

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

FINANCIAL YEAR 2025/26

CITIZEN/MWANANCHI BUDGET

JUNE 2025

Theme: 'Stimulating Local Economies for Shared Prosperity'

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FOREWARD

The FY 2025/26 Budget has been prepared in line with the Public Finance Management Act (PFMA) 2012, sections 125, 129, and 130 and is the third budget to implement the 2023–2027 County Integrated Development Plan (CIDP).

The budget will implement the county government's goals, promote inclusive development, and improve the quality of life for residents. Centered around the theme "*Stimulating Local Economies for Shared Prosperity*," the budget focuses on;

1. Increase access to potable water through last-mile connectivity (*Kunyaiikya kiw'u nduani na misyini*) for domestic and agricultural use.
2. Agricultural transformation to attain food security and improve livelihoods through enhanced value chain development (*Mbesa sya muimi muvukoni*).
3. Universal Healthcare - Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Improve land security of tenure through succession programs and the development of urban infrastructure.
5. Automate government services, procedures, and innovation
6. Mobilize resources by enhancing automation of revenue collection, expanding revenue streams, and establishing strategic partnerships
7. Youth Empowerment and Sports Development - Investing in sports, technical training, and entrepreneurship to equip youth with skills and opportunities that drive economic growth and ensure self-reliance.
8. Decentralization of Services - Strengthening local service units to enhance accessibility, governance, and public participation at the grassroots level.

The County Government is expected to realize revenues of Ksh 11,542,107,627 to fund the FY 2025/26 budget estimates. The main revenue sources will be equitable share, own source revenue and conditional allocations. The County projects to receive Kshs. 8,866,423,364 (77 percent) as equitable share and Kshs. 1,175,684,263 (10 percent) as conditional allocations, loans and grants from National government. The County anticipates to mobilise Kshs. 1,500,000,000 (13 percent) from own source revenue streams.

The budgetary allocation between the two arms of government is Kshs **10,644,476,312** (92 percent) for the County Executive and Kshs **897,631,315** (8 percent) for the County Assembly.

The recurrent budget (personnel, operations and maintenance) takes the greatest share of Kshs. **7,609,949,219** (66 Percent of the total budget) with personnel budget being Kshs **5,150,514,094** (45 percent) and operations and maintenance at Kshs. **2,459,435,125** (21 percent). Development budget amounts to Kshs. **3,932,158,408** (34 percent) which is above the required threshold of 30 percent.



DAMARIS MUMO KAVOI

County Executive Committee Member for Finance Planning Budget & Revenue

GOVERNMENT OF MAKUENI COUNTY

PURPOSE OF THE CITIZEN BUDGET

The Citizens Budget is a requirement of section 131 (6) of the Public Finance Management Act, 2012 which mandates the County Executive Committee member for finance to take all reasonable steps to ensure that the approved budget estimates are presented in a clear, easy-to-understand, and publicly accessible format.

The Citizen Budget is designed to present a simplified overview of the County's budget for the FY 2025/2026 including information on revenue sources, expenditure projections and County development priorities. Its goal is to enable the public to hold the government accountable for utilization of public funds and service delivery.

The FY 2025/26 Budget Estimates and Medium-Term Expenditure Framework (MTEF) has been prepared by the County Treasury in compliance with Section 135 of Public Finance Management Act, 2012 and its Regulations of 2015 and Article 201 of the Constitution of Kenya 2010. These estimates have been aligned to the County Integrated Development Plan (CIDP 2023-2027), Annual Development Plan (ADP FY 2025/26), and County Fiscal Strategy Paper (2025 CFSP), in line with the National Budget Policy Statement 2025 and County Allocation of Revenue Act (CARA) 2025.

BACKGROUND

Article 1(1) of Kenya's 2010 Constitution affirms that all sovereign power belongs to the people and must be exercised in line with the Constitution. Article 201(a) further emphasizes the principles of openness, accountability, and public participation in financial matters.

In accordance with constitutional mandates, the Makueni County Government launched the 2025/26 budget process through a participatory and inclusive approach. Engagements were conducted across cluster, sub-ward, markets, municipalities and ward levels. Additionally, the county held virtual forums for youth and Makueni residents in the diaspora. Public feedback was gathered through online platforms and in-person submissions with a total of 40,536 individuals involved in these consultations. The citizens engaged included persons with disabilities, faith-based groups, youth, women, the business community, private sector players, professionals, civil society and community-based organizations, as well as the elderly.

Elected Community Development Committees compiled the ward-level priorities and formally presented them to H.E. the Governor during the People's Forum at the Makueni Integrated Vocational & Education Centre (MIVEC). The submitted community priorities were considered in the 2025/26 budget estimates.

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

1.1 State of the Macro Economic Environment

In 2024, Kenya's real Gross Domestic Product (GDP) grew by 4.7 per cent compared to a revised growth of 5.7 per cent in 2023. The growth, albeit slower than the previous year, was to a large extent supported by activities in Agriculture, Forestry & Fishing (4.6%), Financial & Insurance Activities (7.6%), Transportation and Storage (4.4%) and Real Estate (5.3%). Nominal GDP increased from KSh 15,033.6 billion in 2023 to KSh 16,224.5 billion in 2024. Other key sectors that posted significant growths in 2024 were Wholesale & Retail (3.8%), Information & Communication (7.0%), Accommodation & Food Service (25.7%) and Public Administration (8.2%). During the period under review, most economic activities recorded positive growths except Construction, and Mining and Quarrying activities, which contracted by 0.7 and 9.2 per cent, respectively. The contraction in construction activities was evidenced by a significant decline in consumption of cement, while that of mining and quarrying activities was manifest in significant drop in production of key minerals such as construction materials, titanium and salt.

During the period under review, broad money supply (M3) expanded by 1.0 per cent to stand at KSh 6,105.5 billion as at the end of December 2024, compared to a growth of 19.9 per cent as at end of December 2023.

The Central Bank Rate (CBR) was reviewed upwards from 12.50 per cent in December 2023 to 13.00 per cent in March 2024 and later downwards to 12.75 per cent and 11.25 per cent in September and December 2024, respectively. The inter-bank rate declined from 11.65 per cent in December 2023 to 11.45 per cent in December 2024, while the average interest rate on commercial bank loans and advances rose from 14.63 per cent in December 2023 to 16.89 per cent in December 2024. The overall liquidity ratio rose from 56.8 per cent as at December 2023 to 58.4 per cent as at December 2024. Credit to the private sector increased from KSh 4,707.2 billion in December 2023 to KSh 4,751.6 billion in December 2024. Inflation declined from 7.7 per cent in 2023 to 4.5 per cent in 2024, mainly due to relatively lower food prices. The volume of shares traded on the Nairobi Securities Exchange (NSE) 20-Share increased from 3,745.2 million in 2023 to 4,937.5 million in 2024, while the NSE 20-Share Index rose from 1,501 points to 2,011 points. The current account deficit narrowed further from KSh 382.7 billion in 2023 to KSh 208.9 billion in 2024, mainly on account of stronger export performance.

