the de-risking of the 2024 Euro bond, a tightened monetary policy stance, and significant reforms in the interbank foreign exchange market.
5. Central Bank Rates: The Central Bank of Kenya increased the Central Bank Rate (CBR) to 13 percent as at June 2024 compared to 10.5 in June 2023. This was part of monetary policy measures and was necessitated by the need to address inflationary pressures occasioned by depreciation of the Kenyan Shilling against major currencies and high global prices.

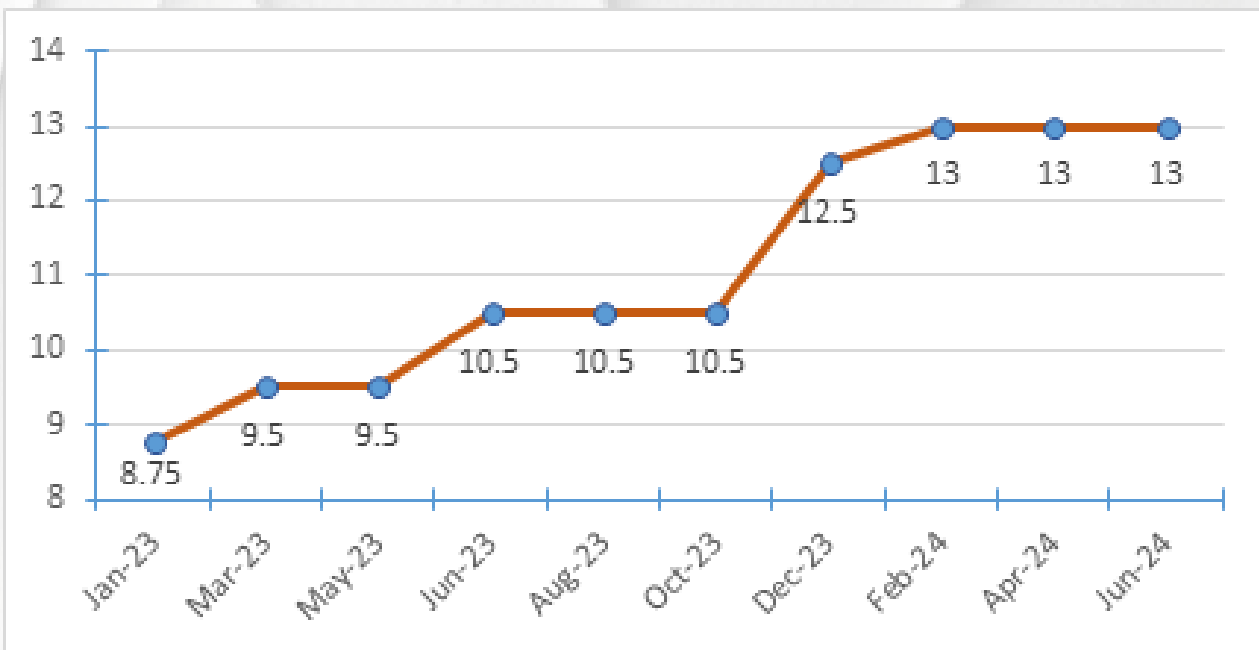


Figure 2: Central Bank Rates
 Source: Central Bank of Kenya.

6. Fiscal policy aims to support the BETA through the continued implementation of a growth-responsive fiscal consolidation plan. This plan is designed to slow down public debt without compromising service delivery. The policy targets a progressive reduction in the fiscal deficit, from 5.7 percent of GDP in FY 2023/24 to 3.1 percent of GDP in FY 2027/28. This will be achieved by broadening the revenue base, containing non-priority expenditures, and enhancing social safety nets.

1.2 The County Economy

Trends in Gross County Product (GCP), 2019-2023

Makueni County contributes 1.3 percent to the national GDP annually, as reported in the Gross County Product (GCP) 2023 report. From 2018 to 2022, the county's real GCP growth averaged 4 percent per year, compared to the national real GDP growth, which averaged slightly higher at 4.6 percent annually. Looking ahead, growth in Makueni County is projected to average 5 percent annually in 2023 and 2024, which is expected to increase the county's economic value to 126 billion and 132 billion respectively.

The chart below depicts that as at 2022, Makueni Gross County Product (GCP) was Kshs 120.54 Billion having increased by 24 percent from Kshs 97.11 Billion recorded in 2018 but a drop of 2.48 percent from Kshs. 123.61 in 2021. These results have been brought by government efforts to support businesses, provide stimulus packages and investment in infrastructure to help stimulate economic growth. Revamping and enhancing agricultural production and value addition through government and private sector investments will accelerate economic growth, driven by the above-average rainfall volumes received during the last OND and MAM rain seasons. Additionally, supporting MSMEs will stimulate growth in the accommodation and food sector, transport and storage sector, as well as the wholesale and retail trade sector.

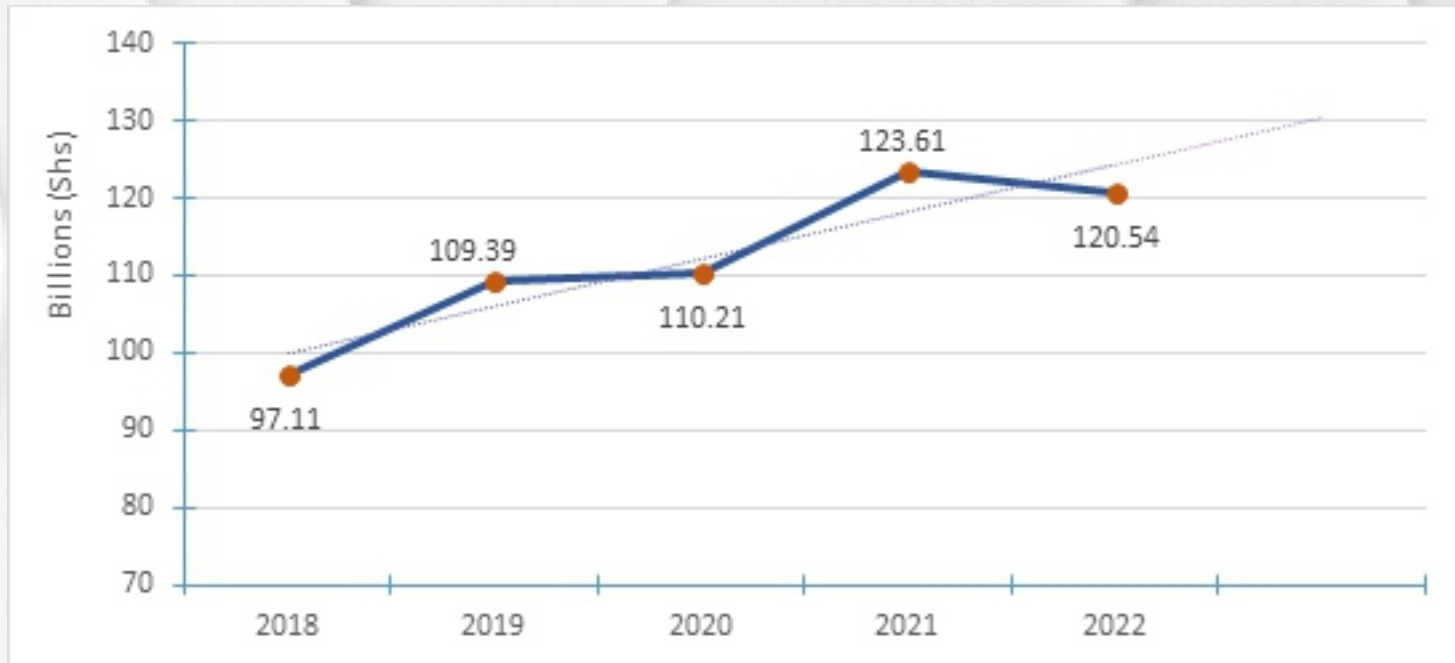


Figure 3: Makueni GCP (2018 - 2022)
Source: KNBS GCP Report 2023.

