

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI
COUNTY



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



RE: 2024 MAKUENI COUNTY FISCAL STRATEGY PAPER (CFSP)

The above subject matter refers.

Please find The Makueni County Fiscal Strategy paper prepared as per Public Finance Management Act, 2012 (PFMA) Section 117 for your necessary action.

Sincerely,

DAMARIS MUMO KAVOI

CECM –FINANCE, PLANNING, BUDGET AND REVENUE AND HEAD OF COUNTY TREASURY

Cc:

1. H.E The Governor
2. H.E The Deputy Governor
3. Hon. Speaker- Makueni County Assembly
4. County Secretary

Encl;

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

MAKUENI COUNTY FISCAL STRATEGY PAPER, 2024



Theme

'Sustaining economic gains for inclusive development'.

FEBRUARY 2024

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To obtain copies of the Makueni County Fiscal Strategy Paper (CFSP), 2024 please contact:
County Executive Committee Member,
Finance, Planning, Budget and Revenue,
County Treasury,
P. O. Box 78, 90300,
WOTE, MAKUENI,
KENYA.

The document is also available on the internet at: <www.makueni.go.ke/planning>.

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FOREWORD

The 2024 Makueni County Fiscal Strategy Paper (CFSP) is the second to implement the Makueni County Integrated Development Plan (CIDP) 2023-27. The paper presents pivotal policies, strategies, programmes and developmental agenda for the fiscal year 2024/25. Framed within the legal ambit of the Public Finance Management Act, 2012 (PFMA) Section 117, this paper presents the developmental framework for the Medium Term Expenditure Framework (MTEF) Period spanning from FY 2024/25 to FY 2026/27.

Embracing the philosophy of '*Wauni wa Kwika Nesa na Ulungalu*' – 'the desire to do good with integrity' and galvanized by the clarion call '**Our people, our Priority**', the fiscal policy stance for FY 2024/25 and the medium term is geared towards fostering inclusive development. The overarching development theme for the financial year, '**Sustaining Economic Gains for Inclusive Development**', underscores the concerted efforts to achieve the following objectives: increased access to potable water; improved agricultural production and food security; enhanced access to universal healthcare; developed urban infrastructure; automated government services, procedures, and innovation; and mobilized resources through strategic partnerships.

Rigorous analysis of revenue streams, expenditure patterns and development priorities have been conducted to ensure that fiscal decisions are judicious and forward-looking. Additionally, active engagement with stakeholders, including citizens and development partners, has been instrumental in soliciting feedback and incorporating diverse perspectives into the planning process.

Revenue projections for FY 2024/25 is anticipated to decline to KShs 10,482,094,944 from KShs 10,568,289,780 in FY 2023/24, reflecting a reduction of 1 percent. Funding for the budget will be sourced predominantly from equitable share – 81.8 percent, conditional allocations 4.6 percent and own source revenue at 13.6 percent.

The recurrent expenditure is projected to be KShs 7,382,558,883 an increase of 1 percent from KShs 7,342,391,532 in the printed estimates for FY 2023/24. The development expenditure is estimated to be KShs 3,099,536,061 representing 30 percent of the total county budget.

Mindful of the competing demands for finite resources and the imperative to prioritize investments with the highest social and economic dividends, the government is committed to stringent budgetary planning, performance monitoring, and evaluation to ensure efficient and effective utilization of public funds to realize tangible developmental outcomes.



DAMARIS MUMO KAVOL.

COUNTY EXECUTIVE COMMITTEE MEMBER, FINANCE, PLANNING, BUDGET AND REVENUE.

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ACKNOWLEDGEMENT

The 2024 County Fiscal Strategy Paper (CFSP) has been prepared in line with the provisions of the Public Finance Management Act, 2012. As a foundation for the FY 2024/25 budget, the document outlines the current status of the economy, provides a fiscal outlook for the medium term, strategic priorities, policy goals and expenditure plan.

We are indebted to the number of government departments, agencies and development stakeholders who dedicatedly worked to prepare the 2024 CFSP. Their firsthand experiences and perspectives were invaluable in shaping our understanding of local fiscal challenges and opportunities.

Furthermore, we are deeply grateful for the exceptional support and guidance provided by the leadership of H.E. the Governor, H.E. the Deputy Governor, the County Secretary, Members of the County Executive Committee, Chief Officers, County Directors and other county technical staff. In addition to the public comments, special thanks are extended to the whole County Budget and Economic Forum (CBEF) and the County Treasury technical staff.

The Executive Committee Member for Finance and Economic Planning led a team from the Department of Finance and Economic Planning and invested a lot of time to ensure the successful completion of this document, as it is the responsibility of the County Treasury to oversee and ensure the timely preparation and submission of the CFSP. Special appreciation goes to the Directors of Budget and Expenditure, Socio-Economic Planning, Monitoring and Evaluation and Revenue supported by a team of Budget Officers, Economists, Statisticians, Monitoring and Evaluation Officers and Budget Interns. Their immeasurable effort and commitment contributed to the fruitful preparation and submission of the 2024 CFSP.

Finally, I express my sincere gratitude to Sector Working Groups (SWGs) and technical officers for their invaluable contribution and input to the document. I thank you and assure you that the time spent was not in vain as the 2024 CFSP will be of significant importance to the future planning and budgeting process.



MUTUA BONIFACE

CHIEF OFFICER, SOCIO-ECONOMIC PLANNING, BUDGETING, REVENUE AND MONITORING & EVALUATION.

EXECUTIVE SUMMARY

The 2024 Makueni County Fiscal Strategy Paper is the second paper to implement the 3rd generation County Integrated Development Plan 2023–2027. This paper lays out the medium-term developmental strategy in line with the CIDP III theme of building a resilient economy for sustainable development, as well as the FY2024/25 theme of sustaining economic gains for inclusive development. The Public Finance Management (PFM) Act, 2012 provides that the County Fiscal Strategy Paper will outline the key goals of the government, the current state of the economy, medium-term budget estimates and ceilings that will guide the formulation of the FY 2024/25 budget.

The development theme for FY 2024/25, ‘sustaining economic gains for inclusive development’, will be guided by the following objectives: to increase access to potable water; to improve production, productivity, and food security; to enhance access to universal healthcare; to develop urban infrastructure; to automate government services, procedures, and innovation; and to mobilize resources through strategic partnerships. This will be implemented through seven sectors: Water, Sanitation, Environment and Natural Resources; Agriculture and Rural Development; Transport, Infrastructure, Energy and ICT; Health Services; Social Protection, Education and Recreation; General Economic and Commercial Affairs; Lands and Urban Development; and Devolution.

The paper consists of six chapters with the following key highlights:

Chapter One: Chapter one provides the introduction. The paper is prepared in adherence to the PFM Act, 2012, Section 117, with guidelines for the key fiscal strategies and the components of the CFSP. The CFSP for the FY 2024/25 budget will provide a comprehensive overview of the county's fiscal strategy (including revenue projections, expenditure priorities and the overall economic and financial outlook), the government's plans for resource mobilization, debt management and fiscal sustainability.

Chapter Two: The chapter sets out the county government fiscal performance in FY 2022/23 and FY 2023/24. The overall revenue performance for FY 2022/23 was 98 percent (Kshs. 10,568,462,399) out of the total budgeted revenue of Kshs. 10,764,741,885. The performance increased by 4 percent compared to the 94 percent recorded in FY 2021/22. Recurrent expenditure for FY 2022/23 amounted to Kshs. 7,309,934,083 representing an absorption rate of 98 percent an increase from the 83 percent recorded in FY 2021/22. The development expenditure amounted to Kshs. 2,579,595,215 representing 79 percent absorption rate. This was a 19 percent increase from the 60 percent recorded in FY 2021/22.

The total revenue receipts for the period ending 31st December 2023 stood at Kshs. 3,158,689,331, reflecting a performance rate of 28 percent. County-generated revenue accounted for 30 percent of this performance, while equitable share contributed to a 33 percent performance. Additionally, receipts from conditional allocations, loans, and grants totaled Kshs 500,000 constituting 0.1 percent of the total revenue. As at December 2023, the county cumulative absorption was 25 percent.

Chapter Three: Chapter three outlines the development priorities and economic performance and outlook. Economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021 whereas the nominal GDP increased from Kshs 12,027.7 Billion in 2021 to Kshs 13,368.3 Billion in 2022. Most of the sectors of the economy posted decelerated growth mainly due to the significantly high growth attained in 2021 which signified recovery from the economic downturn in 2020. The Gross County Product (GCP) for 2022 was Kshs 120.54 Billion, representing a notable decrease of 2.48 percent from Kshs 123.61

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Billion in 2021. The county's economy continues to heavily rely on the agriculture sector, contributing an average of 27.7 percent to the GCP, a decline from the 29 percent recorded in 2020.

The FY 2024/25 Medium-Term Expenditure Framework will be guided by the following objectives: increasing access to potable water; improving agricultural production and food security; enhancing access to universal healthcare; developing urban infrastructure; automating government services, procedures, and innovation; and mobilizing resources through strategic partnerships.

Chapter Four: Chapter four examines the resource envelope for the FY2024/25–2026/27 medium-term expenditure framework. The FY 2024/25 revenues are projected to decline to Kshs 10,482,094,944 from Kshs 10,568,289,780 in FY 2023/24 representing a decrease of 1 percent. The growth is contributed by the increase of equitable share as outlined in the 2022 National Budget Policy Statement Paper and county-generated revenues. The budget will be funded from three main sources namely equitable share – 81.8 percent, conditional allocations 4.6 percent, and own source revenue at 13.6 percent.

Chapter Five: Chapter five provides the horizontal allocation of resources across the various departments and entities. Using this method, each department's budget allocation was determined based on their needs, priorities, and strategic objectives, as well as considering factors such as performance, mandate, and service delivery requirements. The allocation for the development budget has been guided by projects phased in FY 2023/24, underfunded ongoing projects, strategic policy interventions, Appropriation in Aid and conditional allocations, loans and grants.

The Personnel emoluments ceilings have been set based on actual departmental wage bill in FY 2023/24 projected to FY 2024/25 taking into consideration the mandatory annual wage increment of staff and confirmation of cohort two ECDE teachers into permanent and pensionable employment terms. The ceilings under the operations and maintenance budget have been tabulated taking into consideration departmental mandates, non-discretionary items; Appropriations in Aid; and other operating costs which are based on past O&M allocations and absorption capacity.

Chapter Six: Chapter Six sets out the fiscal risks and key uncertainties for FY 2024/25–FY 2026/27 Medium-Term. The county has identified fiscal risks, potential policy issues, and key uncertainty areas that could significantly impact the fiscal outlook for FY 2024/25. These include a potential decrease in revenue collection, unplanned government spending due to unforeseen occurrences, the implementation of capital decisions necessitating significant expenditure, external factors influencing expenditures such as outcomes of negotiations and international obligations, and expenditures related to contingent liabilities.

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ABBREVIATIONS AND ACRONYMS

ANC	Antenatal Care
ATC	Agriculture Training Centre
BPS	Budget Policy Statement
CBA _s	Collective Bargaining Agreements
CFSP	County Fiscal Strategy Paper
CHU _s	Community Health Units
CIC _s	Community Information Centres
CIDP	County Integrated Development Plan
CIHMIS	County Integrated Health Management Information System
C-LIMS	County Land Information Management System
CTTIs	County Technical Training Institutes
ECDE	Early Childhood Development Education
EDAMS	Electronic Development Applications Management System
EDAMS	Electronic Development Applications Management System
EIA	Environmental Impact Assessment
FLLoCA	Financing Locally-led Climate Actions
GCP	Gross County Product
GDP	Gross Domestic Product
GNDI	Gross National Disposable Income
ICT	Information communication technology
IEC	Information, Education and Communication
IFAS	Iron Folic Acid Supplementation
KABDP	Kenya Agriculture Business Development Project
KAMIS	Kenya Market Information Systems
KMCF	Kenya Music and Cultural Festival
KNBS	Kenya National Bureau of Statistics
KTB	Kenya Tourist Board
KTB	Kenya Tourism Board
LIMS	Lands Integration Management System
MARPs	Most At Risk Populations
MARUWAB	Makueni Rural Water Board
MPC	Monetary Policy Committee
MSME	Micro, Small and Medium Enterprise
MT	Metric Tonnes
MTDMS	Medium-Term Debt Management Strategy
MTEF	Medium-term expenditure framework
MYAP	Makueni Youth Apprenticeship Program
NAVCDP	National Agriculture Value Chain Development Project
NFNF	Non-food Non-Fuel
NHIF	National Hospital Insurance Fund

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NOFBIC	National Optic Fibre Backbone Infrastructure Connectivity
O&M	Operation and Maintenance
ODF	Open Defecation Free
ODF	Open Defecation Free
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PCRA	Participatory Climate Risk Assessment
PFMA	Public Finance Management Act, 2012
PVCAs	Participatory Vulnerability Capacity Assessments
PWD	Persons with Disability
REREC	Rural Electrification and Renewable Energy Corporation
SDGs	Sustainable Development Goals
SEKEB	South Eastern Kenya Economic Bloc

1. INTRODUCTION

1. The 2024 County Fiscal Strategy Paper (CFSP) is prepared pursuant to the Public Finance Management Act, 2012 (PFMA) Section 117. The PFMA mandates the County Executive Committee Member for Finance to prepare and submit the paper by 28th February each year to the County Assembly. The CFSP serves as a foundational document that outlines the financial roadmap for the upcoming financial year 2024/25.
2. The CFSP is a critical instrument for promoting fiscal responsibility, enhancing public financial management and guiding the allocation of resources to support the country's development agenda. By setting clear priorities and aligning fiscal policies with the county's development agenda, the paper aims to foster transparency, accountability and efficiency in the management of public funds.
3. The 2024 CFSP provides a comprehensive overview of the county's fiscal framework including revenue projections, expenditure priorities and the overall economic and financial outlook which aligns with Section 117(4) of the PFMA. It also outlines the county government's plans for resource mobilization, debt management and fiscal sustainability. It is a reflection of the county's commitment to sound financial governance and the well-being of its residents.