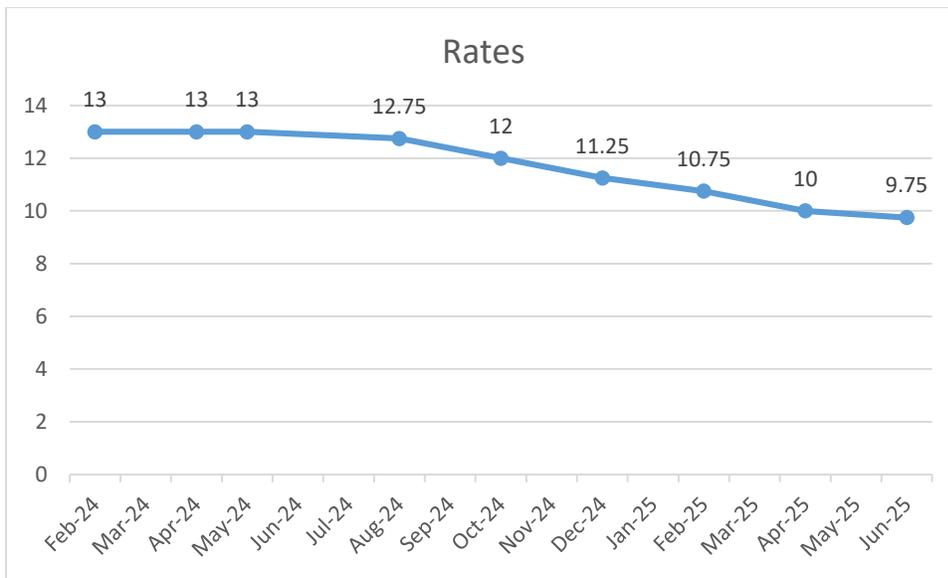


Figure 1: Central Bank Rates

Source: Central Bank of Kenya.

1.2 The County Economy

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

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

YEAR	2019	2020	2021	2022	2023
BILLIONS	108.70	110.21	123.56	136.01	151.12

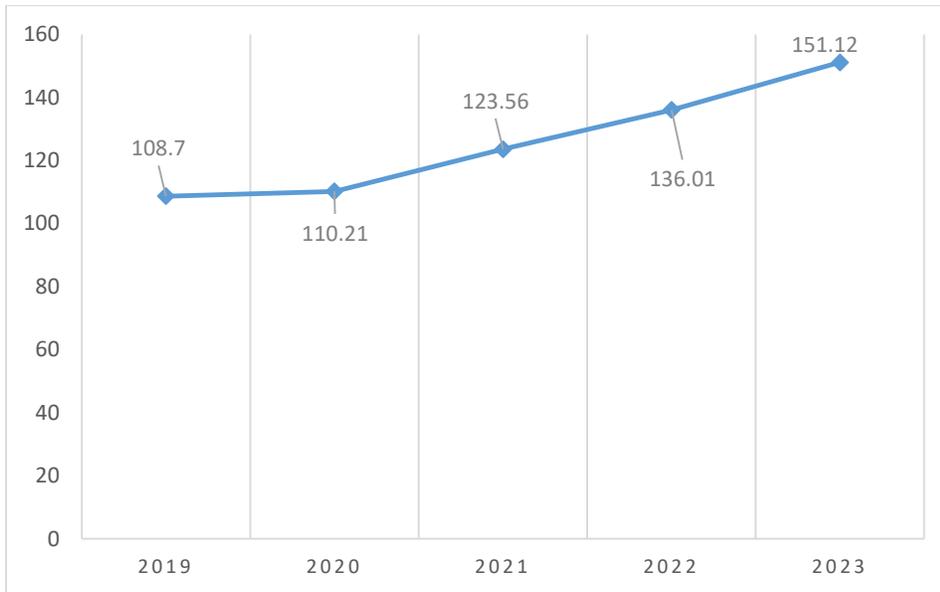


Figure 2: Makueni GCP (2019 - 2023)
 Source: KNBS GCP Report 2023.

2.0 REVENUES

The projected overall revenue budget for FY 2025/26 is Kshs **11,542,107,627** from three main sources; Equitable share 77%; Own Source Revenues 13% and conditional allocations, loans and grants 10%.

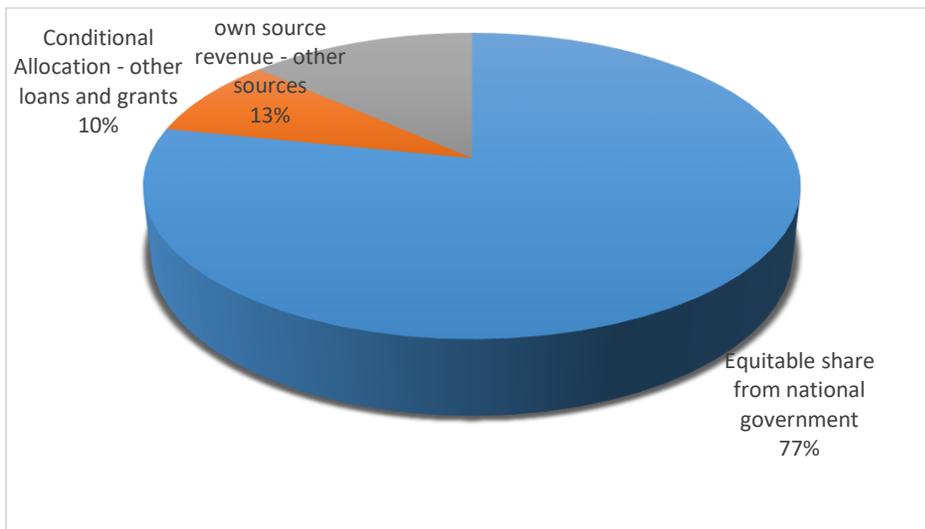


Figure3: FY 2025/26 Budgetted revenues

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 2023/24 Actual (Millions)	FY 2024/25 Targets (Millions)	FY 2024/25 Actual for 9 months (Millions)	FY 2025/26 Targets (Millions)	FY 2026/27 Projections	FY 2027/28 Projections
1	Advertisement and Wall Branding Fees	13.29	20.92	17.19	26.96	28.75	30.55
2	Agricultural Cess Fees	16.48	18.00	15.11	24.30	25.92	27.54
3	Building Materials Cess Fees	4.12	3.00	2.77	4.04	4.31	4.58
4	Community Information Centres Fees	0.55	1.00	0.33	1.35	1.44	1.53
5	Conservancy Fees	5.20	6.00	3.10	6.95	7.42	7.88
6	Cooperative Audit Services Fees	0.19	0.30	0.13	0.43	0.46	0.48
7	Development Approvals Fees (All Lands Development Fees)	19.32	48.00	14.87	56.25	60.00	63.75
8	Fines and Penalties Fees	1.92	1.00	1.56	1.35	1.44	1.53
9	Fire Certificate Fees	2.28	1.40	2.47	1.35	1.44	1.53
10	Hire Of County Facilities / Equipment /Gym Fees	0.53	1.00	1.32	1.35	1.44	1.53
11	Liquor License Fees	45.20	70.00	22.90	83.08	88.62	94.16
12	Market Entrance Fees	28.69	45.00	20.88	56.25	60.00	63.75
13	Motor Vehicle/Cycle Reg Fees	3.76	3.50	2.85	4.04	4.31	4.58
14	Parking Fees	33.76	44.00	28.61	57.95	61.81	65.68
15	Plot Rates/Rent Fees and Other Dues	22.01	196.86	17.10	113.01	120.54	128.07
16	Renewal Fees (Kiosks)	5.99	7.00	3.41	9.43	10.06	10.68
17	Single Business Permits /Application Fees	136.77	200.00	87.31	198.00	211.2	224.4
18	Stall Rent Fees	7.01	8.70	5.75	10.37	11.06	11.76
19	Stock Market Fees	8.77	11.00	6.59	14.83	15.82	16.8
20	Stock Movement Fees	4.69	7.00	3.09	9.43	10.06	10.68
21	Veterinary Health Fees	7.65	17.50	7.60	19.69	21	22.31
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	1.09	3.50	0.64	4.04	4.31	4.58
23	Weights and Measures Fees	1.39	2.50	1.09	2.69	2.87	3.05
24	Other Revenues(Insurance Compensation, and Salary Refund)	12.28	-	11.25	-	-	-
25	Agriculture- Agricultural Training Conference Fees	0.83	3.00	4.75	4.04	4.31	4.58