2.0 REVENUES

The projected overall revenue budget for FY 2024/25 is Kshs 11,197,443,178 from three main sources; Equitable share 78 percent; Own Source Revenues 13 percent and conditional allocations, loans and grants 9 percent.

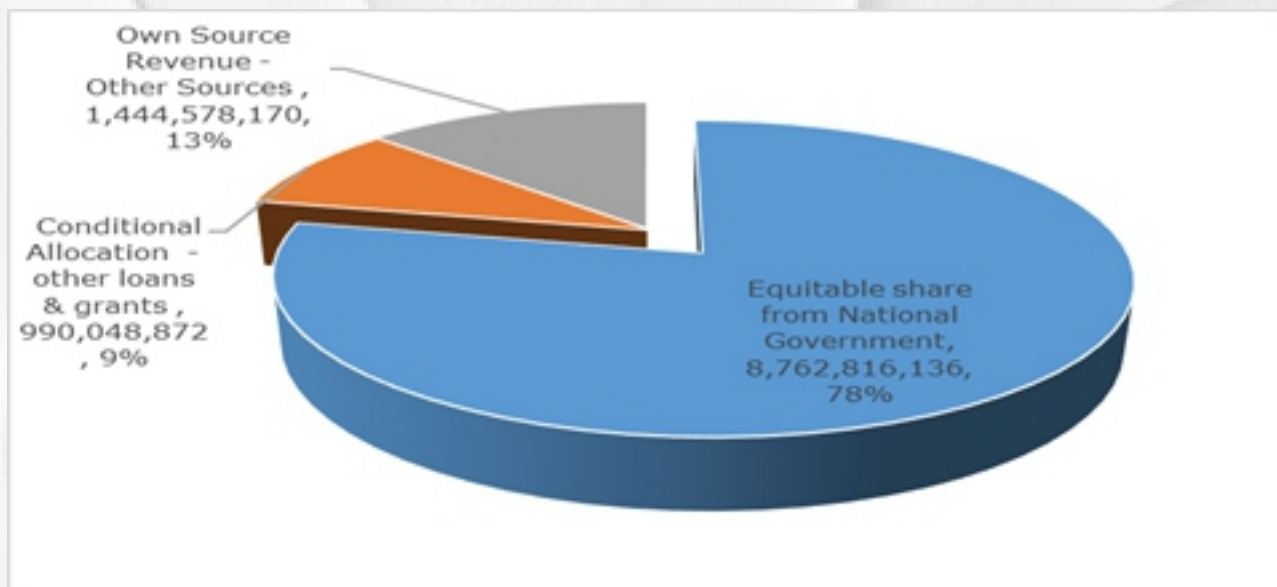


Figure 4: FY 2024/25 Budget Funding

2.1 Own Source Revenue

The own source projection over the medium term is shown in the table below;

Table 1: Own Source Revenue By Stream

No	Sources	FY 2024/25 Targets (Millions)	FY 2025/26 Projections (Millions)	FY 2026/27 Projections (Millions)
1	Advertisement and Wall Branding Fees	20.92	23.96	25.96
2	Agricultural Cess Fees	18.00	21.60	25.60
3	Building Materials Cess Fees	3.00	3.59	5.59
4	Community Information Centres Fees	1.00	1.20	1.20
5	Conservancy Fees	6.00	6.18	7.18
6	Cooperative Audit Services Fees	0.30	0.38	0.40
7	Development Approvals Fees (All Lands Development Fees)	48.00	50.00	55.00
8	Fines and Penalties Fees	1.00	1.20	2.20
9	Fire Certificate Fees	1.40	1.20	2.20
10	Hire Of County Facilities / Equipment /Gym Fees	1.00	1.20	1.20
11	Liquor License Fees	70.00	73.85	75.850
12	Market Entrance Fees	45.00	50.00	52.00
13	Motor Vehicle/Cycle Reg Fees	3.50	3.59	4.00
14	Parking Fees	44.00	51.51	52.51
15	Plot Rates/Rent Fees and Other Dues	170.00	180.66	190.66
16	Renewal Fees (Kiosks)	7.00	8.38	9.38
17	Single Business Permits /Application Fees	200.00	204.60	208.60
18	Stall Rent Fees	8.70	9.22	12.22
19	Stock Market Fees	11.00	13.18	15.18
20	Stock Movement Fees	7.00	8.38	10.38
21	Veterinary Health Fees	17.50	17.50	19.50
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3.50	3.59	5.59
23	Weights and Measures Fees	2.50	2.39	3.39
24	Agriculture - Agricultural Training Conference Fees	3.00	3.59	5.59
25	Agriculture - Mechanization Fees	2.00	2.39	3.39
26	Public Health Services Fees	36.00	39.53	45.53
27	Makueni Fruit Processing Plant Fees	100.00	110.89	140.89
28	Sand Authority Fees	47.00	55.10	60.10
Sub Total		878.32	948.86	1,041.29
31	Medical Health Services Fees	176.43	176.43	200.43
32	NHIF and Linda Mama Reimbursement Edu Afya Fees	382.48	367.57	450.57
33	Universal Health Care Registration Fees	7.35	7.35	8.35
Sub Total		566.26	551.35	659.35
Total Own Source Revenue		1,444.58	1,500.21	1,700.64

The growth in OSR is expected to be steady as the government implements the following strategies:

- i. Leveraging on Technology: The government embraced the use of technology in revenue collection, this has ensured automatic billing and licensing, leverage on mobile money technology to minimize risks associated with handling cash through entrenching cashless modes of payment, and integrated all the revenue systems to enhance accountability and real-time reporting. It will conduct continuous business establishment census to automate the business register and commission a customer's self-service portal.
- ii. Whole Government Approach in Own Source Revenue Mobilization: The County has put in measures to ensure all departments and agencies work together in resource mobilization. The government performance contract includes ways through which departments are supporting resource mobilization. Incentives shall be developed to encourage resource mobilization at departmental and agency levels.
- iii. Enhance Enforcement and Compliance: Currently the enforcement unit is domiciled in the Department of Devolution and there is no section dedicated to revenue enforcement leading to weak enforcement for compliance. The Government will establish a dedicated inspectorate unit to ensure enforcement and compliance in revenue collection. The department will also partner with the court to handle cases of non-compliance and serial defaulters,
- iv. Comprehensive Sensitization and Awareness Creation Programs: The government will sensitize the tax payers on the importance of voluntary compliance and the importance of paying requisite fees and charges through community engagement and mass media campaigns.
- v. Enhancing Policy and Legislative Frameworks for Revenue Administration: The government will carry out legislative review of all laws related to revenue collection; draft revenue administration and tariff act, and enforcement and compliance acts to address any legislative and policy gaps.
- vi. Tap on the Potential of Land Based Revenue: The government will: identify, register, update records and automate plot registration and development approvals; institute measures to recover outstanding arrears owed in respect of plot rent to all defaulters; regularize on-going developments that are not compliant; and introduce incentives that promote payment by defaulters to reduce outstanding debts.
- vii. Establishing a rewarding mechanism for individuals, markets and wards which have been consistently paying their revenue within set deadlines in each calendar year. This will be through initiating revenue week to reward outstanding customer and special project funding for most performing wards.