Key Objectives and Guiding Principles of the Fiscal Strategy

- a) **Economic Development and Growth:** The fiscal strategy aims to support economic development and growth within the county, promoting initiatives that stimulate job creation, entrepreneurship, and investment in key sectors. The paper contains economic assessment of the current state of the county economic environment, outlook and the underlying assumptions.
- b) **Service Delivery and Infrastructure Development:** The CFSP prioritizes the allocation of resources to improve service delivery in critical areas such as healthcare, education, water and sanitation. Additionally, it emphasizes infrastructure development to enhance connectivity and support economic activities.
- c) **Fiscal Responsibility and Prudence:** The fiscal strategy is underpinned by the principles of fiscal responsibility, ensuring that public funds are managed prudently and in a manner that safeguards the county's financial stability.
- d) **Stakeholder Engagement and Transparency:** The CFSP emphasizes the importance of engaging stakeholders and soliciting public input to ensure that the budgetary decisions align with the needs and aspirations of the county's diverse communities. This is in accordance with Section 117 (5) of the PFMA which provides that 'the County Treasury shall seek and take into account the views of the Commission on Revenue Allocation, the public, any interested persons or groups and any other forum that is established by legislation'.
- e) **Inclusive and Sustainable Development:** The fiscal strategy is designed to promote inclusive and sustainable development, addressing the needs of vulnerable populations and supporting initiatives that contribute to the county's long-term prosperity. This is in harmony with the County's development agenda, Makeni County Vision 2025, which emphasizes the goal of sustaining economic gains for inclusive development.

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2. FY 2022/23 FISCAL PERFORMANCE

4. In FY 2022/23, the County Government had a revised budget of Kshs 10,764,741,885.50 comprised of recurrent budget Kshs 7,485,986,556 (70%) and development Kshs 3,278,755,329.29 (30%). The budget was funded from four main sources namely: equitable share - Kshs 8,132,783,562.00 (76%), FY 2021/22 reallocation funds - Kshs 1,103,067,678 .00 (10%), Own Source Revenue - Kshs 1,085,000,000.00 (10%) and conditional allocations loans and grants - Kshs 443,890,645.50 (4%).

2.1 Revenue Performance

5. The overall revenue performance for FY 2022/23 was 98 percent (Kshs. 10,568,462,399) out of the total budgeted revenue of Kshs. 10,764,741,885. The performance increased by 4 percent compared to the 94 percent recorded in FY 2021/22. Table 1 and 2, present the fiscal performance for FY 2022/23 and a comparison on actual revenues for FY 2019/20-FY 2022/23.

Table 1: Fiscal Performance for the FY 2022/23 (Kshs. Millions)

No.	Revenue Source	FY 2022/23 Revised Budget (2) Estimates	Performance as at Jun 30, 2023	Variance	Performance Rate (%)
1	Equitable Share	8,132,783,562	8,132,783,562	-	100%
2	Conditional Allocations	110,638,298	110,638,298	-	100%
	Loans and Grants	333,252,347	330,376,873	2,875,474	99%
	Total Conditional Allocations, Loans And Grants	443,890,645	441,015,171	2,875,474	99%
3	Other Revenues Sub Total	8,576,674,207	8,573,798,733	2,875,474	100%
4	County Own Generated Revenue- Other Streams	670,000,000	423,545,087	246,454,913	63%
	County Own Generated Revenue- AIA	415,000,000	468,050,901	(53,050,901)	113%
	Total OSR	1,085,000,000	891,595,988	193,404,012	82%
	Total OSR & Other Revenues FY 2022/23	9,661,674,207	9,465,394,721	196,279,486	98%
5	FY 2021/22 Reallocation Funds	1,103,067,678	1,103,067,678	-	100%
	Total Revenues	10,764,741,885	10,568,462,399	196,279,486	98%

Source: County Treasury.

Table 2: Comparison of Actual Revenues - FY 2020/21 – FY 2022/23 (Kshs. Millions)

Sources	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Budget	FY 2022/23 Actuals	Change 21/22 Vs 22/23	% Change
Equitable Share	7,464.93	8,132.78	8,132.78	8,132.78	0.00	0%
Conditional Allocations (Loans and Grants)	1,184	498.86	443.89	441.02	-57.84	-12%
Own Source Revenue	527.5	749.41	1,085.00	891.6	142.19	19%
Total	9,176.43	9,381.05	9,661.67	9,465.40	84.35	1%

Source: County Treasury

6. The actual revenue performance indicates 1 percent marginal decrease in the absolute revenues realized in FY 2022/23 as compared to FY 2021/22 actual receipts. During FY 2022/23, the County received fund balances for FY 2021/22 amounting to Kshs 1,103.07 Million.

2.2 Own Source Revenue Collection

7. Over the Financial Years, Own Source Revenue (OSR) has followed an upward trajectory, surging from Kshs 527,527,341 in 2020/21 to an impressive Kshs 891,595,986 in 2022/23. This substantial growth of more than fourfold underscores the county's diligent efforts in enhancing revenue collection.

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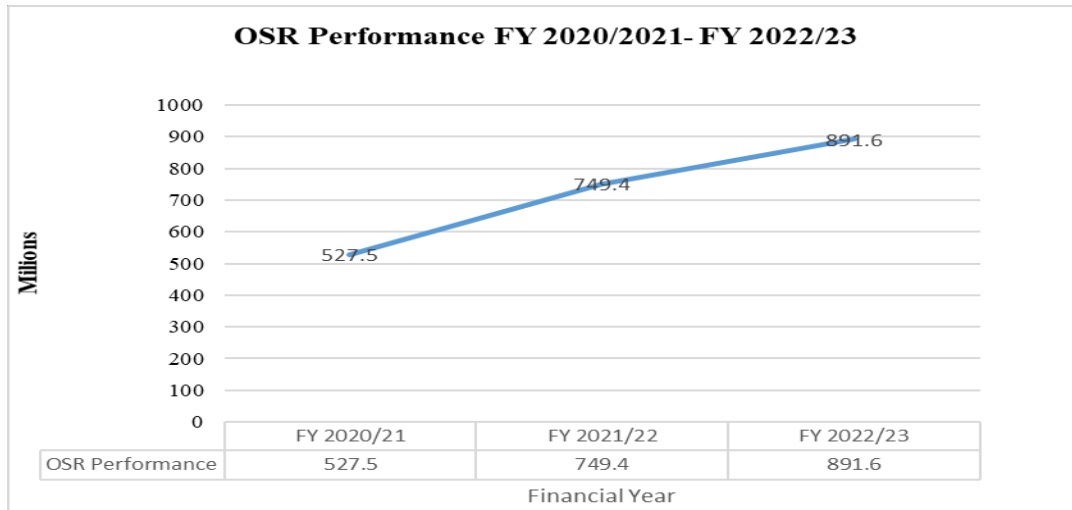


Figure 1: Own Source Revenue Performance FY 2020/21 – 2022/23

Source: County Treasury.

8. The Own Source Revenue performance exhibited a 19% growth, rising from Kshs. 749,406,507 in FY 2021/22 to Kshs. 891,595,986.24 in FY 2022/23. This increase can be attributed to several strategic measures implemented by the government:
 - a) Enhanced Revenue Collection Approach: The county adopted effective strategies to boost revenue collection.
 - b) Universal Health Coverage (UHC): Improved absorption of UHC services under the national scheme contributed to the revenue surge.
 - c) Health Center Upgrades: Health centers were upgraded to provide services eligible for medical cover.
 - d) Cashless Payment Promotion: Sensitization efforts encouraged cashless transactions.
 - e) Comprehensive Reporting: The county government diligently reported all revenues collected.
9. Throughout the quarters, revenue showed a marginal increase as depicted in figure 1. Additionally, Table 3 outlines the revenue performance per department from FY 2021/21 to 2022/23.

Table 3: Own Source Revenue (OSR) Performance per Department for FY 2020/21-2022/23 (Kshs Millions)

Department	FY 2020/2021		FY 2021/2022		FY 2022/2023	
	Estimates	Actual	Estimates	Actual	Estimates	Actual
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	168	37.77	172	46.17	82	60.3
Finance, Planning, Budget and Revenue	337	249.77	354.8	273.49	370.3	285.96
ICT, Education and Internship	0.7	0.1	0.65	0.2	0.5	0.7
Trade, Marketing, Industry, Culture and Tourism	1.8	1.6	1.8	1.54	1.8	1.36
Lands, Urban Planning and Development, Environment and Climate Change	298.7	67.66	203.86	58.1	195.2	70.34
Gender, Children, Youth, Sports and Social Services	1.8	0.21	0.2	0.47	0.2	0.52
Health Services	285	170.43	350	369.42	435	472.84
Total	1,093	527.53	1,083.31	749.41	1,085	891.6

Source: County Treasury.

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2.3 Expenditure Performance for FY 2022/23

10. In the fiscal year 2022/23, the County Executive's total budget was Kshs. 9,808,966,757, with the County Assembly allocation was Kshs. 955,775,127. However, the County Executive's actual expenditure was Kshs. 8,845,036,406, representing 90 percent absorption rate. The County Assembly utilized 98 percent of its allocated budget. On the recurrent expenditure, Kshs. 7,309,934,083 was utilized, representing 98 percent absorption rate, a notable increase from the 83 percent recorded in FY 2021/22. Development expenditure stood at Kshs. 2,579,595,215, with a 79 percent absorption rate, marking a 19 percent increase from the 60 percent recorded in the previous fiscal year. Table 4 presents expenditure in FY 2022/23 by economic classification.

Table 4: Expenditure by Economic Classification FY 2022/23 amount in Kshs.

Economic Classification	FY 2022/23 Revised Budget	Expenditures as at 30 th June 2023	Vote Balance	Absorption
County Executive				
Salaries	4,067,217,931	4,053,389,618	13,828,313	100%
O&M	2,503,227,310	2,341,975,195	161,252,115	94%
Recurrent	6,570,445,241	6,395,364,813	175,080,428	97%
Development	3,238,521,517	2,560,309,891	678,211,626	79%
Sub Total	9,808,966,758	8,955,674,704	853,292,054	91%
County Assembly				
Salaries	364,390,782	363,648,801	741,981	100%
O&M	551,150,534	550,920,469	230,065	100%
Recurrent	915,541,316	914,569,270	972,046	100%
Development	40,233,812	19,285,324	20,948,488	48%
Sub Total	955,775,128	933,854,594	21,920,534	98%
Total Budget				
Salaries	4,431,608,713	4,417,038,419	14,570,294	100%
O&M	3,054,377,844	2,892,895,664	161,482,180	95%
Recurrent	7,485,986,557	7,309,934,083	176,052,474	98%
Development	3,278,755,329	2,579,595,215	699,160,114	79%
Total Budget	10,764,741,886	9,889,529,298	875,212,588	92%

Source: County Treasury.

2.3.1 Summary of Departmental Expenditures

11. For the FY 2022/23, the Department of Health Services recorded the highest absolute expenditures of Kshs 3,798,577,119 followed by the Department of Agriculture recording Kshs. 963,947,463. The County Public Service Board recorded the least absolute expenditure at Kshs. 71,568,575.

Table 5: Summary of Departmental Expenditures in Kshs.

No.	Department	FY 2022/23 Revised Budget (2) Estimates	Expenditures as at Jun 30, 2023	Balance	Absorption Rate (%)
1.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,046,317,668	963,947,463.30	82,370,205	92%
2.	County Public Service Board	74,013,066	71,568,575.45	2,444,490	97%
3.	County Secretary	487,485,416	482,994,375.75	4,491,040	99%
4.	Devolution, Public Service, Public Participation and Special Programmes	306,166,198	301,863,396.35	4,302,802	99%
5.	ICT, Education and Internship	675,184,957	606,403,046.30	68,781,911	90%
6.	Finance, Planning, Budget and Revenue	860,579,263	777,899,952.00	82,679,311	90%
7.	Gender, Children, Youth, Sports and Social Services	175,823,347	163,763,664.65	12,059,682	93%
8.	Office of Governor, Deputy Governor, County Administration, Intergovernmental Relations and County Attorney	265,561,480	248,355,938.25	17,205,541	94%

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No.	Department	FY 2022/23 Revised Budget (2) Estimates	Expenditures as at Jun 30, 2023	Balance	Absorption Rate (%)
9.	Health Services	3,986,717,810	3,681,391,164.00	188,140,691	92%
10.	Lands, Urban Planning and Development, Environment and Climate Change and Municipalities	339,802,583	296,217,281.60	43,585,301	87%
11.	Trade, Marketing, Industry, Culture and Tourism	107,479,091	95,296,286.60	12,182,805	89%
12.	Infrastructure, Transport, Public Works and Energy	708,551,638	617,963,615.75	90,588,022	87%
13.	Water and Sanitation	775,284,240	539,263,118.35	236,021,121	70%
Total (County Executive Entities)		9,808,966,758	8,964,113,834	844,852,924	91%
14.	County Assembly	955,775,128	935,101,972	20,673,156	98%
Total Budget		10,764,741,885	9,899,215,806	865,526,080	92%

Source: County Treasury.

2.4 FY 2023/24 Half Year Revenue Performance

12. The total revised county budget in FY 2023/2024 is Kshs. 11,170,315,259 consisting of Kshs. 3,554,481,901 development allocation and Kshs. 7,615,833,358 recurrent allocations. The county budget is funded from four main sources namely: Kshs 8,455,460,962 as equitable share, Kshs. 833,842,598 as conditional grants, Kshs. 1,240,000,000 as own source revenue and Kshs 641,011,699.2 as FY 2022/23 balances. The overall revenue receipts during the period ended 31st December 2023 amounted to Kshs. 3,158,689,331 representing 28 percent performance. County own generated revenue receipts represented performance of 30 percent while equitable share registered a 33 percent performance. Receipts from conditional allocations, loans and grants amounted to Kshs 500,000 representing 0.1 percent. This was in respect to ASDSP grants.

Table 6: Analysis of FY 2023/24 Half Year Revenue Performance

Revenue Source	FY 2023/24 Revised Budget (1) Estimates	Performance as at Dec 31, 2023	Balance	Performance Rate (%)
Equitable Share	8,455,460,962	2,790,302,118	5,665,158,844	33%
Conditional Allocations, Loans and Grants	833,842,598	500,000	833,342,598	0.1%
County Own Generated Revenue	1,240,000,000	367,887,213	872,112,787	30%
FY 2022/23 Balances	641,011,699.20	641,011,699.20	-	100%
Total	11,170,315,259	3,799,701,030	7,370,614,229	34%

Source: County Treasury.