26	Agriculture-Mechanization Fees	1.66	2.00	0.57	2.69	2.87	3.05
27	Public Health Services Fees	38.55	36.00	22.39	44.47	47.44	50.4
28	Makueni Fruit Processing Plant Fees	35.93	100.00	21.94	79.70	85.01	90.32
29	Sand Authority Fees	30.53	47.00	34.45	61.99	66.12	70.25
Sub Total		490.58	905.18	362.00	900.00	960	1020
31	Medical Health Services Fees	219.91	176.43	210.08	182.39	194.55	206.71
32	SHA/SHIF Reimbursement Fees	328.79	382.48	262.35	417.61	445.45	473.29
33	Universal Health Care Registration Fees	5.37	7.35	1.42	0.00	0	0
Sub Total		554.08	566.25	473.83	600.00	640	680
Total Own Source Revenue		1044.67	1471.43	835.83	1500.00	1600	1700

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

i. **Leveraging on Technology**

The government will fully implement a digital reporting tool to ensure real-time reporting. The County Treasury (CT) will enhance the tool by adding a work scheduling module. This module will allow officers to upload their monthly market schedules and duty rosters in advance. Uploading schedules early will support better planning and help assign vehicles more efficiently.

ii. **Enhance Stakeholder Engagement**

The government has identified 12 main revenue-yielding markets where it will conduct joint outreach programs. These programs will include meetings with market committees and revenue champions, land clinics, and market-specific Rapid Results Initiatives (RRIs). The county will hold a Revenue Week and recognize the best taxpayers. It will also carry out two countywide roadshows to sensitize revenue payers. The strategy will be adjusted to empower PSV Saccos to lead in ensuring timely payment of monthly fees and authenticating waiver requests. Boda Boda stage managers will be given incentives to encourage their members to pay for annual stickers. Joint monthly meetings will be held with revenue-collecting departments to share expectations, assess progress, and discuss any emerging issues.

iii. **Revenue Streams Mapping**

The government will finalize and release the report on the census of business establishments. It will also carry out mapping of all properties in Wote and Emali-Sultan Hamud Municipalities. This will help create a complete and updated revenue register for plot rent and land rates. PSV vehicles will also be mapped through their Saccos to improve revenue tracking.

iv. **Provision of Tools and Resources to revenue officers**

The government will furnish all ward offices with executive desks, table sets, and workstations. It will train 30 Ward Revenue Receivers in supervisory skills at the Kenya School of Government (KSG). The county will also purchase 30 laptops for the Ward Revenue Receivers. All active revenue collectors will be provided with airtime and data packages. The county will implement an incentive program to reward the best-performing staff members.

2.2 Revenue from External Sources

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

Table 1: Other Revenues By Source-Grants Per Department

	Department	Project Name/Expenditure item	Allocation as per CGAB Bill 2025
1	Agriculture,Livestock,Fisheries and Co-operatives Development	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231,250,000.00
2		SWEDEN -Kenya Agricultural business development project (KABDP)	10,918,919.00
	Total		242,168,919.00
3	Devolution Devolution	IDA(World Bank)-Second Kenya Devolution Support Program- Institutional Grant-Level 1 Grant((KDSP)	37,500,000.00
4		IDA(World Bank)-Second Kenya Devolution Support Program- Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000.00
	Total		390,000,000.00
5	Infrastructure	Roads Maintenance Levy Fund (RMLF)	146,891,738.00
6	Health Services	Community Health Promoters (CHPs) Project	113,700,000.00
7		Doctor Salary Arrears	30,568,272.60
8		DANIDA- Primary healthcare in devolved context	23,341,500.00
	Health Services Total		167,609,772.60
9	Lands Urban Planning & Development, Environment & Climate Change Lands Urban Planning & Development, Environment & Climate Change	Urban Institutional Grant (UIG) - World Bank	35,000,000.00
10		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000.00
11		Allocation for 20% Share of Mineral Royalties	99,856.60

	Department	Project Name/Expenditure item	Allocation as per CGAB Bill 2025
12		IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	40,167,542.00
13		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435.00
	Total		229,013,833.60
	Grand Total		1,175,684,263.20

3 FY 2025/26 EXPENDITURE BUDGET AND AND MAIN CAPITAL PROJECTS PER DEPARTMENT

3.1 Expenditures by Economic Classification

The FY 2025/26 budget is composed of personnel at Kshs **5,150,514,094(45%)**, operations and maintenance at Kshs **2,459,435,125(21%)** and development budget at Kshs. **3,932,158,408 (34%)**.

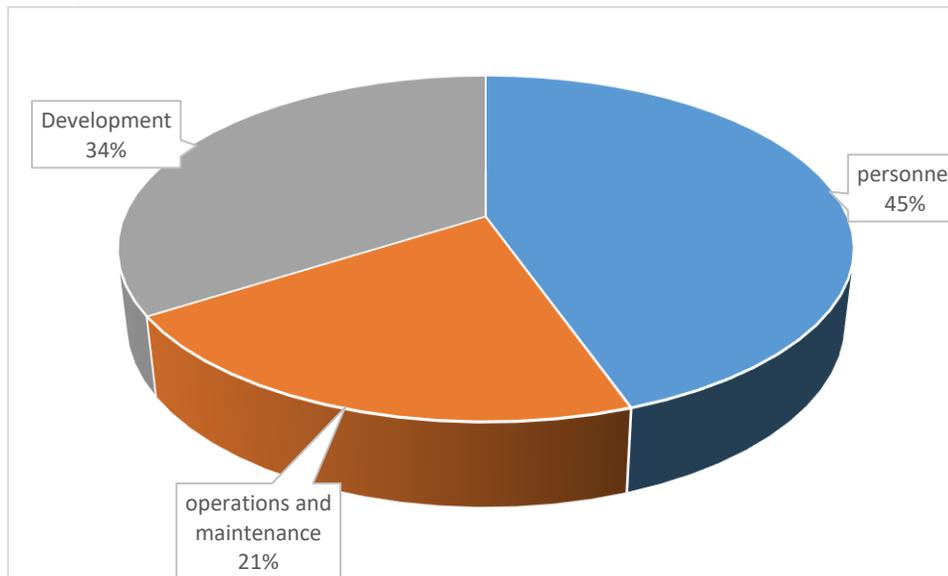


Figure 4: FY 2025/26 Expenditure Per Economic Classification

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 3.

The Department of Health Services has the Highest Allocation of Kshs **4,127,911,240** constituting of **36%** of the total budget allocation. It is followed by the department of ICT, Education and Internship with an allocation of Kshs **1,068,339,937** constituting of **9 percent** the total budget

Table 2: Expenditure Per Department and Economic Classification

No	Department	FY 2025/26 Salary Budget Estimates	FY 2025/26 O&M Budget Estimates	FY 2025/26 Recurrent Budget Estimates	FY 2025/26 Development Budget Estimates	FY 2025/26 Budget Estimates
1	Governorship	57,781,847	458,320,900	516,102,747	-	516,102,747
2	County Secretary	195,312,450	71,331,927	266,644,377	-	266,644,377
3	County Attorney	20,932,733	36,923,100	57,855,833	20,800,000	78,655,833
4	Devolution, Public Participation, County administration and Special Programs	226,909,613	115,845,388	342,755,001	407,200,000	749,955,001
5	Finance and Socio-Economic Planning	232,388,115	245,246,141	477,634,256	55,252,124	532,886,380
6	Agriculture, Livestock, Fisheries and Cooperative Development	235,736,058	33,489,866	269,225,924	344,529,758	613,755,682
7	Makueni County Fruit Development and Marketing Authority	17,432,207	19,568,228	37,000,435	52,063,174	89,063,609
8	ICT, Education and Internship	721,713,765	84,445,762	806,159,527	262,180,410	1,068,339,937
9	Gender, Children, Youth, Sports and Social Services	54,564,327	25,695,300	80,259,627	187,678,672	267,938,299
10	Health Services	2,502,049,461	651,180,399	3,153,229,859	974,681,381	4,127,911,240
11	Trade, Marketing, Industry, Culture and Tourism	67,763,862	75,849,831	143,613,693	82,500,000	226,113,693
12	Infrastructure, Transport, Public Works, Housing and Energy	86,855,701	76,591,812	163,447,513	521,396,738	684,844,251
13	Planning & Development Lands, Urban, Environment and Climate change	60,863,833	27,513,091	88,376,924	344,546,292	432,923,215
14	Wote Municipality	3,790,553	63,003,223	66,793,777	89,833,771	156,627,548