- viii. Revamping County Revenue Collection Staff Training: Officers involved in revenue collection will be trained on customer handling mechanisms that will promote cohesive performance of their duties. Negotiation skills to handle their customers will also be encouraged targeting non-aggressive but firm means of revenue mobilization.

2.2 Revenue from External Sources

Revenue from external sources comprise of equitable share and grants as shown below;

Table 2: Other Revenues By Source-Grants Per Department

No	Department	Project Name/Expenditure item	Proposed Allocation (Millions)
1.	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151.52
2.	Agriculture	Kenya Agricultural Business Development Project (KABDP)	10.92
Agriculture Total			162.43
3.	Devolution	KDSP -II Grant	37.50
Devolution Total			37.50
4.	Health Services	Community Health Promoters (CHPs) Project	113.70
5.	Health Services	Nutrition International Donor funding	21.01
6.	Health Services	DANIDA - Primary healthcare in devolved context	11.41
Health Services Total			146.12
7.	Infrastructure	Roads Maintenance Fuel Levy	415.08
Infrastructure Total			415.08
8.	Lands	Urban Institutional Grant (UIG)- World Bank	35.00
9.	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11.00
10.	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142.75
Lands total			188.75
11.	Wote Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20.084
Wote Municipality Total			20.084
12.	Emali-Sultan Hamud Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20.084
Emali-Sultan Hamud Municipality Total			20.084
Grand Total			990.049

3.0 FY 2024/25 EXPENDITURE AND AND KEY CAPITAL PROJECTS PER DEPARTMENT

3.1 Expenditures by Economic Classification

The FY 2024/25 total personnel budget is Kshs 4,829,771,239 and operations and maintenance of Kshs. 2,643,981,656. The Development budget is Kshs. 3,723,690,283 which is 33 percent of total budget. This meets the fiscal responsibility principle on development expenditure as stated in section 107 of the Public Finance Management Act 2012.

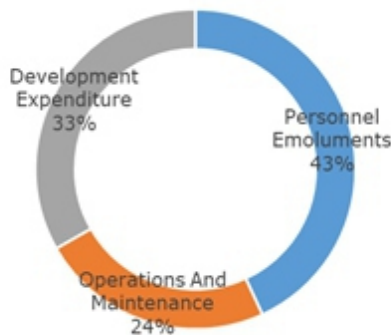


Figure 5: FY 2024/25 Expenditure Per Economic Classification

3.2 Expenditure Per Department and Economic Classification

The summary of expenditure for each County Department segregated per economic classification is as provided in table 2. The Department of Health Services has the Highest Allocation of Kshs 4,151,573,822 constituting of 37.1% of the total budget allocation. The department of ICT, Education and Internship had the second highest allocation Kshs 1,147,927,227 constituting 10.3% of the total budget while Infrastructure, Transport, Public Works, Housing and Energy had the third highest allocation of 980,006,373 constituting 8.8% of the total budget.

Table 3: Expenditure Per Department and Economic Classification

No	Department	FY 2024/25 Salary Budget Estimates (Millions)	FY 2024/25 O&M Budget Estimates (Millions)	FY 2024/25 Recurrent Budget Estimates (Salary +O&M) (Millions)	FY 2024/25 Development Budget Estimates (Millions)	FY 2024/25 Budget Estimates (Millions)	Ratio
1	Governorship	55.03	483.70	538.73	-	538.73	4.8%
2	County Secretary	58.77	76.40	135.17	-	135.17	1.2%
3	County Attorney	19.94	28.90	48.84	9.30	58.14	0.5%
4	Devolution	216.10	107.75	323.85	37.50	361.35	3.2%
5	Finance	226.70	316.19	542.89	28.80	571.69	5.1%
6	Agriculture	224.51	39.49	264.00	261.86	525.86	4.7%
7	County Fruit Development and Marketing Authority	16.60	23.63	40.23	56.50	96.73	0.9%
8	ICT, Education	714.76	111.37	826.13	321.80	1,147.93	10.3%
9	Gender and Social Services	51.97	21.39	73.35	164.82	238.17	2.1%
10	Health Services	2,455.08	633.76	3,088.84	1,062.73	4,151.57	37.1%
11	Trade and Tourism	58.99	83.98	142.97	34.25	177.22	1.6%
12	Infrastructure and Energy	82.72	56.02	138.74	841.26	980.00	8.8%
13	Lands and Environment	56.90	28.90	85.80	336.22	422.02	3.8%
14	Wote Municipality	2.95	69.17	72.13	54.88	127.01	1.1%
15	Emali-Sultan Hamud Municipality	8.83	26.98	35.81	74.15	109.96	1.0%
16	Water and Irrigation	82.01	35.36	117.37	396.11	513.49	4.6%
17	Sand Authority	25.34	26.25	51.59	10.00	61.59	0.6%
18	County Public Service Board	41.50	36.67	78.17	-	78.17	0.7%
	County Executive	4,398.71	2,205.91	6,604.61	3,690.19	10,294.81	91.9%
19	County Assembly	431.07	439.57	870.64	32.00	902.64	8.1%
	Grand total	4,829.77	2,645.48	7,475.25	3,722.19	11,197.44	100.0%

3.3 Key Capital Projects

Table 4:Key Capital Projects per Department

No	Sub County	Ward	Department/Agency	Project/Programme Name	FY 2024/25 Budget Estimates (Millions)
1.	All	All	All	39 million per ward allocation	1,170.00
2.	All sub counties	All wards	Health Services	Universal health care programme- Hospital	70.00
3.	HQ	HQ	Health Services	Feasibility and operationalization of model health centers	44.10
4.	Mbooni	Mbooni	Water	Mulima earth dam - Desilting, Construction of a treatment and Water distribution and Supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga Genset)	40.00
5.	HQ	HQ	Transport	Rural Electrification Programme - REREC Matching grant	30.00
6.	Mbooni	Mbooni	Health Services	Completion & equipping of Mbooni isolation ward	30.00
7.	Makueni	Wote/Nziu	Water	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	24.00
8.	HQ	HQ	Health Services	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment	21.47
9.	HQ	HQ	Health Services	Nutrition International Donor funding	21.01
10.	All sub counties	All wards	ICT,Education and Internship	CTTI Development and capitation	20.00
11.	HQ	HQ	Finance	Supplementary Projects for poor and marginalized areas	20.00
12.	Kilome	Kasikeu	Gender	Construction of Mini stadium in Sultan Hamud	20.00
13.	HQ	HQ	ICT,Education and Internship	Government Automation -Government Automation - CIHMIS Phase two	18.42
14.	Kibwezi West, Kilome and Makueni	Emali-Sultan Hamud Municipality	Emali-Sultan Hamud Municipality	Purchase of Grader for the Municipality	15.00
15.	Makueni	Kikumini/Muva u	Water	Ndukuma Earth dam - Feasibility study for distribution water, draw offsystem (siphon system); Connect with existing pipeline kwa Phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area	15.00
16.	Makueni	Kitise/Kithuki	Lands	Construction of Londokwe –Mutonye- Mame Earth dam, Check dam, sustainable land management-Climate change fund	15.00
17.	Makueni	Wote/Nziu	Water	Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam- Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam, Installation of gravity line to Kaiti 1, Solar/Grid hybridization of Kaiti 1 Pumping System, Installation of submersible pump	15.00
18.	Makueni	Wote/Nziu and Nzaui/Kilili/Kalamba	Lands	Survey for titling of Wote Public Utilities and Matiliku townships	15.00
19.			Lands	Rehabilitation of earth dams Gulley rehabilitation and Landscape restoration terracing at household level-Climate change fund	15.00