2.5 FY 2023/24 Half Year Expenditure Performance

13. The total County Executive budget for FY 2023/24 is Kshs. 10,221,313,811 while the County Assembly budget amounts to Kshs. 949,001,448. The overall County Executive expenditure for the first six months of FY 2023/24 amounts to Kshs. 2,296,192,425 representing an absorption rate of 22%. The County Assembly absorption is 48 percent of the total allocated budget of Kshs. 949,001,448. Overall County Executive recurrent expenditure for the first six months of the FY 2023/24 amounts to Kshs. 2,045,043,508.23 representing an absorption rate of 30 percent. The development expenditure amounts to Kshs 251,148,916.40 representing 7 percent absorption rate. Table 7 presents expenditure in FY 2023/24 as at 31st December 2023 by economic classification.

Table 7: Expenditure by Economic Classification as at 31th December, 2023

No	Economic Item	FY 2023/24 Revised Budget (1)	Expenditures as at Dec 31, 2023	Balance	Absorption Rate (%)
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		Estimates			
3.	Personnel Emoluments	4,263,420,536	1,444,936,651	2,818,483,885	34%
4.	Operations & Maintenance	2,470,359,862	600,106,858	1,870,253,004	24%
Recurrent		6,733,780,398	2,045,043,508	4,688,736,890	30%
5.	Development	3,487,533,414	251,148,916	3,236,384,498	7%
Total County Executive		10,221,313,811	2,296,192,425	7,925,121,386	22%
6.	County Assembly	949,001,448	455,197,051	493,804,397	48%
Total Budget		11,170,315,259	2,751,389,476	8,418,925,783	25%

Source: County Treasury.

2.6 Sectoral Performance, FY 2020/21-FY 2022/23

2.6.1 Water, Sanitation, Environment and Natural Resources

Expenditure Analysis

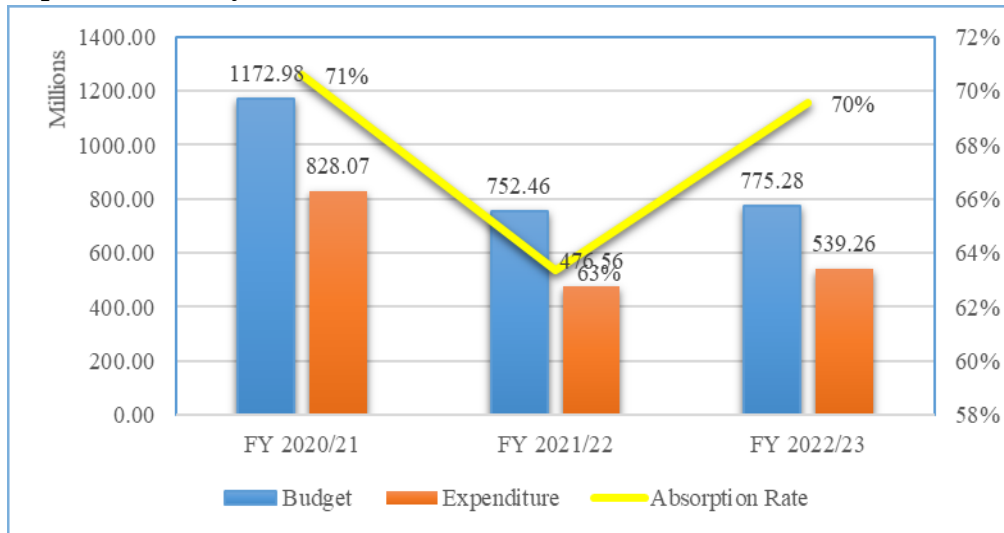


Figure 2: Sector Budgetary Allocation, Expenditure and Absorption Rate FY 2020/21 to FY 2022/23.

Source: County Treasury, 2024.

14. The sector had a cumulative budgetary allocation of **Kshs 2.7 Billion** and recorded a total expenditure of **Kshs 1.843 Billion** for the period 2020/21-2022/23. During the FY 2022/23, the sector was allocated Kshs. 775,284,231 which comprised Kshs. Kshs 673M for the department of water and sanitation and Kshs. 101.92M for the Sand Conservation and Utilization Authority. In FY 2022/23, the sector spent Kshs. 539.23M which was 70 percent absorption rate comprised of Kshs. 460.4M spent under water and Kshs. 78.83M incurred by the Sand Conservation and Utilization Authority. The absorption rate represented a seven percent increase from the 63 percent absorption rate recorded in FY 2021/22.

FY 2022/23 Non-Financial Performance Review

15. In FY 2022/23, the sector focused on three components, namely: water harvesting, groundwater development and rural water supply to increase the proportion of households accessing water. Under the water harvesting programme, one medium size earth dam, six small dams and six sand dams with sump tanks were constructed. A total of 22 urban centres were connected with reliable piped water and three treatment facilities were constructed. On underground water development, 20 boreholes were drilled and developed, 167 kilometres of pipelines laid, 58 water points and 60 water tanks

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installed. To improve water governance, the Makueni Rural Water Board (MARUWAB) was established to manage rural water schemes for sustainability. Additionally, 72 committees were trained on water resource management while 3,000 community members were sensitized on water governance.

16. Natural resource management was enhanced through catchment protection, environmental education and environment compliance activities. During the period under review the sector undertook the following: 137,000 trees were planted, 120 environmental inspections conducted, 189 markets covered under the market cleaning programme, 7 market public toilets constructed, sustainability study for basalt value addition carried out in Thange Ward, 2 sand harvesting sites rehabilitated and gully restoration undertaken at Maluvyu and Ngwili Ndilo areas. Moreover, Participatory Climate Risk Assessment (PCRA) was undertaken in all the 30 wards of the county. To bolster community resilience against climate change impacts, several measures were undertaken. These include the formulation of County Climate Change Regulations, the development of a strategic plan for the County Climate Fund Board, establishment of a grievance redress mechanism and approval of an action plan for mitigation and adaptation efforts.

FY 2023/24 Half Year Expenditure Performance

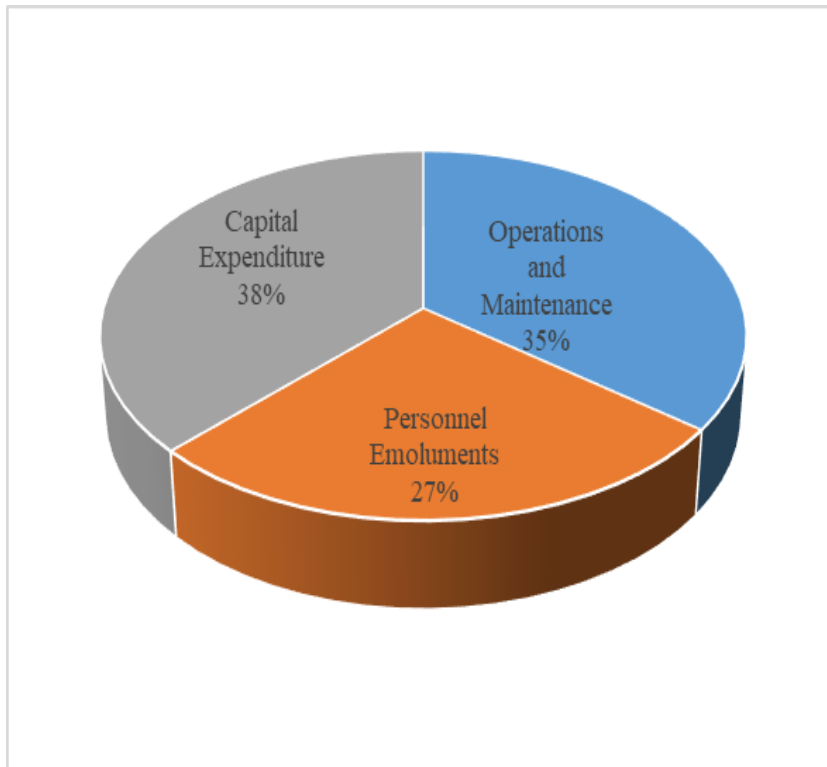


Figure 3: Expenditure per Economic Classification for Water, Sanitation, Environment and Natural Resources Sector.

Source: County Treasury, 2024.

17. The total half year expenditure for the sector for the FY 2023/24 is Kshs. 92.39M which translates to an absorption rate of 11 percent against the total budget of Kshs. 833.77M. The total expenditure constituted 38% development, 35% on operations and maintenance and 27% on personnel emoluments.

2.6.2 Agriculture and Rural Development

Expenditure Trends

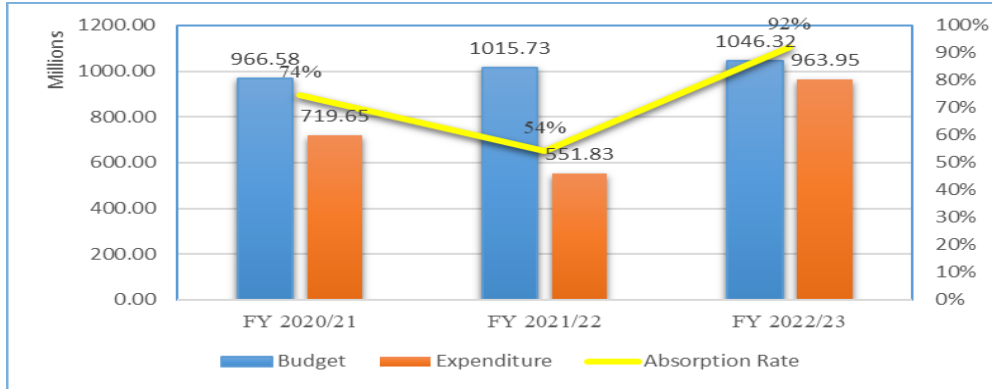


Figure 4: Sector Budgetary Allocation, Expenditure and Absorption Rate, FY 2020/21 to FY 2022/23.

Source: County Treasury, 2024.

18. For the Period FY 2020/21-FY 2022/23, the sector had a total budgetary allocation of Kshs 3,028.62 Million and recorded an expenditure of Kshs 2,235.43 Million representing a cumulative absorption of 74%. Cumulatively, the sector has utilized 66% of allocated resources in FY 2020/21 to FY 2022/23 on development, 31% on personnel emoluments and 3% on Operation and Maintenance (O&M).

FY 2022/23 Non-Financial Performance Review

a) Agricultural production and productivity

19. During the financial year under review, there was an increased production of tomatoes from 25,285 Metric Tonnes (MT) to 88,331 MT and cotton from 611 MT to 683 MT. The sector, recorded a drop in production and productivity of several crops as follows: cereals dropped from 96,560 MT to 81,336 MT, legumes from 183,007 MT to 149,349 MT, Citrus from 192,335 MT to 127,308 MT, mangoes from 281,425 MT to 245,345 MT, kales from 25,214 MT to 11,033 MT and Macadamia from 878 MT to 814 MT. This decline is attributed to low rainfall and prolonged drought conditions. Notwithstanding, the sector made meaningful achievement meat production in the year with mutton, poultry, fish and beef recording increased quantities. Fish production increased from 9 MT to 15 MT, chevron from 2,509 MT to 2,635 MT poultry from 5.669 MT to 7,129 MT, while beef increased from 4,559 MT to 4,787 MT. However, there was notable reduction in the production of milk and honey. Milk decreased from 27,758 (Litres ‘000) to 22,206 and honey from 628 MT to 602 MT. On the other hand, 60% of the farmers adopted new technologies which is an increase of 5% as compared to FY 2021/22. The government also procured 513.086 MT of assorted certified seeds (maize, beans, cowpeas, sorghum and green grams) which were distributed to 264,644 farmers across the county. Thirty-two (32) model tree nurseries were established. The number of insemination increased from 41 in the previous year to 3,066 during the period under review.

Table 8: Certified Seeds Distribution

Type	Short Rains(Oct-Dec 2022)		Long Rains(April-May 2023)		Total	
	Quantity (MT)	Beneficiaries	Quantity (MT)	Beneficiaries	Quantity (MT)	Beneficiaries
Maize	149	73,185	36	18,202	185	91,387
Beans	40	20,250	12.66	6,318	52.66	26,568

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Type	Short Rains(Oct-Dec 2022)		Long Rains(April-May 2023)		Total	
	Quantity (MT)	Beneficiaries	Quantity (MT)	Beneficiaries	Quantity (MT)	Beneficiaries
Sorghum	127	63,809	24.428	16,103	151.428	79,912
Green grams	85	43,535	21.998	14,297	106.998	57,832
Cow peas	0	0	17	8,945	17	8,945
Total	401	200,779	112.086	63,865	513.086	264,644

Source: Department of Agriculture

b) Irrigation development programme

20. The number of households practicing irrigation agriculture through pond excavation subsidies increased from 112 to 213 as a result of stakeholder involvement. Area of land under irrigation increased from 165 Ha to 215 Ha. The proportion of farmers practicing run-off water harvesting increased from 60.5% to 65%. The area under soil and water conservation increased from 90,500 Ha to 96,450 Ha. Additionally, during the FY 2022/23 there were 181,000 Zai Pits realized.

c) Agriculture processing and value addition

21. The Makueni Fruit Processing Plant purchased 1,182 MT of mangoes from farmers worth Kshs 21,238,500 and produced 619 MT of puree worth Kshs 44,598,690 and realized a revenue of Kshs 51,207,000. During the year under review, the grain value addition plant (for cleaning, drying, sorting destoning, polishing, grading and packaging of pulses) at Makindu was operationalized. One group was supported with equipment for honey production and processing.

d) Agricultural extension services

22. The county continued to intensify agricultural extension services during the period under review. The client (farmer) satisfaction index increased from 60% to 70%.

e) Crop and livestock disease control

23. The government has been keen on reducing incidences of livestock diseases. During the period under review, 29,357 poultry, 79,231 cattle and 133,075 sheep and goats were vaccinated against various diseases across the county. Additionally, the government has been making efforts to make Makueni a rabies free zone. To this end, vaccination and rabies awareness has been continuously done. In the year under review, 3,302 dogs were vaccinated against rabies.

f) Youth in agriculture Programme

24. The government trained 2,833 youth to provide essential crop and livestock husbandry practices during the period under review as compared to FY 2021/22 where 1,345 youth were trained. This was as a result of stakeholder involvement.