No	Department	FY 2025/26 Salary Budget Estimates	FY 2025/26 O&M Budget Estimates	FY 2025/26 Recurrent Budget Estimates	FY 2025/26 Development Budget Estimates	FY 2025/26 Budget Estimates
15	Emali-Sultan Hamud Municipality	12,610,000	29,928,960	42,538,960	58,533,771	101,072,731
16	Water, Sanitation and Irrigation	86,109,521	29,770,151	115,879,673	447,962,318	563,841,990
17	Sand Conservation and Utilization Authority	26,609,596	42,439,000	69,048,596	25,000,000	94,048,596
18	County Public Service Board	45,866,176	27,885,008	73,751,184	-	73,751,184
	County Executive	4,655,289,818	2,115,028,086	6,770,317,903	3,874,158,408	10,644,476,312
19	County Assembly	495,224,277	344,407,039	839,631,315	58,000,000	897,631,315
	Grant Total	5,150,514,094	2,459,435,125	7,609,949,219	3,932,158,408	11,542,107,627

3.3 Key Capital Projects

Table 3:Key Capital Projects per Department

NO	Ward	Department	Project/Programme Name	FY 2025/26 Budget Estimates (millions)
1	All wards	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231.25
2	All wards	Agriculture	Agriculture extension programme	16.00
3	All wards	Agriculture	Kenya Agricultural Business Development Project (KABDP)	10.91
4	Kathonzweni	Agriculture	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kiosk)	10.00
		Agriculture Total		268.16
5	HQ	County Assembly	County Assembly Development	58.00
		County Assembly Total		58.00
6	HQ	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352.50
6	HQ	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-	37.50

			Institutional Grant-Level 1 Grant((KDSP)	
7	HQ	Devolution	KDSP-II Matching Grant	10.00
		Devolution Total		400.00
8	HQ	Education	CTTI Development and capitation	14.00
		Education Total		14.00
10	HQ	Emali-Sultan Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20.08
		Emali-Sultan Municipality Total		20.08
11	HQ	Finance	Supplementary Projects for poor and marginalised areas	36.25
12	HQ	Finance	Equipping and fencing of County Treasury - Water tower, fencing, equipping boardroom, store, and warehouse shelves and roofing of containers	10.00
		Finance Total		46.25
13	All wards	Fruit Development Authority	Purchase of mangoes for puree production	13.92
14	All wards	Fruit Development Authority	Ready to drink juice(RTD) production	13.44
15	All wards	Fruit Development Authority	Puree production	12.40
		Fruit Development Authority Total		39.76
16	All wards	Gender	KYISA Games	20.00
		Gender Total		20.00
17	HQ	Health	Essential medicines and medical supplies-AIA	250.00
18	HQ	Health	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182.38
19	HQ	Health	Conditional Allocation for Community Health Promoters (CHPs) Project	113.70
20	HQ	Health	SHIF/SHA Reimbursements	77.61
21	HQ	Health	Doctor Salary Arrears	30.56
22	HQ	Health	DANIDA- Primary healthcare in devolved context	23.34
23	HQ	Health	DANIDA – Matching grant for level 2 and 3 facilities	12.63
24	HQ	Health	Purchase and installation of mortuary fridges	10.00
25	Ivingoni/Nzambani	Health	Construction of Outpatient block at Nthongoni Health Center	10.00

26	Kikumbulyu North	Health	Kisayani health centre wards	10.00
27	Ukia	Health	Upgrading and construction of ward at Mukuyuni Sub County Hospital	10.00
		Health Total		730.22
28	HQ	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142.74
29	HQ	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	88.00
30	HQ	Lands	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35.00
31	HQ	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11.00
32	HQ	Lands	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	11.00
		Lands Total		287.74
33	Kilungu	Trade	Construction of Nunguni Modern Market - Kilungu Ward	50.00
		Trade Total		50.00
34	All wards	Transport	Roads Maintenance Fuel Levy	146.89
35	All wards	Transport	Maintenance of street/flood lights- Climate action	10.00
36	HQ	Transport	Rural Electrification Programme - REREC Matching grant	30.00
37	Ilima	Transport	Construction of Kithioni drift	15.00
38	Nguu/Masumba	Transport	Construction of Kitende Drift	14.00
		Transport Total		215.89
39	HQ	Water	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	15.00
40	Kiimakiu/Kalanzoni	Water	Water Treatment & Distribution of Katilini Earth Dam Water Project	24.23
41	Kisau/Kiteta	Water	Distribution of Kyala Earth Dam Water Project	12.00

42	Makindu	Water	Construction of Drift, Sump, Pumping Systems, and distribution in Ngakaa Dam in partnership with NDMA	15.00
43	Nguu/Masumba	Water	Construction and distribution of water from Mweini Concrete dam	13.73
44	Wote/Nziu	Water	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10.00
		Water Total		89.96
45	HQ	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20.08
46	Wote/Nziu	Wote Municipality	Purchase of Wote Bus park land	40.00
		Wote Municipality Total		60.08
		Grand Total		2300.14

3.4 Key Recurrent Budget Items Per Department

Table 4: Key Recurrent Budget Items Per Department

No.	Department	Vote	Budgeted Amount (millions)
1.	Agriculture	Agriculture extension programme	16.00
2.	Agriculture	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kiosk)	10.00
3.	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231.25
4.	Agriculture	Kenya Agricultural Business Development Project (KABDP)	10.91
		Agriculture Total	268.16
5.	CS	Insurance -Motor Vehicle	24.00
		CS Total	24.00
6.	Education	Scholarships	25.00
7.	Education	ECDE Capitation	14.00
8.	Education	Internship, Mentoring & Volunteer Programme	12.00
		Education Total	51.00
10.	Finance	County Revenue Mobilization	28.00
11.	Finance	Financial reporting and management	13.00
12.	Finance	Preparation of Budgets	25.00
13.	Finance	Stakeholder Engagements on PFM Act 2012 compliance	10.00
14.	Finance	Car & Mortgage loan Fund - Executive	10.00
15.	Finance	Emergency fund	20.00
		Finance Total	106.00
16.	Health	Electricity	35.06

No.	Department	Vote	Budgeted Amount (millions)
17.	Health	Community Health strategy	108.85
18.	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)	310.00
19.	Health	Refined Fuels & Lubricants	11.00
20.	Health	Public Health	20.00
21.	Health	Promotion of county health laboratory services	10.00
22.	Health	Maintenance Expenses-Motor Vehicles	10.00
23.	Health	Maintenance of Plant, Machinery and Equipment	10.00
24.	Health	Recurrent Financing of Healthcare	17.52
25.	Health	Rural Health Facilities Financing	31.46
26.	Health	County Ambulance Services/Maintenance	11.00
	Health Total		574.89
27.	Trade	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	48.23
	Trade Total		48.23
28.	Transport	Utilities- Electricity	20.00
29.	Transport	Maintenance Expenses-Plant & Equipment	25.00
	Transport Total		45.00
30.	Wote Municipality	Utilities-Electricity	10.00
31.	Wote Municipality	Promotion regulation and provision of refuse collection and solid waste management services	19.58
32.	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20.08
33.	Wote Municipality	Purchase of Wote Bus park land	40.00
	Wote Municipality Total		89.66
	Grand Total		1206.94

4.0 KEY DEVELOPMENT PRIORITY SECTORS

4.1 FY 2025/26 Expenditure measures;

The FY 2025/26 budget aims at promoting sustainable development, transparency, accountability, and active citizen participation. It is anchored on several key principles: promoting equity and social justice by allocating **Kshs 39 million** to each ward while ensuring fair distribution of projects; prioritizing high-impact, transformational initiatives with broad social and economic benefits; and basing project selection on technical assessments to ensure timely and effective implementation.