3.4 Key Recurrent Budget Items Per Department

Table 5: Key Recurrent Budget Items Per Department

No	Department	Vote	Budgeted Amount (Millions)
1.	Education	Scholarships	30.00
2.	Education	ECDE Capitation	18.00
3.	Education	Internship, Mentoring & Volunteer Programme	18.00
4.	Health	Electricity	50.00
5.	Health	Community Health strategy	70.23
6.	Health	Medical Drugs, Dressings and other Non Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	300.00
7.	Health	Public Health	25.00
8.	Health	Recurrent Financing of Healthcare	17.52
9.	Health	Rural Health Facilities Financing	62.48
10.	Health	County Ambulance Services/Maintenance	11.00
11.	Trade	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	41.00
12.	Transport	Maintenance Expenses-Plant & Equipment	18.00
13.	Wote Municipality	Utilities-Electricity	22.00
14.	Wote Municipality	Promotion regulation and provision of refuse collection and solid waste management services	22.22
15.	CS	South Eastern Kenya Economic Block	10.00
16.	Finance	Lap trust and LAP Fund pending bill	39.50
17.	Finance	Emergency fund	40.00
18.	Agriculture	Agricultural Training Institute	10.00

4.1 FY 2024/25 Expenditure measures;

The County aspires to implement FY 2024/25 budget estimates in a manner that will guarantee achievement of sustainable development outcomes. Efficient and effective use of resources will be adopted to affirm the Government's resolve to continuously improve transparency, accountability, and citizen participation in governance processes. The Government will adopt the following in implementation of FY 2024-25 budget;

- a) **Transparent Budget Preparation:** The Government ensured that guidelines, notice of public participation forums and timelines on budget preparation were shared timely. The Government has always ensured full disclosure of budget documents to enable citizens to understand how their resources were allocated and adherence to law in implementation.
- b) **Programme-Based Budgeting:** The government has used a performance-based budgeting approach to link budget allocations with desired outcomes and service delivery targets. This helps ensure that resources are effectively utilized to achieve intended results.
- c) **County Budget Review and Approval:** The county assembly will review and approve the budget after public consultations and scrutiny. This legislative oversight ensures that the budget reflects the interests of residents and conforms to legal requirements.
- d) **Budget Monitoring and Oversight:** Makueni County implements robust budget monitoring and oversight mechanisms to track expenditure against budget allocations. Regular monitoring will help identify variances and enables timely corrective actions. The respective line departments and agencies will be responsible for reporting monthly and quarterly to the County Treasury in line with the provisions of Public Finance Management Act, 2012 and its attendant regulations.
- e) **Use of Technology:** The government will leverage on technology to enhance budget execution and financial management. This will include electronic systems for budget tracking, online platforms for citizen engagement, and digital tools for reporting and monitoring expenditures.
- f) **Capacity Building and Training:** The county has invested heavily in building capacity its workforce. This ensures that technical officers are equipped with the necessary skills and knowledge to manage finances efficiently.
- g) **Stakeholder Engagement and Collaboration:** The county actively promotes collaboration with development partners, civil society organizations, and private sector stakeholders in order to improve budget execution and generate additional resources for priority programs. The community will be engaged in project implementation committees, as well as the establishment of sustainability project committees for long-term development projects management.

4.2 County Public Funds

The County government has established the following funds:

- 1) Makueni County Emergency Fund
- 2) Makueni County Empowerment Fund (TETHEKA FUND)
- 3) Makueni County State and Public Officers Car Loan and Mortgage Fund

4.3 Summary of Key proposed charges in the Makueni County Finance Bill 2024

- 1) Instalment payment of permits-quarterly, half-yearly and annual payment for single business permits and health licenses
- 2) Discounts for lump sum payment of annual fees
 - a) Small businesses-10% of unified invoice bill
 - b) Medium businesses-10% of unified invoice bill
 - c) Large businesses-5% of the unified invoice bill
- 3) No impounding or confiscation of goods
- 4) County government to ensure that no tax evasion as opposed to hiking fees and levies

5) Retained 2023 charges, fees as highlighted as follows: -

1. Bodaboda-Kshs 500 annual ticket
2. Market entrance fees remain as currently charged i.e. Kshs 40,50,80,100,200
3. Hawking fees remain as currently charged i.e. Kshs 40
4. Plot rent remain as currently charged i.e. Kshs 25 per plot width in feet
5. Land rates remain as currently charged i.e. 2% of the rated value per plot
6. Live musicians /disco charges remain the same of 1500 zone A and 1000 zone B per day
7. Pool tables per table charges remain the same of 3500 zone A and 3200 zone B
8. General alcohol retail bar (on bar) charges remain same of 6000 zone A 5200 zone b and 4800 zone c
9. Butchery with roasted meat and/ or soup kitchen any size remains as currently charged 5000, 4500 and 4000 for Zone A, Zone B and Zone C respectively.
10. General Retail Alcoholic Drink License remain as currently charged 30000,20000 and 15000 for Zone A, Zone B and Zone C respectively.
11. Depot license, in addition to Distributor license within same market per Depot remain as currently charged of Kshs 12000
12. Other retail traders, stores, shops and services (as per assessment) charges remain the same of 2500,2000 and 1600 for Zone A, Zone B and Zone C respectively.
13. Informal sector trader/ service provider, shoe shiner, shoe repairer, street vendor (newspaper, sweets, soda, cigarettes etc.) charges remain the same of Kshs 1200,1000 and 800 for Zone A, Zone B and Zone C respectively.
14. Semi-permanent informal sector trader up to two persons operating in verandah or temporary building charges remain as currently charged of Kshs 1800,1200 and 800 for Zone A, Zone B and Zone C respectively.

6) Other charges across the following different sectors remain unchanged

1. Entertainment tax/public entertainment
2. Accommodation and catering
3. Liquor license fees
4. Service charge for rentals
5. Professional, technical and financial services
6. Mobile money transfers services / bank agents
7. Private education institutions
8. Agro vet/pharmacy per annum
9. General trade, wholesale, retail shops and services
10. Informal sector
11. Agriculture, forestry and natural resources
12. Industrial plants, factories, workshop, & contractors.