FY 2023/24 Half Year Expenditure Performance

25. The total expenditure for the half year of FY 2023/24 is Kshs 118,206,526 which translates to an absorption rate of 10 percent against a budget of Kshs 1,145,323,935. Total half year expenditures constitute: personnel emoluments 78 percent, operations and maintenance 12 percent and development 11 percent.

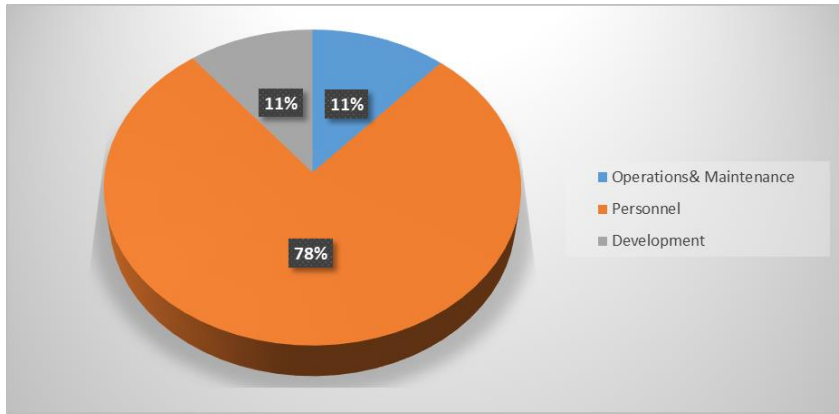


Figure 5: Half Year Expenditure per Economic classification

26. During the first 6 months of FY 2023/24, 142,400 farmers accessed extension services, 170 metric tons of certified seed were supplied to farmers including avocado and mango seedlings supplied to farmers. The area under low pest prevalence zone was also increased by 17,200 Ha.

2.6.3 Transport, Infrastructure, Public Works, Energy and ICT

Expenditure Analysis

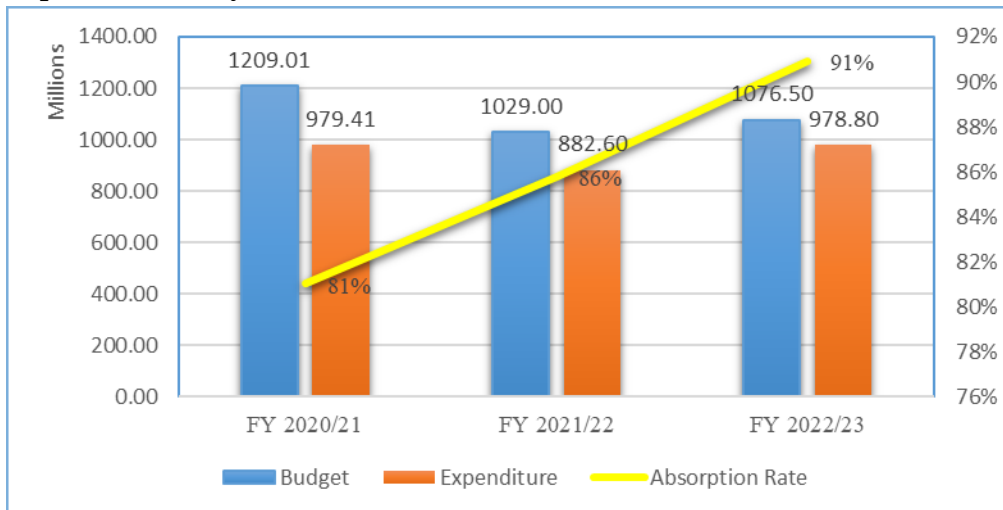


Figure 6: Sector Budgetary Allocation, Expenditure and Absorption Rate for Transport, Public Works, Energy and ICT Sector, FY 2020/21-FY 2022/23Sector.

Source: County Treasury, 2024.

27. The sector holds significance in fostering economic development, enhancing living standards and facilitating technological progress. In the fiscal year 2022/23, the infrastructure department was allocated a total budget of Kshs. 1.076 billion. Nonetheless, expenditures amounted to Kshs. 978.8 million during the financial year, reflecting an absorption rate of 91 percent. This marks an improvement from the 86 percent achieved in the previous fiscal year 2021/22. Figure 6 illustrates the budgetary allocation, expenditure and absorption rate trend.

FY 2022/23 Non-Financial Performance Review

a) Infrastructure development

28. The transformative strides in infrastructure development during FY 2021/22 and FY 2022/23 are notable, particularly in the expansion of the road network. The extensive efforts led to a substantial

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increase from 3,203 KMs in 2013 to an impressive 15,573 KMs by 2022. This achievement was realized through a comprehensive approach encompassing the opening and grading of roads, upgrading segments to bitumen and gravel standards and the development of 230 meters of non-motorized transport systems. This not only signifies improved connectivity but also emphasizes the commitment to modernizing transportation infrastructure.

29. In tandem with road improvement, the sector focused on enhancing drainage systems. Initiatives included the installation of 478 gabion boxes, the construction of 38 drifts, the installation of 1,500 meters of culverts and the creation of 500 catch water drains. These efforts address crucial aspects of water management fortifying the region against potential challenges and ensuring the longevity of the infrastructure. Community empowerment programmes such as: *Ajira Kwa Vijana*, Community Led Development and *Miradi Kwa Jamii*, played a pivotal role in these accomplishments.

b) Energy development

30. The advancements in energy development showcased a concerted effort to address both urban and rural needs. A significant milestone was reached as 100 households were connected to power. In urban and market centers, the installation of 50 solar street lights, 36 electricity-powered streetlights and 5 high mast floodlights contributed not only to improved accessibility but also to heightened security and visibility. The collaboration with the Rural Electrification and Renewable Energy Corporation (REREC) further underscored the commitment to rural electrification resulting in the electrification of 636 households and the installation of additional streetlights for enhanced safety.

c) Information and Communication Technologies (ICT)

31. The integration of Information and Communication Technologies (ICT) marked a paradigm shift in governance and service delivery. The introduction of the 'My County App' revolutionized citizen services providing a unified digital platform for payments, citizen engagement and reporting. The ripple effects of this advancement were felt across sectors like agriculture, health, utility bills and SME programmes streamlining processes and enhancing efficiency.
32. The health sector underwent a significant automation process with the implementation of a Web-Based Inventory Management System in 13 facilities. This not only elevated transparency but also brought about efficiency in managing drugs and non-pharmaceuticals. The embrace of integrated systems and cashless payment methods led to a commendable 19% increase in revenue collection contributing to sustained development initiatives. The establishment of the Lands Information Management System (LIMS) showcased a commitment to optimizing land information management and revenue generation processes. By prioritizing data accuracy and decision-making, LIMS became a pivotal tool in fostering effective land administration. Digital literacy and competency development resulted in the graduation of 648 trainees fostering a community adept at navigating the digital landscape. The inauguration of the Makueni Tech and Innovation Hub served as a testament to this commitment providing a dedicated space for nurturing entrepreneurship and innovation. With over 1500 participants engaged and 110 individuals trained in 3D printing, the hub became a focal point for technological advancement and skills development.

FY 2023/24 Half Year Budget Implementation Progress

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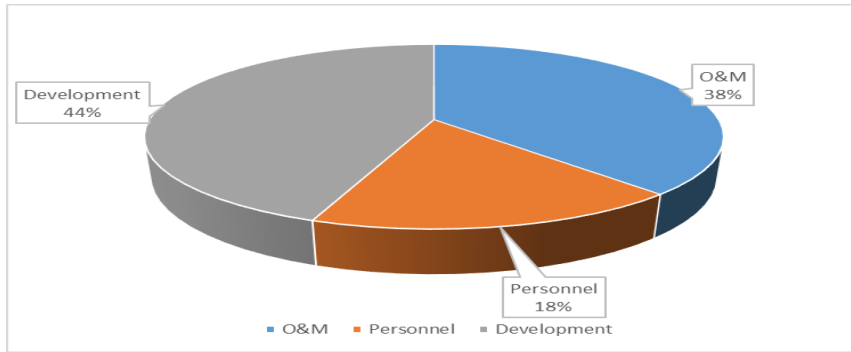


Figure 7: Half Year Expenditure per Economic Classification

Source: County Treasury, 2024.

33. During the first half of FY 2023/24, the total sector expenditure amounted to Kshs. 121,939,587, resulting in an absorption rate of 16 percent against the budget of Kshs. 752,244,078. Quarter two expenditures were distributed as follows: personnel emoluments accounted for 18 percent, operations and maintenance for 38 percent, and development for 44 percent. In the initial six months of the financial year 2023/24, the sector opened 68.6 KMs, maintained 351.8 KMs, gravelled 24 KMs and constructed 4 drifts.

2.6.4 Health Services

Expenditure Analysis

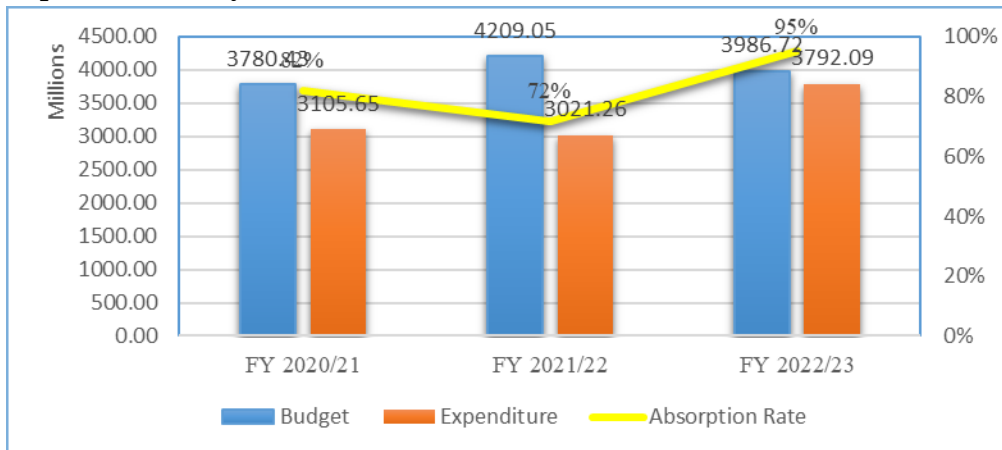


Figure 8: Budget Versus Expenditure Analysis

Source: County Treasury, 2024.

34. The sector recorded an expenditure of Kshs 3,792,091,584 against a budget of Kshs 3,986,717,810 representing an absorption rate of 95 percent which was the highest absorption rate for the last three years. The high absorption rate is explained by strengthening of the planning and budgeting process, the appointment of budget implementation committee and increasing demand for county health services which has improving since the onset of devolution.

Table 9: Analysis of Externally Funded Programmes

No	Revenue Stream	Classification	FY 2022/23 Budget	Receipts	FY 2023/24 Budget
1.	Nutrition International Donor Funding	Donor	14,534,121	14,534,121	21,013,780
2.	DANIDA- Primary Healthcare in Devolved Context	Donor	24,043,500	23,824,119	13,732,881

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3.	Conditional Grant - for COVID-19 Emergency Response	Donor	27,257,613	0	27,257,613
4.	Transforming Health Systems for Universal Care Project (WB)	Donor	89,994,592	89,732,909	261,683
5.	Conditional Allocation for Leasing of Medical Equipment	Donor	110,638,298	110,638,298	124,723,404
Total			266,468,124	238,729,447	186,989,361

Source: County Treasury, 2024.

FY 2022/23 Non-Financial Performance Review

- 35.** During the period under review, immunization coverage improved from 92% to 98% while deliveries conducted by skilled personnel rose from 84% to 88%. The percentage of pregnant mothers attending at least 4 Antenatal Care (ANC) visits improved from 64% to 68%. On the improving nutrition status of the community, ANC mothers supplemented with Iron Folic Acid Supplementation (IFAS) rose from 99% to 100%. The proportion of children aged 6 to 59 months supplemented with vitamin A increased from 77% to 82%. The proportion of expectant women living with HIV currently on ARV rose from 98% to 99.4%, while the proportion of HIV positive clients linked to care stands at 100%. These successes are attributed to the availability of trained service providers, community sensitization and availability of the health commodities and technologies.
- 36.** In the same period, the sector supported the Community Health Strategy by supplying new kits for the 240 Community Health Units (CHUs). In addition, the department trained 3,625 Community Health Promoters (CHPs) on healthcare provision and utilization of the new equipment as well as budgeted for the CHPs in line with the national government agenda on enhancing universal healthcare. Sanitation and hygiene in schools improved tremendously with 84% of schools attaining required hygiene standards and 72% of school-going children aged 12 months - 59 months being dewormed.
- 37.** These successes in community health are attributed to increased awareness through local media, community health volunteers and distribution of Information, Education and Communication (IEC) materials. In curative services, the average length of stay reduced from 5.4 days to 4.5 days while the death rate also reduced from 11% to 9.6%. This was attributed to enhanced mortality audits and improved referral systems. Laboratory services improved with 50% of health facilities having sample referral networks and 65% of laboratories enrolled in external quality assurance schemes. The drug fill rate during the period under review was an average 65%. During the period under review, 44,000 households were registered under the Makueni Care Scheme. National Hospital Insurance Fund (NHIF) coverage increased from 10% to 15% of the county population and in the same period, 1,219 villages were declared Open Defecation Free (ODF) improving sanitation status.
- 38.** The sector has embarked on automation of health services for enhanced accountability and transparency in health products and technologies. This was done through the acquisition of digital health commodities management systems which is being piloted in 13 health facilities. The sector is also establishing end-to-end automation of health services through the County Integrated Health Management Information System (CIHMIS). The system is made for tracking health products, revenue and patient management. On infrastructure development, the sector constructed 3 new health facilities and upgraded and equipped health facilities to offer comprehensive healthcare services.