The budget aligns with key government priorities such as last-mile water access, agricultural productivity, universal health coverage, urban infrastructure development, land titling, road maintenance, and support for cross-cutting issues like and sports.

4.2 County Public Funds

The County government has established the following funds:

- 1) Makueni County Emergency Fund
- 2) Makueni County Empowerment Fund
- 3) Makueni County State and Public Officers Car Loan and Mortgage Fund
- 4) Makueni County bursary fund
- 5) Makueni County Climate Change Fund.

4.4 Sector Specific Programmes

The total development budget is Kshs 3,932,158,408 which is classified into ward development, other head quarter development and conditional allocations.

The county will spend 25% of the development funds on Health Services, 13% on Infrastructure, Transport, Public Works, Housing and Energy, 11% on water, sanitation and irrigation and 9 percent 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.

4.4.1 Department of Water, Sanitation and Irrigation

This sector ensures access to clean water, proper sanitation, and reliable irrigation. It supports healthy communities and improves farming through better water management.

The highest allocation of **Kshs 255.04** in the water department will be on piped water distribution sub programme while the least **Kshs 81.60** 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 5: Department of Water, Sanitation and Irrigation Allocation by programme

No.	Programme	Allocation (Millions)
1.	General Administration	124.98
2.	Water Harvesting And Storage	102.22
3.	Piped Water	255.04
4.	Ground Water	81.60
	TOTAL	563.84

a) Last mile water Infrastructure Programme

Between 2022 and 2025 (Phase I), the county implemented major water infrastructure developments, including the construction / rehabilitation of 21 dams, drilling of 48 boreholes, and installation of a 382 km pipeline network. Additionally, 46 water projects were solarized to cut costs and improve sustainability, 70 water kiosks were upgraded with smart meters to enhance accountability, and 7 sand dams were built to ensure year-round water availability and support ecosystem restoration.

In FY 2025/26, Phase II of the Last Mile Water Infrastructure Program will begin, aiming to reduce the average distance to water sources to 2 km. The focus will be on expanding water access, efficiency, and sustainability by extending distribution networks, digitizing kiosks, promoting

household connections, and powering projects through solar and grid electricity. Public institutions will also be connected, and sustainable business models adopted. Project planning will be guided by feasibility studies, while governance will be strengthened through MARUWAB, policy enforcement, capacity building, and support for irrigated agriculture.



Figure 5: H.E Governor commissioning Muliluni-Kiambani water project

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;



Figure 6: Yandia Water Project, Emali

4.4.2 Agriculture, livestock, fisheries and cooperative development

This sector focuses on food production, animal health, fisheries, and supporting farmers' cooperatives. It works to improve food security, increase farm incomes, and support rural livelihoods

On crop development & productivity, the government will procure and supply 30MT of certified seeds to 13,000 farmers, excavate 96 farm ponds to 96 farmers, supply 1000 avocado seedlings to farmers, establish 20,640 acres of land under low pest prevalence zone and 4,300 farmers trained on integrated pest management system.

In agribusiness the county government will construct 2 cold rooms to operationalize 10 aggregation centres.

To support livestock farmers and improve animal health, the county will administer 7,000 Artificial Inseminations (AI) to improve breeds. It will also purchase and distribute 2,000 kilograms of pasture seeds to help farmers grow animal feed. 80,000 animals and 3,000 dogs will

be vaccinated to prevent diseases. 12 fishermen will receive training to improve their fishing practices. To bring services closer to the people, the county will organize 6 veterinary camps. The county also expects to generate Ksh 2.5 million from livestock vaccination and movement permits. Under veterinary public health services, 26,000 beef carcasses and 90,000 goat/sheep carcasses will be inspected to ensure safe meat. 81 slaughterhouses will also be inspected. Through this, the county projects to collect Ksh 10 million in revenue.

The Makueni 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.



Figure 7: soil sampling exercise



Figure 8: Mango aggregation centre

Table 8: Department of Agriculture, livestock, fisheries and cooperative development

No	Department/agency	Programme	Allocation (millions)
1	Agriculture, livestock, fisheries and cooperative development	General administration & planning	478.57
2	Agriculture, livestock, fisheries and cooperative development	Land, crop development & productivity	51.73
3	Agriculture, livestock, fisheries and cooperative development	Agribusiness and information management	18.20
4	Agriculture, livestock, fisheries and cooperative development	Livestock resources management and development	51.96
5	Agriculture, livestock, fisheries and cooperative development	Cooperative development and management	13.29
	Agriculture, livestock, fisheries and cooperative development	Sub total	613.76
6	Makueni county fruit development and marketing authority	Makueni county fruit development and marketing authority	89.06
		grand total	702.82

The Makueni 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.

4.4.3 Department of Health Services

In FY 2025/26 and the medium-term, Makueni County’s health sector programs will focus on achieving universal health coverage in line with Vision 2030 and the Bottom-Up Economic Transformation Agenda. The government plans to strengthen healthcare infrastructure and workforce capacity to deliver comprehensive promotive, preventive, curative, and rehabilitative services.

A key component is improving health financing by mobilizing resources from various stakeholders and continuing the **Afya Bora Mashinani** program, which supports over 3,600 community health promoters. The county also plans to roll out “**Mutula Care**”, a new health financing initiative aimed at increasing access to healthcare while protecting residents from out-of-pocket costs. Medium-term priorities include expanding access to affordable and quality healthcare, improving health outcomes at individual and community levels, ensuring a consistent supply of essential medicines and medical supplies, and promoting efficient service delivery through responsible use of public resources.

Table 6: Department Health Services, Allocation by Programmes

Programmes	Allocation (Millions)
General administration & planning	3,501.56
Curative health care services	365.40
Preventive and promotive health care services	260.95
Total	4,127.91



Figure 9: Makueni County Partners With Path, With Support From American Biopharmaceutical Giant Amgen, To Combat The Growing Threat Of Non-Communicable Diseases (Ncds)



Figure 10: Makueni Embraces Tele-Surgery In New Partnership With Proximie

4.4.4 Gender, Children, Youth, Sports and Social Services

The county government is committed to youth empowerment through skills training, talent development, and promotion of sports and recreation, while also improving the well-being of vulnerable and high-risk populations to foster inclusive economic growth.

In FY 2025/26, key initiatives include constructing a talent center in Ivingoni Nzambani, developing infrastructure for 19 playgrounds, and supporting sports programs such as “Ligi Mashinani,” Supa Cup, and KYISA.

Other planned interventions include building the Kyanduya social hall, implementing youth empowerment programs, supporting organized groups, assisting the elderly, providing assistive devices for persons with disabilities (PWDs), and conducting PWD mapping and registration

Table 7: Gender Department, Summary of Budget Estimates by Programmes, FY 2025/26.

No	Programmes	Allocation (Millions)
1	General Administration & Planning	64.96
2	Gender and Social Development	59.80
3	Sports development	117.53
4	Youth empowerment	25.65
	Total	267.94



Figure 11: HE Deputy Governor during the issuance of wheel chairs and PWD certificates in Mbitini ward.