13. Transport and communication
14. Cess and other charges
15. Environmental licenses and water conservation
16. Agricultural produce transport fees /service charges
17. Agriculture, livestock, fisheries and cooperatives
18. Land based revenue
19. Outdoor advertisement
20. Wote green public park
21. Health services

4.0 KEY DEVELOPMENT PRIORITY SECTORS

4.1 Sector Specific Programmes

The total development budget is Kshs. 3,722,190,283 which is classified into ward development, other Head quarter development and conditional allocations.

Table 6: Total Development Budget Per Category

Classification	Amount (Millions)
Ward Projects	1,170.00
Other HQ Development	1,562.14
Conditional allocations	990.05
Total	3,722.19

The county will spend 29% of the development funds on Health Services, 23% on Infrastructure, Transport, Public Works, Housing and Energy, 11% on water, sanitation and irrigation and 9% on Agriculture. This is in line with the county development priorities for enhancing universal health care, enhanced agricultural production and universal water access.

The allocation per department and sector is as presented below.

4.2 Department of Water, Sanitation and Irrigation

The highest allocation of **KShs 172.94** in the water department will be on piped water distribution sub programme while the least **KShs 71.86** in the ground water. The government will also promote and encourage individual household (HH) water connections through the existing registered water service providers. The following allocations have been proposed:

Table 7: Department of Water, Sanitation and Irrigation Allocation by programme

No.	Programme	Allocation (Millions)
1.	General Administration	154.67
2.	Water Harvesting And Storage	114.01
3.	Piped Water	172.94
4.	Ground Water	71.86
	TOTAL	513.49

a) Last mile water Infrastructure Programme

In FY 2024/25, the government will focus on sustaining the gains of water harvesting (kutwiikany'a kiwu) by implementing a water connection program to public institutions and households. The program referred to as the last mile water infrastructure program (Kunyaikya kiw'u nduani na misyini), aims to reduce the distance to the nearest water source from the current 4 kilometers to within 2 kilometers. The key outputs to be implemented include: -

- i. Construction of two sand dams
- ii. Construction of 11 medium term sized/small dams
- iii. Development of 36 boreholes developed
- iv. Connect two urban centres with water supply
- v. Lay new pipeline extension in 39 water projects
- vi. Train 150 water institutions management and ensure 100 water institutions meet governance criteria
- vii. Train and ensure that 500 community members participate in water governance processes and
- viii. Train 100 water schemes



Figure 6: H.E Mutula Kilonzo Jnr commissioning Kativani Pipeline water extension in Masongaleni ward



Figure 7: Kyamakuthi earth dam in Kalawa with capacity of 47,233M3. The project serves approximately 10,000 people and 25,000 livestock with reliable water throughout the year



Figure 8: Ndukuma Earth Dam In Kikumini/Muvau Ward Is A Flagship Project Earmarked For Distribution In FY 2024/25

b) Irrigation Development:

The government will intensify irrigated agriculture to reduce reliance on rain fed agriculture through:

- i. Rehabilitate two water project for irrigation purposes
- ii. Training on best water management practices and infrastructure development to ensure farmers have improved access to water resources for irrigation purposes;

4.3 Agriculture, Livestock, Fisheries and Cooperative Development

In Crop Development & productivity, the government will procure and supply 252MT of certified seeds to farmers, excavate 96 farm ponds, supply 1000 avocado seedlings to farmers, establish 20,640 Acres of land under low pest prevalence zone and train 4,300 farmers trained on integrated pest management system.



Figure 9:Joyce Mutua, CECM-Agriculture, Livestock, Fisheries, and Cooperative Development during Distribution of certified seeds to farmers for the Oct-Dec rains

Table 8:Agriculture Department, Summary of Budget Estimates by Programmes, FY 2024/25

No	Department/Agency	Programme	Allocation
1	Agriculture, Livestock, Fisheries and Cooperative Development	General Administration & Planning	393.17
2	Agriculture, Livestock, Fisheries and Cooperative Development	Land, Crop development & productivity	51.23
3	Agriculture, Livestock, Fisheries and Cooperative Development	Agribusiness and information management	36.92
4	Agriculture, Livestock, Fisheries and Cooperative Development	Livestock Resources Management and Development	40.75
5	Agriculture, Livestock, Fisheries and Cooperative Development	Cooperative Development and Management	3.80
	Agriculture, Livestock, Fisheries and Cooperative Development	Sub Total	525.86
6	Makueni County Fruit Development And Marketing Authority	Makueni County Fruit Development And Marketing Authority	96.73
		Grand Total	622.59

In Agribusiness and information management, the government will operationalize two cold rooms, construct 10 aggregation centres and complete and operationalize Makueni Integrated Grain Processing Plant.

In livestock production, management and development, the government will administer 7000 inseminations, hold six veterinary camps, carry out vaccination of 80000 cattle, 120,000 goats and sheep, 150000 birds and 30,000 dogs. Further, the government will generate Kshs 12.5M from livestock related activities such as the vaccination/livestock movement permits programme and veterinary public health programme.



Figure 10:Ongoing Construction Kathonzweni livestock yard, the 4th largest livestock yard in Kenya

In Cooperative Development and Management, the government will audit and inspect 70 cooperatives, hold 90 AGMs, facilitate registration of 10 new cooperative societies and support cooperatives to increase members' savings by 10%.

The Makeni County Fruit Development and Marketing Authority Will Purchase of 720MT of mangoes worth Kshs 13.4Million for puree production. The plant will also produce ready to drink juice and purified water.

4.4 Department Health Services

The FY 2024/25 budget estimates will advance universal healthcare for all citizens while aligning to the expected implementation of Social Health Insurance Fund (SHIF). The Government will work towards enrollment in the Social Health Insurance Fund (SHIF) and establishment of essential healthcare infrastructure to ensure universal access to services. The County will initiate development of Ward Model Health Centers. These centers will feature inpatient facilities, laboratories, internet connectivity, patient wards, healthcare professionals, and necessary amenities to offer a comprehensive healthcare package. Furthermore, the facilities will ensure round-the-clock access to health services across the county. The Allocation per programme will be as follows:

Table 9: Department Health Services, Allocation by Programmes

Programmes	Allocation (Millions)
General administration & planning	3,505.73
Curative health care services	391.01
Preventive and promotive health care services	254.84
Total	4,151.57

Specifically, the FY2024/25 budget will address the following aspects:

a. Restructuring of 12 health model facilities to offer 24-hour health care services

The sector aims to connect the community to a network of customer-centered healthcare services, in line with the government's development agenda. This strategy seeks to achieve comprehensive healthcare by reducing congestion in county level 4 and 5 hospitals, enhancing referral services, and improving access to primary healthcare.

b. Development of Health Infrastructure and Resources;

The government intends to improve health infrastructure across all wards through a community engagement process. The primary focus of the infrastructure improvement will revolve around supporting the healthcare.



Figure 11: Newly constructed maternity wing at Ngwata Health Centre Masongaleni Ward. The hospital has missed this facility since its establishment in 1973

c. Promotion of Community Health Strategy



Figure 12:Equipping 3,675 CHPs with medical kits

4.5 Gender, Children, Youth, Sports and Social Services

Under Gender and Social Development programme, the government will support to PWDs, OVCs, Senior Citizens, the government will support 2500 elder persons with food materials and other materials, support 1500 PWDs with adaptive assorted assistive devices and income generating activities, support 1000 OVC with assorted items and 2,000 with Dignity pack program. The government will also reduce Percentage of GBV cases reported from 30% to 20%. Further, the government will support 54 groups with tents, chairs, gas cylinders and tanks and provide rescue and rehabilitation services to 60 children.