FY 2023/24 Half Year Implementation Progress

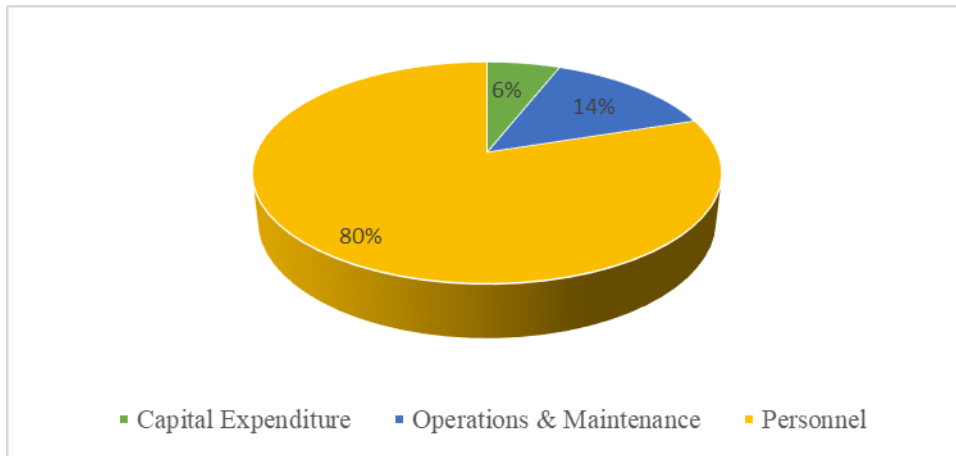


Figure 9: Half Year Expenditure Per Economic Classification

Source: County Treasury, 2024.

39. The total expenditure for the half year of FY 2023/24 is Kshs 1,107,165,340.05 against a budget of Kshs 3,796,060,362 which translates to an absorption rate of 29 percent. The departmental expenditure constitutes: personnel emoluments 80 percent, operations and maintenance 14 percent and development 6 percent. The department has high human resource workforce that led to the highest expenditure recorded under personnel emolument.

2.6.5 Social Protection, Education and Recreation

Expenditure Analysis

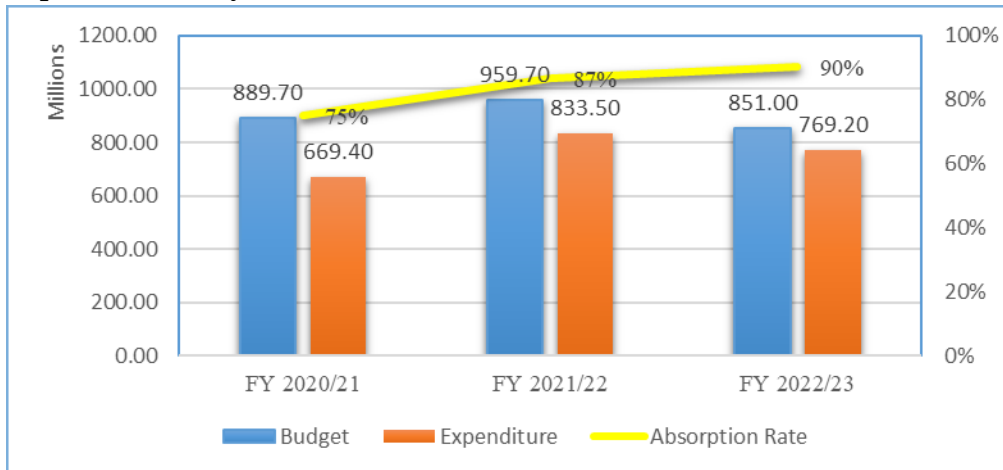


Figure 10: Budget Versus Expenditure Analysis

Source: County Treasury, 2024.

40. The sector had a cumulative budgetary allocation of **Kshs 2.7 Billion** and recorded a total expenditure of **Kshs 2.27 Billion** for the period 2020/21-2022/23. During the FY 2022/23, the sector was allocated Kshs. **851 Million** which comprised of Kshs. **675.20 Million** for the Department of ICT, Education and Internship and Kshs. **175.80 Million** for the Department of Gender, Children, Youth, Sports and Social Services.

41. The sector spent Kshs. 769.2M which was 90 percent absorption rate which comprised of Kshs. 606.4M spent under ICT, Education and Internship and Kshs. 162.80M spent by Gender, Children, Youth, Sports and Social Services. The absorption rate represented a 3 percent increase from the 87 percent absorption rate recorded in FY 2021/22.

FY 2022/23 Non-Financial Performance Review

- 42.** In the fiscal year 2022/23, the sector achieved substantial progress across diverse programmes. During the period under review, the government made notable strides to increase access to quality Early Childhood Development Education (ECDE) through construction of 32 ECDE centres, launch of digital learning programme where 2,018 ECDE teachers were trained and 1,197 digital learning devices issued to ECDE centres. Under the support to education programme, a total of 607 students were issued with bursaries and 100 new students benefitted with scholarships. To enhance quality access to vocational training, the government undertook 18 infrastructure development projects and issued 59 County Technical Training Institutes (CTTIs) with Kshs. 23,823,278.34 in FY 2022/23.
- 43.** Under the social protection programme, 2,241 Orphans and Vulnerable Children (OVCs) and 2,400 elderly persons were supported with food and non-food items, 1,400 children with sanitary packs, 210 elderly persons with NHIF insurance cover and 56 PWDs issued with assistive devices. Sports development initiatives not only engaged communities at ward level but also propelled local talents onto the national stage with 12 athletes and 2 coaches supported for international participation. Youth Empowerment Programmes, particularly the Makueni Youth Apprenticeship Program (MYAP) and partnerships with the *Jua Kali* chapter, demonstrated commendable outcomes empowering 56 youth in county projects and placing 80 youth in apprentice programmes. The internship, attachments, and volunteer work programme successfully prepared individuals for the job market with 100 interns recruited and 558 attaches engaged.

FY 2023/24 Half Year Expenditure Performance

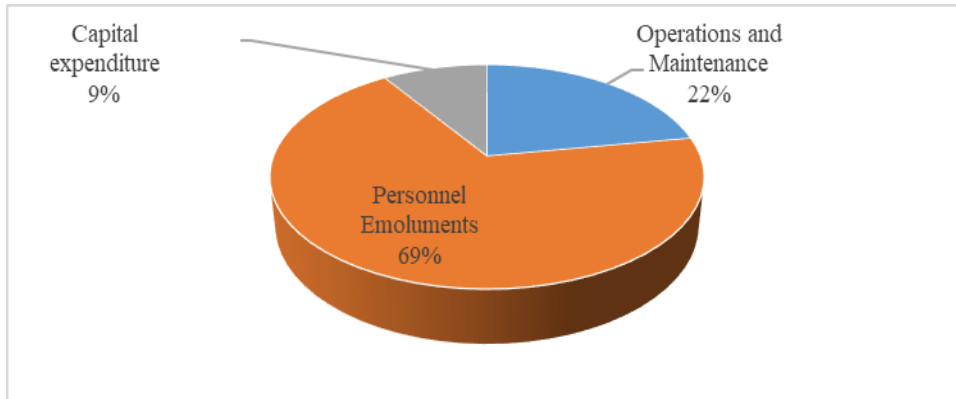


Figure 11: Expenditure per Economic Classification for Social Protection, Education and Recreation Sector

Source: County Treasury, 2024

- 44.** The total half year expenditure for the sector for the FY 2023/24 is Kshs. 168M which translates to an absorption rate of 14 percent against the total budget of Kshs. 1,173 billion. The total expenditure constituted 9% development, 22% on operations and maintenance and 69% on personnel emoluments.

FY 2023/24 Half Year Non-Financial Performance

- 45.** During the period under review, the government realized the following notable achievements: supported education through issuance of bursaries to 12,682 beneficiaries and awarding 100 scholarships to needy and bright student to help improve their transition, retention and completion rate. To subsidize training costs and enhance retention within vocational training centers, 59 CTTIs received the first batch of Kshs. 10,421,647.05 under the capitation programme. The total number of

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CTTIs increased from 59 to 60 with the operationalization of Uutini CTTI in Kibwezi East Sub County. 235 attaches were placed under the attachment programme by half year 2023/24 to enable them gain more experience in the work environment.

46. During the first half of FY 2023/24, significant progress was made in sports development. Ward tournaments were successfully organized in Kathonzweni ward and sports uniforms and equipment were provided to both Kalawa and Mukaa wards.

2.6.6 General Economic and Commercial Affairs

Expenditure Analysis

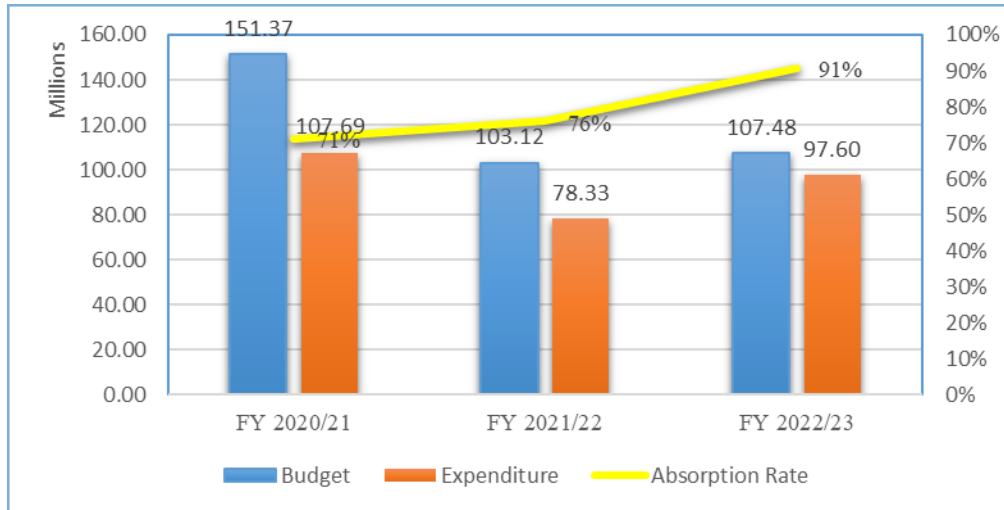


Figure 12: Budget Versus Expenditure Analysis, General Economic and Commercial Affairs

Source: County Treasury, 2024.

47. In the FY 2020/21, the sector received the highest allocation with the aim of stimulating business growth after the effects of the COVID-19 pandemic. However, the absorption of funds stagnated as the economy was still in recession due to the stringent measures implemented to curb the spread of the virus. In the subsequent FYs, the sector gradually improved its expenditure and achieved a record high of 91 percent absorption in FY 2022/23.

FY 2022/23 Non-Financial Performance Review

48. To enhance enterprise growth, reduce the perishability of trading goods and increase profitability among traders, the sector established the Emali Fresh Produce Wholesale Market. The market comprises of 30 wholesale stores, 96 retail stalls and 2 open market sheds. In line with the mission to re-engineer trade development in the county, the sector partnered with Strathmore University through the Small Business Development Centre Programme. This partnership enabled the sector to provide capacity building to 628 entrepreneurs. The training covered various topics such as: bookkeeping, finance management, business management, business planning, idea generation, building business cases, business proposal writing, digital marketing, social media marketing and access to government procurement opportunities among others.
49. During the period under review, the sector conducted weights and measures inspection and verification exercises in the 6 Sub Counties. A total of 732 traders' weighing equipment was inspected with 91% of the inspected equipment found to be in compliance with the Weights and Measures Act, CAP 513 Laws of Kenya. The inspection also included the verification of 5,126 pieces of equipment, inspection of 480 fuel dispensing pumps, re-verification of 4,646 weighing equipment and the collection of revenue totaling Kshs. 1,052,140.00.

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50. The sector's commitment to the advancement of tourism in Makueni County has resulted in significant progress. Through a partnership with the Kenya Tourism Board (KTB), the sector successfully launched tourism circuits. These circuits aim to enhance visibility and showcase the region's diverse cultural and natural heritage.
51. In the field of culture, the art and cultural and creative industries, a total of 98 artists including choirs were recorded at the Makueni Recording Studios. The Makueni County Music and Cultural Festival brought together over 1,022 participants and 119 entries were adjudicated and approved for presentation at the national level Kenya Music and Cultural Festival (KMCF), held at the Wote Technical Training Institute (WTTI). The 96th Edition of the Kenya Music and Cultural Festival (KMCF) was hosted by the county government from 1st to 9th December 2023 bringing together 24 Counties and over 10,000 visitors. The Makueni Indigenous Food Festival was organized, bringing together 25 Akamba indigenous food exhibitors from all Sub Counties, secular and gospel musicians and theatre groups.

FY 2023/24 Half Year Expenditure Performance

52. The total half year expenditure for the sector for the FY 2023/24 is Kshs 36,623,095 which translates to an absorption rate of 22 percent against a budget of Kshs 166,279,790. The total expenditure constituted of 71 percent operation and maintenance, 20 percent personnel emolument and 9 percent development.

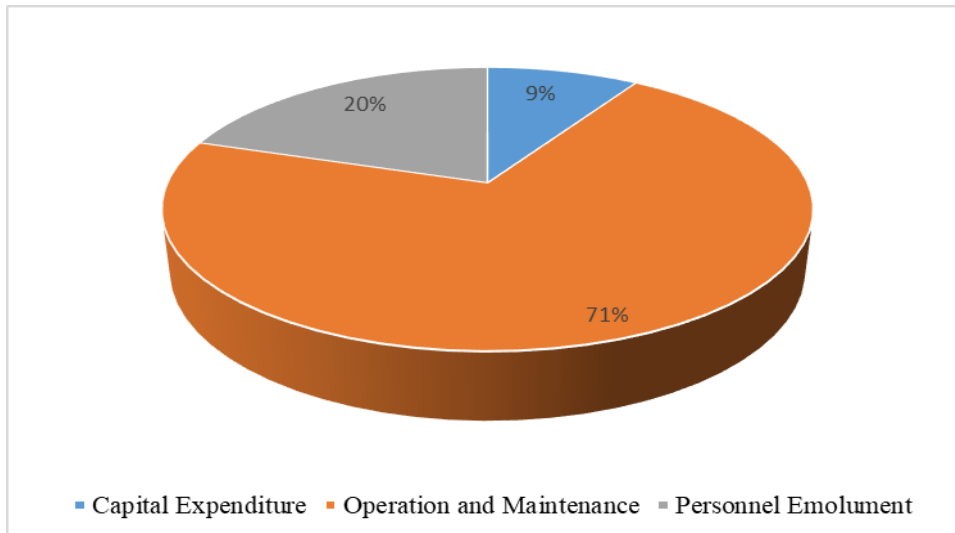


Figure 13: Expenditure by Economic Classification for Trade.

Source: County Treasury, 2024.