Figure 12: Issuance of tents and chairs in Ilima Ward.

4.4.5 Department of ICT, Education and Internship

The department plans to enhance access to ICT by improving infrastructure development to boost connectivity, developing ICT systems to automate key government services and processes, enhancing access to quality education for ECDE centres and VTCs, and strengthening policy, research, and legal frameworks to support informed decision-making, planning, and programming.

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

Table 11: Department of ICT, Education and Internship, Allocation by Programmes

No.	Programme	Allocation (Millions)
1.	General administration & planning	729.45
2.	Early childhood education	188.18
3.	Technical training & non-formal education	82.15
4.	Support to education	29.20
5.	ICT Infrastructure & Systems Development	25.66
6.	Internship, Mentorship and volunteerism	13.70
	Total	1,068.34

*Figure 13: From Learning To Leading: Makueni's Cohort Vii Interns Exit With Jobs, Scholarship.**Figure 14: HE The governor/ He The Deputy Governor commissioning Wambuli ECDE*

4.4.6 Infrastructure, Transport, Public Works, Housing and Energy

The Department of Infrastructure, Transport, Public Works, Housing, and Energy envisions providing efficient, affordable, and reliable infrastructure to support sustainable economic growth and development.

In the 2025/2026 financial year, the department plans to implement several key projects aimed at improving infrastructure across the county. These include opening and grading 100 kilometers of roads, gravelling 170 kilometers of major county trunk roads, and constructing 12 critical drifts across major rivers. Additionally, the department aims to maintain and grade 950 kilometers of county roads.

In collaboration with the Rural Electrification and Renewable Energy Corporation (REREC), efforts will be made to extend power lines, install transformers, and distribute electricity to 700 households. The department also seeks to promote green energy, install 2,000 market and street

lights, maintain the Tsavo electric fence, and rehabilitate faulty solar lights throughout the county.

Table 8: Department of Infrastructure, Transport, Public Works, Housing and Energy, Allocation by Programmes

No.	Programme	Allocation(Millions)
1.	General Administration	106.46
2.	Road Transport	489.38
3.	Infrastructure Development	2.95
4.	Energy Infrastructure And Development	86.06
	TOTAL	684.85



Figure 15: H.E Governor inspecting the excavation of mitre drains along Kavingo- Kyamangatu- Ilela road, Kako-Waia ward.



Figure 16: ECM roads inspecting Kwa Kiamba– Kwa Tumbo – Ngula road in Nguu Masumba ward

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

The Lands sector is essential for ensuring efficient land administration, sustainable land use, and fair access to land resources. Securing title deeds is a cornerstone of land tenure security, fostering socio-economic development by giving individuals and communities clear legal ownership.

In FY 2025/26, Makueni County plans to undertake several key initiatives: surveying, mapping, and titling public land including market centers with development plans to prevent disputes and clarify ownership; implementing the Makueni Ardh System by integrating LIMS and EDAMs to streamline land administration and development approvals; promoting community resilience to climate change and conserving forests; improving environmental standards; creating and enforcing local physical and land-use development plans; and enhancing urban infrastructure through market lighting, waste management, and sanitation improvements.

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

**Table 9: Department of Lands, Urban Planning & Development, Environment and Climate Change
Allocation by Programmes**

No.	Department/Agency	Programme	Allocation (Millions)
1.	Lands	General administration & planning	68.83
2.	Lands	Land Survey & Mapping	28.03
3.	Lands	Urban planning	59.76
4.	Lands	Mining mapping & development	0.95
5.	Lands	Environment Management and Protection	275.35
	Lands	SUB TOTAL	432.92
6.	Makueni County Sand Conservation and Utilization Authority	Sand Authority	93.05
7.	Wote Municipality	Wote Municipality	156.63
8.	Emali-Sultan Hamud Municipality	Emali-Sultan Hamud Municipality	101.07
	GRAND TOTAL		783.67



Figure 17: Makueni moves to restore threatened Muambwani Kalumbi community forest

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.

In FY 2025/26, Wote municipality will undertake the following development initiatives; Construction of canopy for Mukuyuni market shed, maintenance of streetlights, construct exhaustible pit latrine at Muusini and Upendo markets, purchase of skip bins, opening and installation of road structures for old slaughter to Kaiti river road and renovation of Kako market shed, purchase of Wote bus park and construction of modern Bodaboda shed at Wote town.

Emali-Sultan Hamud Municipality will rehabilitate Sultan-Hamud decentralized treatment facility, rehabilitation of Emali recreation park, preparation of municipal spatial plan, installation of flood light in Sultan Hamud town, installation of CCTV surveillance at critical points in Emali town, construction of Bodaboda sheds and construction of toilets in Matiliku stockyard, Kasikeu stockyard and Kikumini market.

4.4.8 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 the Office Of The Governor, Office Of The County Secretary, Office Of The County Attorney , County public service board, Department of Finance & Socio Economic Planning and Department of Devolution, Public Participation, County administration and Special Programs.

Table 10: Devolution Sector ,Allocation by Departments and Programmes

Department	Programme/ Sub Programme	Allocation (Millions)
County Attorney	Legal & advisory services	78.66
County Attorney Total		78.66
County Public Service Board	Public Service Human Resource Management and Development	73.75
County Public Service Board Total		73.75
County Secretary	Leadership and coordination of departments.	266.64
County Secretary Total		266.64
Governorship	General administration & planning	516.10
Governorship Total		516.10
Devolution, Public Participation, County administration and Special Programs	General administration & planning	646.04
Devolution, Public Participation, County administration and Special Programs	Public Participation & Civic Education	50.12
Devolution, Public Participation, County administration and Special Programs	Research,documentation and knowledge management	0.20
Devolution, Public Participation, County administration and Special Programs	Coordination of Service Delivery and Enforcement	39.69
Devolution, Public Participation, County administration and Special Programs	Disaster Risk Mitigation and Preparedness	9.10
Devolution, Public Participation, County administration and Special Programs	Alcoholics Drinks Control and Licensing	4.80
Devolution, Public Participation, County administration and Special Programs Total		749.96
Finance & Socio Economic Planning	General administration & planning	358.19
Finance & Socio Economic Planning	Accounting services	22.90
Finance & Socio Economic Planning	Budget formulation, coordination and management	52.10
Finance & Socio Economic Planning	Internal audit services	11.05
Finance & Socio Economic Planning	Resource mobilization	42.95
Finance & Socio Economic Planning	Supply chain management services	5.70
Finance & Socio Economic Planning	Economic planning	15.3
Finance & Socio Economic Planning	Monitoring and Evaluation	10.75
Finance & Socio Economic Planning	County Statistics	5.55
Finance & Socio Economic Planning	Enterprise Risk Management	2.40
Finance & Socio Economic Planning	Assets Management	6.00
Finance & Socio Economic Planning Total		532.89
County Assembly	Legislation & Oversight	897.63
County Assembly Total		897.63
Grand Total		3,259.63

Devolution sector objectives and outputs for FY2025|26

In the FY 2025/26, the Public Service Board aims to strengthen the County's Human Resource and Performance Management System. In the medium term, the CPSB will focus on institutionalizing and enhancing the performance management framework, developing comprehensive county human resource plans, finalizing schemes of service for all staff cadres, and cascading them to the relevant departments and agencies. Furthermore, the Board will prioritize building institutional and human resource capacity to ensure the effective delivery of quality services.