Table 10:Gender Department, Summary of Budget Estimates by Programmes, FY 2024/25.

No	Programmes	Allocation (Millions)
1	General Administration & Planning	63.31
2	Gender and Social Development	64.20
3	Sports development	93.07
4	Youth empowerment	17.60
	Total	238.17



Figure 13: PWDs issued with assistive devices



Figure 14: Makueni County Participants Kenya Youth Inter-county Sports Association games 9th edition. The County winners were in Ladies Football, Men Volleyball, Ladies Beach Volleyball and Ladies 3x3 Basketball

In Sports development programme, the government will construct Sultan Hamud mini-stadium and Upgrading of sporting infrastructure in six play grounds. In youth development programme, the government will train 5000 Youths trained on Agripreneurship and engage 350 youths in the Makueni Youth Apprenticeship.



Figure 15: H.E the Governor with officers from Finn Church Aid (FCA) Kenya Creative Industries Program when they visited the Makueni Tech and Innovation Hub and The Makueni Ajiry Centre

4.6 Department of ICT, Education and Internship

The general administration which comprises mainly salaries and wages to staff has been allocated a total of Kshs 728.48M while Support to education (bursaries and scholarships) has been allocated KShs 149.54M. Early childhood & development education has been allocated kshs165.1 M. Technical training & non-formal education has 37.84M Internship, mentorship and volunteerism has a lowest budget allocation of 19.14M and ICT, infrastructure & systems development has budget allocation of 47.79M.

Table 11: Department Of ICT, Education And Internship, Allocation By Programmes

No.	Programme	Allocation (Millions)
1.	General administration & planning	728.48
2.	Early childhood education	165.14
3.	Technical training & non-formal education	37.84
4.	Support to education	149.54
5.	ICT Infrastructure & Systems Development	47.79
6.	Internship, Mentorship and volunteerism	19.14
	Total	1,147.93



Figure 16: H.E Lucy Mulili, Deputy Governor, Makueni County Welcomes 125 Interns for Skills Training Program on 3rd July 2024.



Figure 17: Ndukuma ECDE Centre, requested by Wananchi during commissioning of Ndukuma dam. The mud structure is what learners had for a class before the new one was constructed.

The Key interventions in FY 2024/25 include; Issuance of bursaries to bright and needy students, construction of 46 ECDE centres; Upgrading infrastructure in 6 CTTIs; Enhancing automation of Makueni County, Mbooni SCH and Makindu SCH. Enhancing the Internship and mentorship programme for the youth.

- Under ECDE Development programme budget of 142.3Million, the county will construct classrooms in 42 ECDE centres
- Recruit 125 interns for one year under the county internship programme at total cost of KShs 18Million.
- Convert and confirm 442 ECDE teachers into permanent and pensionable terms.
- Under Technical training and non-formal education, the county government will improve infrastructure in Six CTTIs and implement CTTI capitation at a total cost of KShs 36Million.
- The county government will issue bursaries worth KShs 115Million across the county and support students under the county scholarship programme at a total cost of KShs 30M.
- Under ICT development proposed expenditure of Kshs 28.5 Million the county will enhance automation in Makueni County and implement the
- Integrated Health Management Information System Mbooni SCH and Makindu SCH.



Figure 18: H.E Governor Mutula Kilonzo Jr unveiling Integrated Health Management Information System.



Figure 19: H.E Governor Mutula Kilonzo Jr while assessing Digital tools and learning materials for ECDEs learners .



Figure 20: Kathonzweni AIC ECDE learners emerge Number 2 nationally on their set piece performance, category 130, during the National Music Festivals In Eldoret

4.7 Infrastructure, Transport, Public Works, Housing and Energy

To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development, the county has made the following allocations: -

Table 12: Department of Infrastructure, Transport, Public Works, Housing and Energy, Allocation by Programmes

No.	Programme	Allocation (Millions)
1.	General Administration	118.67
2.	Road Transport	746.30
3.	Infrastructure Development	1.70
4.	Energy Infrastructure And Development	113.32
	TOTAL	980.01

In roads transport sub-programme, the government will open 20Kms of roads, carry out maintenance of 1,500 Kms of roads, gravelling of 400 Kms and construction of 20 drifts/slabs. In Energy Promotion and Development, the government will carry out Installation of street lights in 60 markets, Installation of flood lights in 30 markets and connect 600 Households with electricity under the REREC matching grant.



Figure 21: Ngwani drift, in Kisau/kiteta ward , Mbooni sub county



Figure 22: H.E Mutula Kilonzo Junior During The Commissioning Of Phase 1 Of Productive Use Of Renewable Energy (PURE) At Makeni County Referral Hospital

4.8 Lands, Urban Planning & Development, Environment and Climate Change

The Lands sector plays a pivotal role in ensuring effective land administration, sustainable land use, and equitable access to land resources. Title deeds are critical aspect of security of land tenure and promotes socio-economic development by providing individuals and communities with legal ownership of land.

The Allocation per programme is as highlighted in the following table: -

Table 13: Department of Lands, Urban Planning & Development, Environment and Climate Change Allocation by Programmes

No.	Department / Agency	Programme	Allocation (Millions)
1.	Lands	General administration & planning	67.10
2.	Lands	Land Survey & Mapping	33.53
3.	Lands	Urban planning	43.30
4.	Lands	Mining mapping & development	1.50
5.	Lands	Environment Management and Protection	276.60
	Lands	Sub TOTAL	422.02
6.	Makeni County Sand Conservation and Utilization Authority	Sand Authority	61.59
7.	Wote Municipality	Wote Municipality	127.01
8.	Emali-Sultan Hamud Municipality	Emali-Sultan Hamud Municipality	109.96
	GRAND TOTAL		720.58

The Government will provide financial assistance to low-income households to facilitate the acquisition of title deeds. A total of 20 households per sub ward totaling to 600 households across the county will benefit from the program. On average, each household will have 8-10 beneficiaries hence the program aims at issuing 10,000 title deeds to residents.



Figure 23: 600 title deeds issued to public utilities to insulate against encroachment and land grabbing

The government will promote climate change initiatives through green programmes, land scape restoration, environmental conservation, and forest protection in the creation of climate-smart infrastructure in support of FLLoCA programme.

The sand authority for FY 2024/25 will conserve two sand harvesting sites, carry out 50 sensitization forums carried out and review its legal frameworks. Wote Municipality will upgrade Wote Township access roads to cabro standards. The government will enhance solid and liquid waste management by supplying 10 skip bins for towns within the Municipality, erection of 20-meter integrated solar flood light high mast 20 carry out municipality green and improve road connectivity through road upgrading.

Emali-Sultan Hamud Municipality will; rehabilitate Sultan-Hamud decentralized treatment facility, purchase skip loader and bins for waste disposal, cabro paving of walk ways in Emali and Sultan-Hamud towns, and rehabilitation of Emali recreation park

4.9 Devolution Sector

This sector plays a facilitative role in service delivery of the county. Its main role include financing, management of county public service and coordination of the county functions in various capacities The sector comprises of: Devolution, Governorship, Finance, County public service board, county Attorney and County Secretary departments.