2.6.7 Lands and Urban Development

Expenditure Analysis

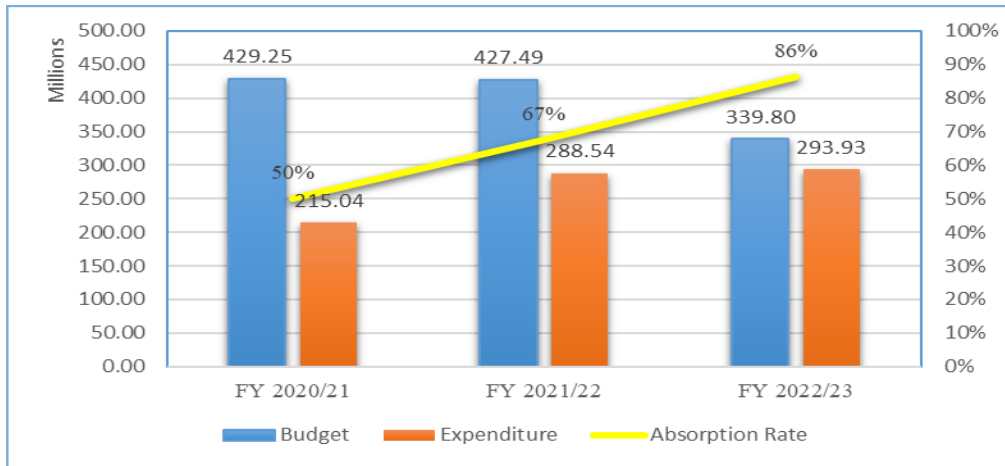


Figure 14: Budget Versus Expenditure Analysis, Lands and Urban Development

Source: County Treasury, 2024.

53. The sector had a cumulative budgetary allocation of Kshs 1,196,546,211 and recorded a total expenditure of Kshs 797,507,810 for the period 2020/21-2022/23. The absorption rate has been increasing over the period from 50 percent in FY 2020/21 to 86 percent.

FY 2022/23 Non-Financial Performance Review

Security of Tenure Programme

54. The county government promoted security of tenure by undertaking several projects such as: surveying of Wote, Kikima and Nunguni towns’ public land plots, land verification and validation to resolve ownership wrangles and surveying of market centres which have physical land use and development plans.

55. In collaboration with the national government, the sector surveyed untitled schemes/adjudication sections such as Kathekani B, Kiboko B and Ngai Ndethya settlement schemes which will eventually facilitate issuance of letters of allotment and Title Deeds. Additionally, in collaboration with the national government, the county government prepared survey plans for Wote, Nunguni and Kikima which have been approved by the national Director of Surveys.

Land Administration and Management

56. The county government has developed and operationalized Makueni Land Information Management System (M-LIMS) with modern innovative way of managing public land through a digital platform for verifying and validating, storage and management of all land information. This has resulted in improved land tenure by reducing cases of land ownership disputes and having a reliable and verifiable land recording and documentation system. The county government implemented the LIMS systems in Wote, Kikima, Nunguni, Kasikeu and Emali towns through plot verification and validation.

Urban Planning

a) Preparation of Physical and Land Use Development Plans

57. The department undertook the preparation of local physical and land use development plans for Kibwezi, Sultan Hamud, Mtito Andei, Kyumani, Makindu, Kalawa, Kathulumbi, Kwa Kathoka, Thithi, Kiboko and Kayata urban centres. The plans prepared for Kibwezi, Sultan Hamud, Mtito Andei and Kyumani have been approved by the County Assembly while Makindu has been finalized

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and is awaiting approval. Planning of Kalawa, Kathulumbi, Kwa Kathoka, Thithi, Kiboko and Kayata urban centres is ongoing.

b) Development control- approval of building plans

58. The department through Land Applications Processing Committees undertakes the processing of development applications such as building plans, plot registration/transfers/subdivisions/amalgamation, change/extension of users and extension of leases. The county developed an Electronic Development Applications Management System (EDAMS) for improved efficiency in land applications and development processing.

c) Urban Development

59. The county government established and operationalized 2 municipalities: Wote and Emali-Sultan Hamud. This was as a result of issuance of municipal charters to the respective municipalities with respective transferred functions. The municipalities are mandated to provide services to citizens as outlined in the municipal charter. During the period under review, significant development has been realized in the two municipalities. This includes: development of urban infrastructure, market lightning projects and waste disposal and sanitation.

FY 2023/24 Half Year Expenditure Performance

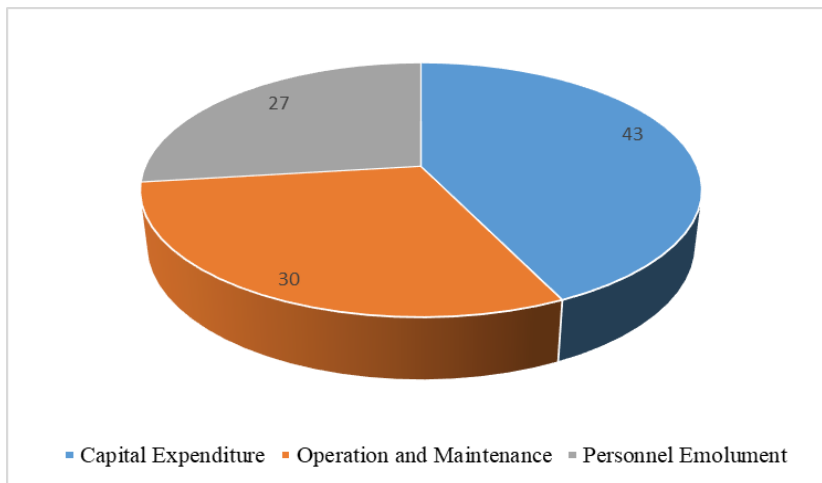


Figure 15: Expenditure by Economic Classification

Source: County Treasury, 2024.

2.6.8 Devolution Sector

Figure 16 presents Budgetary Allocation, Expenditure and Absorption Rate for Devolution sector, FY 2020/21-FY 2022/23.

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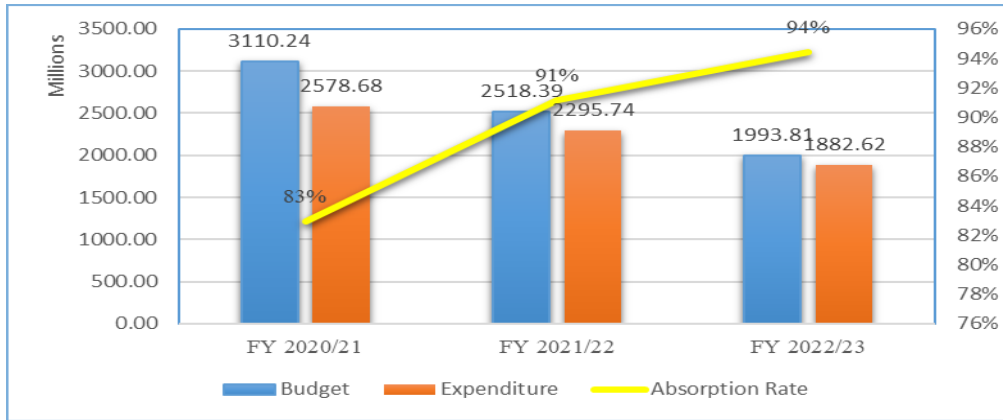


Figure 16: Devolution Sector Budget And Expenditure Trend for FY 2018/19-FY 2022/23

Source: County Treasury, 2024.

- 60.** During the financial year 2022/23, the total budget for the sector was Kshs. 1,993.81M, a decline from 2,518.39M during the financial year 2021/22. The expenditure for the period was 1,882.62M a decline from 2,295.74M during the previous financial year.
- 61.** For the period FY 2020/21 to FY 2022/23, the sector incurred a cumulative expenditure of Kshs. 6.757 Billion against an allocated budget of 7.622 Billion recording an average absorption rate of 89%. Operations and Maintenance account for the majority of the expenditure representing 53% of the total expenditure, amounting to **2,834,493,538.22**. Personnel costs constitute 35% of the total expenditure, totalling **1,862,710,126.95**. This includes salaries, benefits, and other remunerations for the workforce within the sector. Development expenditure, makes up 13% of the total spending, amounting to **671,214,085.76**.

FY 2022/23 Non-Financial Performance Review

- 62.** In the FY 2022/23, the county government undertook public service reforms aimed at promoting integrated service delivery. These include: reorganization of government through the Executive Order No. 1 of the county government; training of champions in productivity and performance measurement; and ensuring adherence to the national values and ethics within the county public service.
- 63.** The county stepped up efforts in resource mobilization with an aim of improving fiscal discipline and accountability. For FY 2022/2023, the county generated own source revenue amounting to 891M, representing a 19% increment from the previous year. Further, the county has strengthened partnerships with development partners and local development organizations.
- 64.** The sector developed key policy documents such as the County Integrated Development Plan 2023-27, County Fiscal Strategy Paper and the Annual Development Plan 2024/25. In addition, the government invested in data management and statistics which plays a key role in informing planning, budgeting and reporting. In collaboration with the Kenya National Bureau of Statistics (KNBS, the county government prepared and disseminated the County Statistical Abstract 2022 whose data informed policy and programme implementation across sectors. In addition, 30 Statistical Ward Profiles were prepared and disseminated to enhance evidence based decision making at decentralized units.
- 65.** The establishment of the School for Devolution and Community Led Development provided a platform for enhancing devolution capacities and consulting for quality implementation of devolved functions. It has ensured provision of quality and affordable capacity development for county

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workforce and residents towards a working devolution. Further, the community driven development programme has been transformed to *Miradi Kwa Jamii* (MKJ Project) and has ensured communities gain economic benefits directly while they create assets and improvements in village level development.

66. The sector enhanced disaster management by establishing a fire station at Makindu in partnership with Polish Aid (PCPM). The disaster management unit has been responsive to disasters and emergencies in which 23 emergencies were responded to in FY 2022/2023.
67. The county established the office of the County Attorney that supported county departments in finalizing seventeen county bills and policies. Makueni County Assembly effectively played the representation, oversight and legislation role to enhance service delivery.

FY 2023/24 Half Year Expenditure Performance

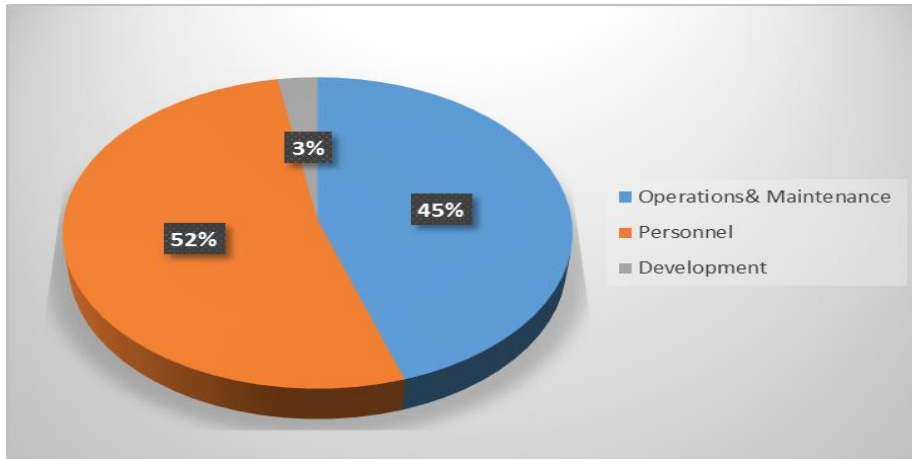


Figure 17: Expenditure by Economic Classification

Source: County Treasury, 2024.

68. In the first half of FY 2023/24, the sector incurred a cumulative expenditure of Kshs 551.21 million against an allocated budget of Kshs 1.89 billion. This translated to an overall absorption of 29%. The total expenditures constitute: 52 percent personnel, 45 percent operations and maintenance and 3 percent development.
69. The sector has prepared statutory documents such as the Annual Development Plan 2024/25, County Budget Review and Outlook Paper 2023 as well as the County Statistical Abstract (CSA) 2023. The sector made significant efforts in enhancing strategic partnership with development partners. In addition, the county generated own source revenue amounting to 367 Million.

3. DEVELOPMENT PRIORITIES - FY 2024/25 – 2026/27 MEDIUM TERM EXPENDITURE FRAMEWORK

3.1. Introduction

70. Development priorities for FY 2024/25 and the medium term are guided by the County Integrated Development Plan III, County Annual Development Plan 2024/25, Public inputs from forums held within and outside the County and engagement of the county working groups which provided the technical analysis of the information towards the sector priorities.

3.2. Recent Economic Developments and Outlook

3.2.1 Global and Regional Economic Outlook

71. The projected global economic growth for 2024 is 3.1 percent with a further increase to 3.2 percent in 2025. This growth is supported by the resilience of the United States and major emerging markets and developing economies as well as fiscal support in China. Inflation is also declining faster than anticipated in most regions due to the resolution of supply-side issues and tighter monetary policies. It is expected that global headline inflation will decrease to 5.8 percent in 2024 and further to 4.4 percent in 2025.
72. The projected economic growth in Africa is expected to remain weak, with an anticipated increase from an average of 3.3 percent in 2023 to 3.5 percent in 2024. This can be attributed to several factors, including the global economic slowdown, tighter monetary and fiscal conditions and high debt sustainability risks. Furthermore, the unfolding climate crisis and extreme weather conditions are expected to negatively impact agricultural output and tourism. Additionally, the region will continue to face challenges due to geopolitical instability particularly in the Sahel and North Africa sub-regions. (See International Monetary Fund (IMF) (2024) *World Economic Outlook Update* Washington, DC: IMF).

3.2.2 Sub-Saharan Africa Economic Outlook

73. The financial strain faced by numerous Sub-Saharan African countries has been caused by a combination of increased global interest rates, high sovereign debt spreads and currency depreciation. This challenge compounds the already existing difficulties arising from the COVID-19 pandemic and rising cost of living. As a result of these factors, economic activity in the region is expected to be sluggish in 2024 with a growth rate of 3.6 percent. However, the economy is expected to rebound to 4.2 percent in 2024 with the expected global recovery, inflation easing and reduction in monetary policy tightening. (United Nations (UN) Department of Economic and Social Affairs (2024) *World Economic Situation and Prospects 2024* New York: UN Department of Economic and Social Affairs.