The Department of Finance and Socio-Economic Planning has outlined key medium-term interventions to enhance financial management and development outcomes. These include diversifying revenue sources, unlocking untapped revenue potential, and strengthening partnerships with development partners. The department also plans to improve public financial management by enhancing program-based budgeting, developing a budget expenditure framework, and promoting participatory budgeting. In terms of results-based management, efforts will focus on strengthening the county's statistical systems, improving monitoring, evaluation, and learning processes, and supporting other departments in tracking program and project performance. To promote accountability, transparency, and responsiveness, the department will advance open contracting, expand e-procurement, institutionalize open governance practices, and strengthen social accountability mechanisms.

In FY 2025/26, the county government will implement a range of initiatives to strengthen leadership, coordination, and service delivery across departments. These include developing strategies for succession planning, talent management, and employee engagement; enhancing performance management through regular appraisals and a performance-based rewards and sanctions system; and empowering Accounting Officers with clear authority to execute their roles. The county will also focus on employee well-being through work-life balance initiatives, mental health support, and wellness programs. Regular staff satisfaction surveys, training aligned with policy and needs assessments, career progression guidelines, and competency development frameworks will be introduced. Additionally, the government plans to automate services for better transparency, roll out a unified payroll system (UHR), launch an employee wellness program, and provide a Makeni induction manual for new staff.



Figure 18: Makueni Hosts Counties Dialogue And Land Clinics On Land Governance And Land Use Planning.



Figure 19: Makueni County Teams Up With KCB To Boost Revenue Collection, Offers Discounts For Early Payments.



Figure 20: HE The Governor, during land succession legal clinics in Kithungo/Kitundu ward

4.4.9 Trade, Marketing, Industry, Culture and Tourism

This sector plays a vital role in job creation, business development, and the promotion of the county's cultural and tourism assets. It focuses on enhancing trade and market access, advancing industrial development, and increasing revenue from tourism, arts, and cultural activities. The sector brings together the Departments of Trade, Marketing and Industry, and Culture, Music, Arts, and Tourism, all working collaboratively to drive economic growth and celebrate the county's cultural heritage.

Its main objectives in FY 2025/26 include: promoting competitive trade and strong market linkages while ensuring consumer protection; fostering industrial development to generate employment; boosting tourism to increase county revenue; and supporting cultural, artistic, and creative industries to enhance income and preserve local traditions.

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

Table 11: Trade, Marketing, Industry, Culture and Tourism

No.	Programme	Allocation(Millions)
1	General Administration	124.92
2	Trade Promotion And Development	82.96
3	Culture, Music and the Arts Promotion	10.66

4	Tourism Development and Promotion	4.63
5	Industrial Development	2.95
	TOTAL	226.12



Figure 21: Makueni Hoteliers trained on tourism standards, financial management and emerging opportunities in the sector.



Figure 22: Thome wa Tutini Traditional Dance Group during Kilumi Festival at the Akamba cultural Centre and Museum.

4.3 Summary of Key proposed charges in the Makueni County Finance Bill 2025

Instalment payment of business permits- Half-year permits at 50 percent of full invoiced amount and Quarterly permits at 25 percent

Discounts for lump sum payment of annual fees

- a. percent for large businesses
- b. 10 percent for small and medium businesses for full payment

County Zoning with respect to collection of own source revenue. The county will have three zones; zone A, zone B and zone C

- a. Zone A ;are the big markets like Wote,Emali, Sultan Hamud, Makindu and Kibwezi
- b. ZoneB;mediummarketlikeSalama,Tawa,Malili,Nunguni,Mukuyuni,Kilala,Kikima,Mbumbu ni,Kathonzweni,Kambu,Machinery,Mtito Andei and Kiundwani.
- c. Zone C: All other markets

New Provisions and Amendments

- a) Conservancy License annual (1-50 Acres) for 20,000 Zone A ,Zone B and Zone C

- b) Conservancy License annual (50-100 Acres) 40,000 Zone A , Zone B and Zone
- c) Conservancy License annual (Above 100Acres) for 60,000 Zone A, Zone B and Zone C
- d) Application for reinstatement of vehicle for seasonal PSV parking per incidence for 1000 For control of seasonal parking of waivers
- e) Packhouse/Aggregation Centres daily Charges for 3000 for zone A,zone B and zone C
- f) Service charge for packHouse/Aggregation Centres daily charges for 300 for zone A, zone B and zone C

Daily parking/Sales and Distribution vehicle fees for control purposes and administrative reasons shall be struck out.

There shall be a new charge for recommendation certificate and refill/replacement of extinguishing media in order to boost county revenue and also to recover costs incurred.

- a. Recommendation Certification/letter of Fire service providers for 4,000 for quarterly and 2,000 monthly.
- b. Refill/Replacement of extinguishing media for 8,000 foam per 20l,2500 water per 1M³ ,9490 DCP per 9kg ,5110 CO₂ per 9kg and 11680 for fireballs per pc respectively.

There shall be a penalty on late payment of monthly PSV seasonal parking to incentivize operators to pay on time.- PSV parking penalty (after 5th every month) 500 per incidence.

Retained 2024 charges, fees as highlighted as follows: -

- a. Market entrance fees remain as currently charged i.e. Kshs 20,40,50,80,100,200
- b. Hawking fees remain as currently charged i.e. Kshs 40
- c. Plot rent remain as currently charged i.e. Kshs 25 per plot width in feet
- d. Land rates remain as currently charged i.e. 2% of the rated value per plot
- e. Pool tables per table charges remain the same of 3500 zone A and 3200 zone B
- f. General alcohol retail bar (on bar) charges remain same of 6000 zone A 5200 zone b and 4800 zone c
- g. General Retail Alcoholic Drink License remain as currently charged 30000,20000 and 15000 for Zone A, Zone B and Zone C respectively.
- h. 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.
- i. 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.
- j. Commercial Miraa/Muguuka farming- per Acre charges remain the same of KShs 300,000 annually
- k. Miraa/Kangeta/Muguuka (Khat) whole seller's charges remain as currently charged of KShs 120,000 annually
- l. Miraa/Kangeta/Muguuka (Khat) Transporters –Probox/pickup charges remain at KShs 120,000 annually

- m. Miraa/Kangeta/Muguuka Khat retailers – (paper bags/basins charges at 80,000 annually)

1: Glossary (Budget Terminologies)

Terminology	Meaning
Conditional Allocations, Loans And Grants	Represents funds for specific programs and projects as outlined in the conditional allocation loans and grants bill
Depreciation	It reflects the decrease in value of assets over time due to wear and tear, obsolescence, or other factors.
Development Budget	Refers to the financial plan or allocation of funds specifically designated for the creation of assets, improvement, or expansion of projects, products, or services.
Equitable Share	Represents funds to be disbursed from the National Government to the county governments
Inflation	Rate of increase in prices over a given period of time
Macroeconomics	A branch of economics that deals with the study of the overall economy
Own Source Revenues	Represents funds raised by the County Government from fees and charges
Public Finance Management Act	Is a significant piece of legislation that governs financial management in the public sector
Recurrent Budget	Focuses on the day-to-day expenses necessary to maintain ongoing operations within an organization.