Table 14: Devolution Sector ,Allocation by Departments and Programmes

Department	Programme/ Sub Programme	Allocation (Millions)
County Attorney	Legal & advisory services	58.14
County Attorney Total		58.14
County Secretary	Leadership and coordination of departments.	135.17
County Secretary Total		135.17
Governshipp	General administration & planning	538.73
Governshipp Total		538.73
Devolution, Public Participation, County administration and Special Programs	General administration & planning	279.52
Devolution, Public Participation, County administration and Special Programs	Public Participation & Civic Education	23.01
Devolution, Public Participation, County administration and Special Programs	Coordination of Service Delivery and Enforcement	39.87
Devolution, Public Participation, County administration and Special Programs	Disaster Risk Mitigation and Preparedness	13.45
Devolution, Public Participation, County administration and Special Programs	Alcoholics Drinks Control and Licensing	5.50
Devolution, Public Participation, County administration and Special Programs Total		361.35
County Public Service Board	Public Service Human Resource Management and Development	78.17
County Public Service Board Total		78.17
Finance & Socio Economic Planning	General administration & planning	418.70
Finance & Socio Economic Planning	Accounting services	12.20
Finance & Socio Economic Planning	Budget formulation, coordination and management	51.70
Finance & Socio Economic Planning	Internal audit services	10.00
Finance & Socio Economic Planning	Resource mobilization	40.30
Finance & Socio Economic Planning	Supply chain management services	4.00
Finance & Socio Economic Planning	Economic planning	15.70
Finance & Socio Economic Planning	Monitoring and Evaluation	7.10
Finance & Socio Economic Planning	County Statistics	6.50
Finance & Socio Economic Planning	Enterprise Risk Management	1.50
Finance & Socio Economic Planning	Assets Management	3.99
Finance & Socio Economic Planning Total		571.69
County Assembly	Legislation & Oversight	902.64
County Assembly Total		902.64
Grand Total		2,645.88

The County Assembly had the highest allocation of Kshs 902.64M to enable it carry out the legislation and oversight roles effectively. The department of finance had the second highest allocation of Kshs 571.69M to facilitate public finance management across all the departments, carry out county emergency response, payment of Lap trust and LAP Fund pending bill, Revenue Mobilization, Preparation of Budgets, payment of Staff Gratuity and facilitate Car & Mortgage loan Fund for the county Executive.

Governorship had the third highest budget allocation of Kshs 538.7M with a bulk of the budget meant for payment of the county staff medical insurance cover, GPA/WIBA/ Fire Burglary, Contracted Guards and Contracted cleaning services.



Figure 24: Newly Constructed County Administration Block in Kilome Sub County

The key interventions for FY 2024/25 includes; resource mobilization, public service management reforms, governance, coordination and management of devolved functions, enhance public financial management, government accountability, transparency and responsiveness, result based management and disaster risk management mitigation and preparedness.



Figure 25: H.E Mutula Kilonzo Jnr While launching the RRI on Own Revenue Mobilization



COUNTY TREASURY

REVENUE PERFORMANCE

Over the past year, the County has instituted progressive measures to enhance Own Source Revenue (OSR).



- **FY 2023/24**
Kshs. 1,044,936,255.00
- **FY 2022/23**
Kshs. 891,595,987.00

This achievement was facilitated by :



Introduction of a unified auto-billing regime.



Adoption of cashless payment methods.



Intensive customer sensitization for voluntary payments.

#FY2023/24FinancialPerformance

Figure 26: FY 2022/23-2023/24 OSR increment

4.10 Trade, Marketing, Industry, Culture and Tourism

To promote, coordinate and implement integrated economic policies and programs for a rapidly industrializing economy, the county has allocated Kshs119M towards general administration in trade department. Bulk of the allocation is meant for Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal and for salaries in the trade department. A total of Kshs 41.1M has been allocated towards trade promotion and development, Kshs 8M towards culture, music and arts promotion and 6.5M towards tourism development and promotion.

Table 15: Trade, Marketing, Industry, Culture and Tourism

No.	Programme	Allocation (Millions)
1.	General Administration	119.07
2.	Industrial Development	2.50
3.	Tourism Development and Promotion	6.50
4.	Culture , Music and the Arts Promotion	8.00
5.	Trade Promotion And Development	41.15
	TOTAL	177.22



Figure 27: H.E Mutula Kilonzo Jnr visits traders in the newly constructed Emali Whole sale market



Figure 28: Participants During The Nzau Nature Trail which Showcased Makueni's Scenic Beauty And Cultural Heritage

1: Glossary (Budget Terminologies)

Terminology

Conditional Allocations,
Loans And Grants
Depreciation
Development Budget

Equitable Share
Inflation

Macroeconomics
Monetary policy

Own Source
Pending bill
Public Finance Management
Act

Recurrent Budget
Requisite fees

Meaning

Represents funds for specific programs and projects as outlined in the conditional allocation loans and grants bill

It reflects the decrease in value of assets over time due to wear and tear, obsolescence, or other factors. Refers to the financial plan or allocation of funds specifically designated for the creation of assets, improvement, or expansion of projects, products, or services.

Represents funds to be disbursed from the National Government to the county governments.

Rate of increase in prices over a given period of time.

A branch of economics that deals with the study of the overall economy.

Refers to the actions taken by a central bank, to control and regulate the money supply and interest rates in an economy.

Revenues Represents funds raised by the County Government from fees and charges.

Refers to an invoice or a request for payment that has been issued but not yet paid by the recipient.

Is a significant piece of legislation that governs financial management in the public sector.

Focuses on the day-to-day expenses necessary to maintain ongoing operations within an organization.

Refer to the fees that are required or necessary for a particular purpose.

Annex 2: Abbreviation and Acronyms

ADP	Annual Development Plan
AIA	Appropriations-In-Aid
AIC	Africa Inland Church
AIEs	Authority to Incur Expenditures
BETA	Bottom-Up Economic Transformation Agenda
BOQ	Bill of Quantities
CEC	County Executive Committee
CBEF	County Budget and Economic Forum
CBR	Central Bank Rates
CBROP	County Budget Review and Outlook Paper
CCIS	County Climate Institutional Support
CDMSP	County Debt Management Strategy Paper
CFSP	County Fiscal Strategy paper
CHPs	Community Health Promoters
CIDP	County Integrated Development Plan
CIHMIS	County Integrated Health Management Information System
CS	County Secretary
CSOs	Civil Society Organizations
CTTI	County Technical Training Institutes
CTTI	Community Technology Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
FBOs	Faith-Based Organizations
FLLoCA	Financing Locally-Led Climate Action
FY	Financial Year
GBV	Gender Based Violence
GCP	Gross County Product
GDP	Gross Domestic Product
GPA	Grade Point Average
H.E	His/Her Excellency
HoDs	Head of Departments
HQ	Headquarters
IBP	International Budget Partnership
ICT	Information and Communication Technology
KABDP	Kenya Agricultural Business Development Project
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Inter-County Sports Association
MAM	March April May rainfall season
MCFDMA	Makueni County Fruit Development And Marketing Authority
MPC	Monetary Policy Committee
MSMEs	Micro, Small, and Medium Enterprises
MT	Metric Tonnes
MTEF	Medium Term Expenditure Framework
NAVCDP	National Agricultural Value Chain Development Project
NAVCDP	National Agricultural Value Chain Development Project
NGOs	Non-Governmental Organization
NLC	National Land Commission
OND	October November December rainfallseason
OSR	Own Source Revenue
OVC	Orphans And Vulnerable Children
PBB	Programme Based Budget (PBB)
PFMA	Public Finance Management Act
PICD	Participatory Integrated Community Development
PP	Public participation
PWDs	Persons With Disability
REREC	Rural Electrification and Renewable Energy Corporation
RRI	Rapid Results Initiative
SHIF	Social Health Insurance Fund
SMEs	Small And Medium Enterprises
UDG	Urban Development Grant
UIG	Urban Institutional Grant
VMGs	Vulnerable and Marginalized Groups
WIBA	Work Injury Benefits Act