3.2.3 National Macro-Economic Performance

3.2.3.1 National Macro-Economic Performance

74. The Kenyan economy has demonstrated remarkable resilience in the face of severe multiple shocks that included the adverse impact of climate change, lingering effects of COVID-19, global supply chain disruption and the impact of the Russia-Ukraine conflict. As such, economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021. On the other hand, the nominal GDP increased from Kshs 12,027.7 billion in 2021 to Kshs 13,368.3 billion in 2022. Most of the sectors of the economy posted decelerated growth mainly due to the significantly high growth attained in 2021 that signified recovery from the economic downturn in 2020. This growth was spread across all sectors of the economy but was more pronounced in service-oriented activities.

75. Agriculture remained the dominant sector, accounting for about 21.2 percent of the overall GDP although the sector contracted by 1.6 percent in 2022 compared to a contraction of 0.4 percent in 2021. This was attributed to drought conditions that characterized the period under review. Some of the key sectors that supported growth were Financial and Insurance (12.8%), Information and Communication (9.9%) and Transportation and Storage (5.6%). Industry-related activities accounted for 17.7 percent, while service activities accounted for 61.1 percent of the total GDP in 2022. Private final consumption expenditure increased from Kshs 8,970.8 billion in 2021 to Kshs 10,107.2 billion in 2022 accounting for slightly over three quarters of gross domestic expenditure. Similarly, government final consumption expenditure increased by 12.3 percent to stand at Kshs 1,640.5 billion in 2022. Gross National Disposable Income (GNDI) increased by 11.5 percent to stand at Kshs 13,932.0 billion in 2021 to Kshs 13,163.2 billion in 2022. Gross Domestic Product per capita at current prices increased from Kshs 237,861 in 2021 to Kshs 260,024 in 2022.

3.2.3.2 Sectoral Performance

76. According to the 2024 budget policy statement, the agriculture sector rebounded strongly during the first half of 2023 following improved weather conditions and the impact of fertilizer and seed subsidies provided to farmers by the government. The sector grew by 6.0 percent in the first quarter and 7.7 percent in the second quarter. The strong performance was reflected in enhanced production, especially of food crops that led to significant increase in exports of tea, coffee, vegetables and fruits. However, production of cut flowers and sugarcane declined during the period.
77. The services sector continued to sustain strong growth momentum in the first half of 2023 growing by 6.0 percent in the first quarter and 5.9 percent in the second quarter. The robust performance was reflected in the notable growth of information and communication (driven by increases in wireless internet and fibre-to-home subscriptions), wholesale and retail trade, accommodation and food services (driven by recovery in tourism), transport and storage, financial and insurance (due to strong private sector credit growth and lending to the government) and real estate (supported by sustained expansion of the construction industry).
78. During the first half of 2023, the industrial sector recorded lower growths of 2.5 percent in the first quarter and 1.8 percent in the second quarter compared to growth of 4.4 percent and 4.2 percent, respectively in similar quarters in 2022. The slowdown in growth was mainly reflected in manufacturing, and electricity and water supply sub sectors. Activities in the manufacturing sector, which accounts for nearly half of the industrial sector output, was hampered by a decline in the manufacture of both food (particularly sugar production) and non-food products while the electricity sub sector slowed down due to a notable decrease in electricity generation from all sources, except geothermal.

3.2.4 Inflation Outcomes

79. Inflation had remained above the government target range of 5 ± 2.5 percent. The overall inflation increased to 6.9 percent in January 2024 from 6.6 percent in December 2023. In order to anchor inflation expectations, the Monetary Policy Committee (MPC) gradually raised the policy rate (Central Bank Rate (CBR)) from 7.5 percent in May 2022 to 10.5 percent in June 2023 and further to 12.5 percent in December 2023. The tightening of the monetary policy was to address the pressures on the exchange rate and mitigate second round effects including from global prices. This will ensure that inflationary expectations remain anchored, while setting inflation on a firm downward path towards the 5.0 percent mid-point of the target range. However, inflation has remained sticky in the upper bound of the government's target range since July 2023.
80. Food inflation remained the dominant driver of overall inflation. Food inflation increased to 7.9 percent in January 2024 compared to 7.7 percent in December 2023. Fuel inflation increased to 14.3 percent from 13.7 percent due to higher cost of electricity which outweighed downward adjustment of the pump price in January 2024. This may also be as result of depreciation in the shilling exchange rate and gradual withdraw of the fuel subsidy from September 2022. In addition, the upward

adjustment of Value Added Tax (VAT) on petroleum products in July 2023 from 8.0 percent to 16.0 percent to eliminate tax credits from the sector exacted upward pressures on prices. However, the price of cooking gas continued to decline and moderated inflation reflecting the impact of the zero-rating of VAT on liquefied petroleum gas (LPG). **Non-food Non Fuel (NFNF)** inflation increased from 3.4 percent in December 2023 to 3.6 percent in January 2024.

3.2.5 National 2024 Economic Outlook

81. In 2024, Kenya's economy is expected to register a 6 percent growth powered by increased agricultural output and growth in the services sector. This will be as a result of agriculture output expanding by 5 percent due to improved weather conditions, resilience of the services sector and impact of government measures aimed at stimulating growth in priority sectors of the economy. Growth will be achieved despite global economy shocks that have been witnessed including the geopolitical tensions and high inflation rates. The services sector is expected to register good performance but broad economic strain could see some pockets of the sector grow below their pre-COVID-19 levels. The tightening monetary policy in advanced economies which has resulted in a sharp tightening of global financial conditions, reflected in the prevailing high yields on sovereign bonds and depreciation of domestic currencies against the US dollar and other major currencies will also have a negative impact. These factors will continue to exacerbate debt sustainability amid tight budgetary constraints which will further pose a significant risk to inflation. With the limited fiscal space, expenditures toward social sectors, public investment and safety nets for poor and vulnerable groups have become highly constrained. The rise in cost of living may push back a good number of people to poverty.

3.2.6 County Economic Performance

82. As at 2022, Makueni Gross County Product (GCP) was at **Kshs 120.54 Billion** having increased by 24 percent from **Kshs 97.27 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. Agriculture, forestry and fishing activities were valued at **Kshs 33.40 Billion** and recorded the highest contribution to GCP in Makueni at **27.7 percent** to the total GCP as at 2022. This represented a 4.7 percent growth from **Kshs 31.83 Billion** recorded in 2020. The public administration and defence sector contributed **Kshs 12.91 Billion** to the economy, representing approximately 10.7 percent of the total economic output in 2022. This was the second largest sector implying that government spending on goods and services through payment of salaries, infrastructure development and provision of essential services within the county significantly contributed to the economy. According to the 2023 GCP Report, 72 percent of Makueni county gross product is contributed by the non-agricultural sectors which comprise of service and industrial sectors. Implementation of the 2023 Finance Act that has an adverse effect on the cost of living will possibly derail growth in the service sectors in 2024.

3.3 FY 2024/25 Medium-Term Expenditure Framework Policy Shift

83. The County Medium Term Expenditure Framework for FY 2024/25 is guided by the overarching development philosophy of '*Wauni wa Kwika Nesa na Ulungalu*', which translates to 'the desire to do good with integrity' and the rallying call of '**our people, our priority**'. The development theme for FY 2024/25 is '**Sustaining economic gains for inclusive development**'. The following are the key objectives set to be achieved in FY 2024/25 and over the medium term:

- i. Increase access to potable water.
- ii. Improve agricultural production and food security.
- iii. Enhance access to universal healthcare.
- iv. Develop urban infrastructure.
- v. Automate government services, procedures and innovation.

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vi. Mobilize resources through strategic partnerships.

84. To enhance the achievement of the listed priorities within the available resource basket, the following key drivers will be implemented across county sectors:

- i. **Investment in the water sector to ensure water reaches the final consumers.** This will be supported by extending existing water resources to the consumers with a view to increasing the distribution network in households. The county government will distribute water from Athi-Kilema (Tunguni) water project, Mulima water project, Kaiti II water project and Kilala-Iuani water project. Further, Wea earth dam will be desilted using county machines. The government will strengthen water governance structures and systems to ensure continuous access to water resources.
- ii. **Improve livelihoods and household incomes.** The government will enhance investments along the agricultural value chains and promote sustainable production. National Agriculture Value Chain Development Project (NAVCDP) and Kenya Agriculture Business Development Project (KABDP) which aim at increasing market participation and value addition for targeted small-scale farmers will be implemented. The two projects will strengthen agriculture cooperative movement through business development services along the main value chains, capacity build farmers on modern farming methods, support farmers with grants, develop markets and market support infrastructure investments and strengthen the Kenya Market Information Systems (KAMIS). Enterprises that enhance forward and backward linkages in agricultural value chains will be promoted to guarantee a wholesome increase in household incomes. The cooperative development model through business development services and aggregation will be strengthened to ensure guaranteed minimum gains for farmers. Value addition of produce will be promoted to reduce post-harvest losses.
- iii. **Leverage technology and innovation.** The government will promote investments in technological advancements and innovation aimed at efficiency in service delivery and increasing access to digital employment opportunities. Automation of government services across county departments will be designed to reduce inefficiencies and guarantee accuracy.
- iv. **Urban and rural infrastructure development.** The government will improve access to services through investments in facilitative infrastructure to drive rural and urban investment opportunities. Concentration of services along major urban and rural markets as nodes for development will attract investments in these localities.

3.3.2024 CFSP Public Participation

3.3.1 Public Participation Outputs and Alignment to County Sectors

85. The PFM Act 2-12 Sec. 117 mandates the County Treasury to Seek and take into account the views of CRA, the Public, any interested persons or groups, and any other forum that is established by legislation. On 19th, 21st, and 23rd February 2023, the County government of Makueni led by the County Treasury and the Department of Devolution, Public Participation, County Administration, and Special programs carried out Public Participation in the County Six Sub Counties, The Nairobi Diaspora and Mombasa Diaspora respectively for the residents who are engaged outside the county. The objective was to ensure that the 2024 CFSP and the Subsequent FY 2024/25 Budget reflect the priorities of the people and are also responsive to the local citizen's needs. County broad development priorities and interventions were agreed on during the exercise.

86. The Constitution of Kenya, 2010 Article 201 (a) and the Public Finance Management Act (2012) Section 125 (2) confer the right to citizens and the obligation on County Governments to ensure the public participates in the budget making process, including the CFSP. Section 88 of the County Governments Act 2012 state that citizens have a right to petition the County Government in written form. Further, Section 137 of the Public Finance Management Act 2012 establishes the County Budget and Economic Forum that provides a means of consultation by the County government preparation of county plans, the CFSP, CBROP and on matters relating to budgeting, the economy and financial management.

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87. The public participation for the county fiscal strategy paper, therefore, involved the county budget and economic forum, county Sector Working Groups and citizen forums at the sub county level and diaspora meetings. These forums drew representation of government officials and representatives from private sector and community groups, such as professional associations, industry groups, workers' groups, non-governmental groups, village groups, and individual citizens. Specialized forums were undertaken at the diaspora (Mombasa and Nairobi) that drew professionals and lobby groups and individuals. Further, the county welcomed submissions of written memoranda from individuals and organized groups.

Table 10: Public Participation Summary Attendance

Sub County	Venue	Below 35	35-60	Above 60	PWD	Total
Kaiti Sub county Forum	AIC Nunguni Church	20	94	9	10	123
Kibwezi East Sub county Forum	Kambu Deliverance Church	44	112	17	7	173
Kibwezi West Sub county Forum	ACK Makindu	55	88	15	7	156
Kilome Sub county Forum	Tangu Catholic Church	24	110	28	5	164
Makueni Sub county Forum	Wote Social Hall	80	136	15	15	231
Mbooni Sub county Forum	Tawa Social Hall	35	99	15	15	149
Nairobi Diaspora Forum	KICC				14	232
Mombasa Diaspora Forum	Jambo Hotel, Changamwe				10	215
Grand Total		258	638	99	69	1,433

3.4 Sector Priorities in The Medium Term

3.4.1 Water, Sanitation, Environment and Natural Resources

88. In both urban and rural areas, water systems, whether constructed or natural, have experienced elevated water levels owing to the above-average (El-Nino) rainfall observed during the 2023 short rains season. Given the county's daily demand for water, which stands at 60,000M³/day, this ample supply is crucial for supporting industrial, commercial, and household activities. Industries such as manufacturing and food processing require adequate water for production processes. Additionally, commercial establishments, such as hotels, restaurants and recreational facilities depend on water to provide services to residents and visitors.

89. To realize benefits from this sector, the government is investing in water infrastructure, promoting water conservation measures and good management practices. The availability of water supports the growth and sustainability of these sectors, contributing to the county's economic development. The current access to domestic water is currently at 46%. The main sources of water in the county are streams/rivers, 462 boreholes, 327 earth dams, 219 sand dams, 217 shallow wells and 159 water pans among other sources. The proportion of households in the county by main sources of water in the county are: rivers/streams (28%), boreholes/tube wells (11%), water vendor (11%) and public tap/stand (10%).

90. In FY 2024/25, the sector will focus on sustaining economic gains for inclusive development by implementing the **last mile water infrastructure programme**. This programme will involve extending water supply to the household compounds where possible or reducing the distance to the nearest water source from the current 4 KMs to within 2 KMs. The government will promote and encourage individual household (HH) water connections through the existing registered water service providers. This initiative will increase the proportion of rural households accessing piped water from 30% to 50% and urban households from 7,939 HHs in 2022 to 10,920 HHs in 2025.