Annex 2: Abbreviation and Acronyms

ADP	Annual Development Plan
AI	Artificial Insemination
AIA	Appropriations-In-Aid
AIA	Appropriation In Aid
AIEs	Authority to Incur Expenditures
BETA	Bottom-Up Economic Transformation Agenda
BOQ	Bill of Quantities
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
CEC	County Executive Committee
CFSP	County Fiscal Strategy paper
CHPs	Community Health Promoters
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
DANIDA	Danish International Development Agency
DCU	Dam Construction Unit
ECDE	Early Childhood Development Education
EDAMS	Engineering Design and Management Systems
FBOs	Faith-Based Organizations
FIC	Flagship Implementation Committee
FLLoCA	Financing Locally-Led Climate Action

FY	Financial Year
GBV	Gender Based Violence
GCP	Gross County Product
GDP	Gross Domestic Product
H.E	His/Her Excellency
HH	Household
HoDs	Head of Departments
HQ	Headquarters
ICT	Information and Communication Technology
KABDP	Kenya Agricultural Business Development Project
KCB	Kenya Commercial Bank
KSG	Kenya School of Government
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Inter-County Sports Association
LIMS	Land Information Management System
MARPS	Most at Risk Population
MARUWAB	Makueni Rural and Urban Water Board
MCFDMA	Makueni County Fruit Development And Marketing Authority
MSMEs	Micro, Small, and Medium Enterprises
MT	Metric Tonnes
MTEF	Medium Term Expenditure Framework
NAVCDP	National Agricultural Value Chain Development Project
NDMA	National Drought Management Authority
NGOs	Non-Governmental Organization
OSR	Own Source Revenue
PBB	Programme Based Budget (PBB)
PFMA	Public Finance Management Act
PP	Public participation
PWDs	Persons With Disability
REREC	Rural Electrification and Renewable Energy Corporation
RRI	Rapid Results Initiative
RTD	Ready To Drink
SHA	Social Health Authority
SHIF	Social Health Insurance Fund
UDG	Urban Development Grant
UHR	Unified Human Resource
UIG	Urban Institutional Grant
VTC	Vocational Training Centre

Annex 3: Budget Calendar for the 2025/26 MTEF Budget Process

S/No	Activity	Responsibility	Timelines
1	Submission of FY2024/25 budget implementation report to the County Assembly	County Treasury	30th July 2025
2	Develop and issue circular on MTEF guidelines for FY 2026/27 - 2028/29 and Budget calendar for FY 2026/27	County Treasury	29th August 2025
3	Submission of Annual Development Plan to County Assembly	County Treasury	1st September 2025

S/No	Activity	Responsibility	Timelines
4	Sector Consultation for County Budget Review and Outlook Paper(CBROP)	All departments	12th September 2025
5	Preparation and submission of CBROP to County Executive	County Treasury	30th September 2025
6	Approval of CBROP by County Executive	County Executive	14th October 2025
7	Submission of County Budget Review and Outlook Paper (BROP) to County Assembly	County Treasury	21st October 2025
8	Preparation and submission of FY 2025/26 first quarter Budget Implementation report to the County Assembly	County Treasury	30th October 2025
9	Sector Consultation for County Fiscal Strategy Paper (CFSP) and Debt Management Paper(DMSP)	All departments	16th January 2026
10	Sector Submission of Information for Preparation of Draft County Fiscal Strategy Paper (CFSP) and Debt Management Paper(DMSP)	All departments	23rd January 2026
11	Preparation and submission of FY 2025/26 second quarter Budget Implementation report to the County Assembly	County Treasury	30th January 2026
12	Preparation of CFSP and DMSP	County Treasury	6th February 2026
13	Stakeholder engagement on CFSP	County Treasury	13th February 2026
14	Presentation of CFSP and DMSP to CBEF	County Treasury	18th February 2026
15	Approval of CFSP and DMSP to County Executive	County Executive	20th February 2026
16	Submission of CFSP and DMSP to County Assembly	County Treasury	27th February 2026
17	Approval of CFSP by County Assembly	County Assembly	13th March 2026
18	Sector Consultation for FY 2026/27 budget estimates	All departments	20th March 2026
19	Submission of Sector budget proposals to County Treasury	All departments	27th March 2026
20	Review and Consolidation of sector budget proposals	County Treasury	3rd April 2026
21	Stakeholder engagement on Proposed Budget Estimates	County Treasury	10th April 2026
22	Consolidation of the Proposed Budget Estimates after Public Participation	County Treasury	17th April 2026
23	Presentation of the budget to CBEF	County Treasury	21st April 2026
24	Approval of Proposed Budget Estimates by County Executive Committee	County Executive	24th April 2026
25	Submission to County Assembly	County Treasury	30th April 2026
26	Preparation and submission of FY 2025/26 third quarter Budget Implementation report to the County Assembly	County Treasury	30th April 2026
27	Preparation of the finance bill	County Treasury	15th May 2026
28	Stakeholder engagement on the finance bill	County Treasury	30th May 2026
29	Approval of Finance bill by County Executive Committee	County Executive	15th June 2026
30	Submission of the finance bill to the county assembly	County Treasury	30th June 2026
31	Approval of Budget Estimates, Consideration and Passage of Appropriation Bill	County Assembly	30th June 2026

S/No	Activity	Responsibility	Timelines
32	Preparation and submission of FY 2025/26 end year Budget Implementation report to the County Assembly	County Treasury	30th June 2026
33	Approval of Finance bill by the County Assembly	County Assembly	30th September 2026

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. Accounting Officers	<ul style="list-style-type: none"> a) Submission of departmental and sector budgets for recurrent and development b) Coordinate undertaking of project appraisals, feasibility studies and BOQ development c) Provide technical leadership to ward PP teams
3. County Treasury	<ul style="list-style-type: none"> a) Developing and implementing financial and economic policies in the County b) Preparing the annual budget for the County and coordinating the preparation of estimates of revenue and expenditure of the County Government c) Coordinating the implementation of the budget of the County Government d) Mobilizing resources for funding the budgetary requirements of the County Government and putting in place mechanisms to raise revenue and resources e) Managing the County Government's public debt and other obligations and developing a framework of debt control for the County f) Consolidating the annual appropriation accounts and other financial statements of the County Government in a format determined by the accounting standards board g) Advising the County Government entities, the County executive committee and the County assembly on financial matters h) Strengthening financial and fiscal relations between the National Government and County Governments in performing their functions d) Reporting regularly to the County assembly on the implementation of the annual County budget
4. 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
5. County Government Departments	<ul style="list-style-type: none"> a) Resource allocation among Government programs b) Budget execution

Key Stakeholders	Roles
	<ul style="list-style-type: none"> c) Preparation of sectoral plans d) Formulation and implementation of sectorial policies
6. 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
7. 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
8. County Public Communication & Governor's Press	<ul style="list-style-type: none"> a) Activity coverage and publicity b) Documentation of the PP process
9. Sector Working Groups	<ul style="list-style-type: none"> a) Conduct project appraisals b) Provide technical support during PP process
10. Department of Devolution Public Participation County administration & and special programmes	<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 sub-wards, 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
11. 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
12. County Development Committees	<ul style="list-style-type: none"> a) Help identify and prioritize development needs within the community and facilitate implementation of relevant projects b) Mobilising resources both financial and technical to support community development initiatives. c) Monitoring progress of implemented projects and evaluate their effectiveness in addressing community needs. d) They serve as a crucial link between community and the county government facilitating communication and feedback e) Encourage active participation of community members in decision making process related to development projects. f) Provide oversight to ensure that development programmes are implemented effectively
13. County Budget and Economic Forum	<ul style="list-style-type: none"> a) To provide a framework for consultation on preparation of County plans, the County Fiscal Strategy Paper (CFSP) and the Budget Review and Outlook Paper (BROP) b) To provide a means for consultation on matters relating to budgeting, the economy and financial management at the County level
14. Professional groups/forums	<ul style="list-style-type: none"> a) provide technical input during the budgeting and planning process

Key Stakeholders	Roles
	<ul style="list-style-type: none"> b) Review budget proposals for compliance with laws and best practices. c) Participate in public hearings and forums to scrutinize county budgets. d) Advocate for open budget processes and public access to information e) Workshops, seminars, and training on Public Finance Management (PFM) and planning tools. f) Sharing new methodologies and technologies for better service delivery and budgeting.
15. 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
16. 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 programmes

To obtain copies of the document, please contact:
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County Treasury Building,
MAP Compound Wote
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The document is also available on county website at: www.makueni.go.ke

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