Annex 3: Budget Calendar for the 2024/2025 MTEF Budget Process

Activity	Responsibility	Timeframe/deadline
Develop and issue circular on Budget preparation and MTEF guidelines.	CEC Finance Planning	By 30 th August 2024
Develop the County Annual Development Plan	C.E.C Finance and Planning	By 1 st September 2024
Sector Consultations	All departments-Finance and Planning	By 15 th September 2024
Presentation and approval of Revised Budget Estimates (1) by the County Executive	C.E.C Finance & Planning	By 16 th September 2024
Presentation and approval of Revised Budget Estimates (1) by the CBEF	C.E.C Finance & Planning	By 23 rd September 2024
Presentation and approval of Revised Budget Estimates (1) by the County Assembly	C.E.C Finance & Planning	By 30 th September 2024
Presentation of County Budget Review and Outlook Paper (BROP) to County Executive	County Treasury	By 30 th September 2024
Presentation of County Budget Review and Outlook Paper to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning in consultation with the Governor	By 7 th October 2024
Submission of County Budget Review and Outlook Paper (BROP) to the County Assembly	County Treasury	By 19 th October 2024
Circulation of approved BROP to County Executive and Accounting Officers.	County Treasury	By 22 nd October 2024
FY 2024/25 first Quarter budget implementation report	County Treasury	By 30 th October 2024
Dissemination and feedback forums on ADP 2025/26, CBROP 2024, FY 2024/25 Budget estimates and preliminary engagement of communities on FY 2025/26	CEC Finance & Planning	October - November 2024
Preparation of Departments Public Expenditure Reviews-covering FY 2013/14FY 2023/24	All departments / Finance & Planning	By 30 th November 2024
Participatory Budgeting -Citizen Engagements on 2025/26 budget and CFSP (sub county, Municipalities and diaspora)	To be done in conjunction with departments	By 10 th January, 2025
Presentation and Submission of final sector reports	All C.E.Cs /SWGs for their respective departments	By 15 th January 2025
Resource allocation to sectors	All C.E.Cs /SWGs for their respective departments	By 3 rd February 2025
Development of County Fiscal Strategy Paper (CFSP)	County Treasury	By 20 th February 2025
Development of County Debt Management Strategy Paper (CDMSP)	County Treasury	By 20 th February 2025
Submission of County Fiscal Strategy Paper (CFSP) to C.E.C for approval.	County Treasury	By 24 th February 2025
Submission of County Debt Management Strategy Paper (CDMSP) to C.E.C for approval	County Treasury	By 24 th February 2025
Presentation of County Fiscal Strategy Paper to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning	By 26 th February 2025
Presentation of Debt Management Strategy Paper (CDMSP) to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning	By 26 th February 2025
Submission of Debt Management Strategy Paper (CDMSP) to County Assembly	County Treasury	By 28 th February 2025
Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury	By 28 th February 2025
Issue of circular for finalization of 2025/26 2027/28 MTEF estimates and PBB	County Treasury	By 3 rd March 2025
Circulate approved County Fiscal Strategy Paper (CFSP) to county executive and Accounting officers	County Treasury	By 6 th March 2025
Participatory Budgeting -Citizen Engagements on 2025/26 Budget (Village, sub ward, ward and markets)	To be done in conjunction with departments	By 21 st March 2025
Finalization of Departmental itemized and	All departments	By 4 th April 2025

Annex 4: Role of key stakeholders in the county planning and budgeting process

Key Stakeholders	Roles
1. County Executive Committee	<ul style="list-style-type: none"> a) Provide strategic policy direction and oversee the process b) Approve activity work plan and budget c) Provide leadership to sub county PP teams d) Consideration and approval of the budget estimates in consultation with CBEF.
2. Chief officers, CEO and Municipal Managers	<ul style="list-style-type: none"> a) Provide technical leadership to ward PP teams b) Coordinate undertaking of project appraisals, feasibility studies and BOQ development c) Submission of departmental and sector budgets for recurrent and development
3. County Assembly	<ul style="list-style-type: none"> a) Approving County development plans b) Review estimates of the County Assembly and County Executive before approval c) Appropriate funds for expenditure by County Government d) Exercise oversight over County Executive e) Approves the County Budgets & Expenditures for the County Government
4. County Participatory Development Technical Working Group	<ul style="list-style-type: none"> a) Develop PP policy brief and work plan b) Determine mobilization strategy, PP approach & methodology c) Identification and training of PP teams d) Prepare advert, data collection tools and other PP materials. e) Analyze and consolidate projects from SWGs. f) PP data analysis and reporting
5. County Donor Liaison directorate	<ul style="list-style-type: none"> a) Maintain donor database b) Fundraising through direct marketing events c) Build and maintaining relationship with donors d) Capacity development of County departments in developing proposals to implement county plans e) Serves as interface between the Government and donors on matters relating to implementation of the county programs/projects
6. County Public Communication & Governor’s Press	<ul style="list-style-type: none"> a) Activity coverage and publicity b) Documentation of the PP process
7. Sector Working Groups	<ul style="list-style-type: none"> a) Conduct project appraisals b) Provide technical support during PP process
8. Devolution Department - County administration & Public Participation and Civic Education	<ul style="list-style-type: none"> a) Mapping of venues for the PP forums b) Mobilization of communities, VMGs, development partners/CSOs, opinion leaders and other stakeholders to participate in the process c) Coordinate and manage PP activity at their respective subwards, wards and sub counties d) Community information sharing and awareness creation on the PP approach and process e) Facilitate PP at Cluster blocks, sub wards and wards
9. Sub county and Ward HoDs	<ul style="list-style-type: none"> a) Provide technical guidance to the communities b) Facilitate PP at cluster blocks c) Project appraisals
10. County Budget and Economic Forum	<ul style="list-style-type: none"> a) Consultation on FY 2024/25 budget b) Mobilization of thematic groups
11. Non-State Actors (Development Partners, CSOs, NGOs, FBOs)	<ul style="list-style-type: none"> a) Guiding communities to identify and prioritize sustainable projects/programs b) Identify priority areas of partnership with the County Government
12. Local Radio stations and Media	PP information dissemination and publicity
13. County Citizens	<ul style="list-style-type: none"> a) Participating in preparation of development plans b) Participating in budgeting process by providing inputs c) Oversight role in the implementation of County projects and programmes d) Participatory monitoring and evaluation of County projects and

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for inclusive development”**

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