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91. To achieve the above development outcome, the government will implement the following key programmes:
- a) **Integrated water harvesting, storage, treatment and distribution programme**
92. In this programme, the government will implement two initiatives: The *last mile water infrastructure* initiative targeting connection of additional 1,000 HHs per ward (30,000 HHs in the County) to clean and safe water. The initiative will entail the following:
- i. Investment in a main centralized water infrastructure project in each ward -*One Ward, One Main Water* project;
 - ii. Entrenching the use of **digital metering** and payment in the 30 water projects;
 - iii. Develop a business model plan for each of the 30 water projects; and
 - iv. Promoting the individual HHs water connection through the registered water service providers.
- b) **Water supply expansion** initiative:
93. The initiative will involve desilting/ expansion/ rehabilitation of earth dams, construction of three sand dams/weirs with sumps, drilling and/ or equipping of five boreholes, construction and/ or extension of 160 KMs of pipeline with water kiosk/ water points and installation of a treatment system in Kaiti II Water project.
- c) **Urban and rural water governance programme:**
94. The government will strengthen the governance and other administrative capacity of the water service providers to reduce challenges facing water organizations. It will also carry out compliance evaluation of community water schemes/ projects, capacity build 150 community water schemes/projects Sustainability Management Committees on effective water management and sustainability, deepen community participation in management of both water and sanitation projects and review the existing water legislations.
- d) **Sustainable natural resource utilization and environment protection:** The government will:
- i. Implement sand value addition projects in 10 CTTIs;
 - ii. Establish 30 Ward Community Sand SACCOs and 30 sand dealers SACCOs;
 - iii. Train 30 Ward Sand Committees;
 - iv. Survey and designate 60 sand harvesting sites;
 - v. Survey and construct 10 sand conservation structures (gabions and sand dams);
 - vi. Carry out county forests baseline and forest cover mapping;
 - vii. Undertake feasibility study of existing minerals in Mukaa Ward;
 - viii. Capacity build registered artisanal mining cooperatives on safe mining operations;
 - ix. Support riverine restoration and conservation in Kaiti and Thwake rivers;
 - x. Promote agroforestry and restoration of farmlands; and
 - xi. Sensitize 30 community forums on environmental protection and environmental goods and services.
- e) **Environmental safeguards and compliance:**
95. The government will ensure that all the set environmental legislation and regulations are adhered to by:
- i Undertaking Environmental Impact Assessment and Environmental Audits for county development projects;
 - ii Conducting quarterly routine environmental inspections; and
 - iii Undertake baseline survey reports on pollution prone areas and strengthen the Makueni County Environment Committee.
- f) **Community Climate Change Resilience and Response:**
96. Through the World Bank Funded Financing Locally-led Climate Actions (FLLoCA), the government established Ward and County Planning Committees, trained 900 community climate change champions and developed ward climate change action plans to enhance

climate change resilience and response. During the FY 2024/25, the government will:

- i Implement six climate change actions from the ward climate action plans;
- ii Capacity build five climate change structures;
- iii Sensitize 1,000 farmers on climate smart technologies;
- iv Develop climate information system and disseminate bi-annual climate information; and
- v Undertake gully rehabilitation in Ngao, Vuka, Kwa Kinza and Kaiu rivers in Mbitini ward

g) Forest Conservation and Management:

97. In the FY 2024/25, the government will work with the national government agencies and the community to protect and conserve forests by:

- i. Developing wildlife enterprises on ecotourism and conservation; and
- ii. Establishing a county forest management committee and community forest associations for Kathekani and Nzueni forests.

3.4.2 Agriculture and Rural Development

98. Agriculture plays a significant role in the county's economy, providing employment and income opportunities for the majority of the population. Agriculture, forestry and fishing is the largest contributor to Gross County Product in Makueni county at 27.7 percent after a steady drop from 47 percent in 2017. Agriculture serves as the primary livelihood for the majority of households in the county with 78 percent engaged in rain-fed farming and 18 percent involved in commercial farming.

99. Over the past six seasons, pre El-Niño inconsistent rainfall patterns have significantly contributed to crop failures and diminished the county's capacity for self-sustained food production. Conversely, the October-November-December(OND) season of 2023 saw substantial rainfall, raising prospects for a bumper harvest that is expected to restore food security within the county. Efforts to modernize and improve agricultural practices in the county through the adoption of modern farming techniques, irrigation systems, and the use of improved seeds and fertilizers will enhance productivity and increase yields hence enhanced household income and economic growth. In the **FY 2024/25**, the government has prioritized to implement the following programmes and strategies:

a) Value Chain Development:

100. The government will continue promoting the viable value chains identified in various agro ecological zones such as fruits, vegetables, grains, pulses, poultry, dairy, meat, fruits, honey and pasture development. This will be done through:

- a. Enhanced extension services to ensure farmers have access to modern agricultural techniques, quality inputs, and are trained to improve crop yields and livestock production and productivity;
- b. Streamlined post-harvest handling, processing, and packaging through the existing processing plants and cold rooms to ensure that the produce retains its quality and attracts a higher price in the market;
- c. Support to ensure farmers have access to wider and lucrative markets by strengthening cooperatives movements, farmers' associations and market linkages between farmers, agro-processors, traders and retailers;
- d. Training and support to ensure adherence to quality standards and certifications to enable the agricultural products gain access to premium markets, both locally and internationally; and
- e. Strengthening Makueni Agriculture Training Centre (ATC) to support training of trainers in improved value chain curricula for mango, avocado, dairy, aquaculture and French beans as well as animal feed formulation.

b) Irrigation Development:

- 101.** The government will intensify irrigated agriculture to reduce reliance on rain fed agriculture through:
- i. Establishing or rehabilitating existing irrigation schemes to increase the area under irrigated agriculture. The government plans to develop/ modernize 20 community irrigation schemes;
 - ii. Training on best water management practices and infrastructure development to ensure farmers have improved access to water resources for irrigation purposes;
 - iii. Support farmers by excavating and equipping five farm ponds with suitable irrigation technologies; and
 - iv. Enhancing the farm ponds initiative to increase water harvesting and micro irrigation at farm level.

c) Agriculture Extension and Capacity Development:

- 102.** This programme aims at tackling the challenges of low agricultural productivity and outdated farming practices in general by providing farmers with the necessary knowledge, skills, and resources to improve their agricultural techniques. The government will revitalize agriculture extension model to enhance access to up-to-date farming techniques and best practices. This will be achieved through:
- i. Organizing training workshops and seminars for farmers and extension workers to enhance their skills and knowledge;
 - ii. Promoting the use of modern technologies, innovations and tools in agriculture through farm demonstrations and training sessions;
 - iii. Collaboration with research institutions and universities to foster innovative solutions and technologies to farmers;
 - iv. Recruiting additional staff to mitigate against the shortage occasioned by staff retirement and natural attrition with no replacement; and
 - v. Strengthening Makueni Agriculture Training Centre (ATC) to supports training of trainers in general agricultural best practices and demonstrations.

d) Agricultural Mechanization:

- 103.** The government will conduct a comprehensive assessment of the specific mechanization needs of farmers in the county. It will also seek collaboration with private sector stakeholders to encourage supply of mechanization services and expertise.

e) Pest and Disease Control:

- 104.** The threat posed by pests and diseases to crops and livestock in the county needs to be addressed to ensure optimal production. The government will implement the following interventions in the FY 2024/25:
- i. Conduct regular monitoring and surveillance to ensure prompt identification of pest and disease outbreaks and ensure effective control measures are put in place to avert economic loss;
 - ii. Capacity build farmers on early detection techniques and integrated pest management practices to effectively manage these issues;
 - iii. Strengthen collaboration with the private sector to improve access to safe and effective pesticides;
 - iv. Vaccinate 200,000 livestock against common epidemic in the county; and
 - v. Establish low pest zones and enhance compliance to sanitary and phyto-sanitary measures.

f) Cooperative management and development:

105. Strengthening the cooperative movement as a tool for economic growth and rural development will be a key priority for the government. To achieve this desired outcome, the following activities will be carried out:

- i. Capacity build agriculture SACCO management committees on cooperatives governance, leadership, operations and business management and marketing to enhance good governance and competitiveness;
- ii. Support Agriculture SACCOs automation of operations and financial transactions/reporting;
- iii. Establishing linkages between cooperatives and potential buyers or markets to enhance access to favorable market opportunities for small-scale farmers;
- iv. Reviewing of cooperative legislation to enhance the legal framework;
- v. Conducting of frequent supervision, advisory and inspection of cooperative management; and
- vi. Auditing of cooperatives' books of accounts to ensure compliance and competitiveness.

3.4.3 Transport, Infrastructure, Public Works, Energy and ICT

106. The sector is mandated to provide efficient, affordable and reliable infrastructure and services for socio-economic transformation of the county. In the medium term, the sector will focus on:

- i. Improving road network connectivity through upgrading, rehabilitation and maintenance of the county road network;
- ii. Enhancing access to reliable and clean energy through energy resources development and promotion of uptake of green energy;
- iii. Supporting rural and urban electrification through the REREC matching grant project;
- iv. Continuous maintenance of energy assets across the county;
- v. Enhancing access to ICT by improving ICT infrastructure development to increase connectivity;
- vi. Developing ICT systems that will support automation of key government services and processes; and
- vii. Increasing ICT literacy and promotion of research and innovation.

107. During the financial year 2024/25, the county government has a proposed allocation of Road Maintenance Levy Fund as an additional conditional grant to support upgrading and maintenance of main county roads. The key government interventions will include:

- i. Tarmacking and cabro paving of 3.35 KMs of road in Wote and Emali-Sultan Hamud Municipalities;
- ii. Rehabilitation and maintenance of 450 KMs of strategic roads connecting main urban areas and other strategic places;
- iii. Construction of bridges and critical drifts;
- iv. Carrying out green roads for water projects through excavation of 50,000 M³ of catch water drains to improve resilience of roads during rain seasons;
- v. Opening of missing links to key institutions and economic zones;
- vi. Maintenance of county wide ward access roads;
- vii. Maintenance of county government buildings;
- viii. Extension of power line, transmission line, transformer installations and distribution of electricity to all markets, health facilities, public utilities, schools and households through the REREC matching grant;
- ix. Establishment of an energy center and an energy fund;
- x. Green energy promotion and adoption through solarization of 3 level 4 health facilities and promotion of clean cooking and biogas solutions;
- xi. Expansion of the National Optic Fibre Backbone Infrastructure Connectivity (NOFBIC) to urban centers, government institutions (schools, offices, hospitals and libraries);
- xii. Automation and integration of government services;
- xiii. Enhancing of ICT infrastructure and digital literacy;

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- xiv. Provision of ICT technical support; and
- xv. Technology innovations and knowledge management.

3.4.4 Health Services

108. The sector aims at providing quality affordable preventive and curative and rehabilitative health care services to all residents in the county in the medium term. During the FY 2024/25, the government will upgrade/remodel six health facilities to provide 24-hour healthcare services. These facilities include: Emali, Mtito Andei, Nthongoni, Uvete, Kyambeke and Mutyambua.

Other key interventions that will be implemented along the three key programmes will be as follows:

a) Preventive and Promotive Services:

109. Under this programme, the government will:

- i. Leverage on technology in disease surveillance and response;
- ii. Equip county counselling unit and support Community Health Units across the county through primary care networks in line with the national government plan; and
- iii. Enhance health promotion on communicable and non-communicable diseases through community outreaches.

b) Curative healthcare services:

110. During the implementation period, the government will:

- i. Streamline the acquisition of health products and technologies to ensure steady supply of essential drugs in all health facilities;
- ii. Strengthen the referral system through purchase of two ambulances; and
- iii. Automation of integrated Information Management System in 36 health facilities.

c) General administration and management programme:

111. The programme will enhance health infrastructure development through renovation of the Makueni County Referral Hospital lagoon with the installation of a bio digester.

3.4.5 Social Protection, Education, and Recreation

112. Education, social protection and recreation sector development agenda seeks to:

- i. Promote access to quality education and training through the capitation programme for ECDE centres and CTTIs;
- ii. Enhance youth empowerment through talent development, training/skills development and sports and recreation; and
- iii. Cushion the vulnerable and Most at Risk Populations (MARPs) to effectively contribute towards the realization of inclusive economic development.

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

Key interventions in FY 2024/25 include:

- i. Construction and equipping of 10 ECDE centres;
- ii. Rehabilitation of two CTTIs;
- iii. Enhancing capitation to 40,000 ECDE pupils and 5,000 CTTIs trainees;
- iv. Support CTTI training on sand value addition products towards building skills for water access and affordable housing agenda;
- v. Enhance scholarship and bursary programmes for improved retention;
- vi. Support talent and sport development by supporting the SUPA Cup and KYISA competitions;

- vii. Enhance youth employability through the apprenticeship, internship and mentorship programme;
- viii. Develop, implement and review inclusion and social development policies;
- ix. Enhance socio-economic empowerment of vulnerable and marginalized groups (children, the elderly and PWDs) in the county; and
- x. Operationalize the re-engineered and restructured Makueni County Empowerment Fund through digital operations.

3.4.6 General Economic and Commercial Affairs

- 114.** The wholesale and retail trade and repair of motor vehicles was the third sector contributing Kshs 12.1 Billion and accounted for 10.1% towards the GCP. The trade and industry sector is predominantly comprised of small and medium size enterprises and was the third sector contributing Kshs 12.1 Billion and accounted for 10.1% towards the 2023 GCP. This sector also contributes to the county's own source revenue through taxes, fees and levies imposed on businesses. The sector has steadily recovered from the effects of COVID-19 and is expected to grow over the year.
- 115.** Political unrest characterized by street demonstrations disrupted business operations from March to July 2023. However, a political truce leading to dialogue subsequently restored stability to the business environment alleviating further disruptions. Government efforts towards improving market and urban infrastructure will enhance SME development and eventually lead to job creation, income generation, poverty reduction and overall economic growth in the county.
- 116.** The sector envisions promoting enterprise growth by addressing the key development needs affecting it. The needs are: inadequate trade and marketing development, low industrial development, underdeveloped tourism services, low levels of conservation, preservation and promotion of culture, heritage and the Arts.

During the FY 2024/25, the government will implement the following programme priorities and strategic interventions:

- a) **Trade development and promotion:**
 - i. Supporting business re-engineering for the small scale businesses both farm and non-farm enterprises will be a critical factor to enhance enterprise growth and ensure sustainability and resilience in their profit making. In order to achieve the ideal situation, the government will undertake the following:
 - ii. Construct Nunguni Business Centre and upgrade the infrastructure in the town;
 - iii. Trade infrastructure development by increasing market shed worktops to 1,350 and renovation of five market sheds and installation of lights in 8 markets;
 - iv. Operationalize Akamba Cultural and Heritage Centre, Kibwezi;
 - v. Conduct a feasibility study for Jua kali park (Wote) with a Common Manufacturing Facility;
 - vi. Capacity build MSMES on entrepreneurship and basic business management skills through the Small Business Development Centres programme;
 - vii. Linkage of traders to affordable credit services in collaboration with the Makueni County Empowerment Fund and development partners;
 - viii. Linkage of MSMES and entrepreneurs to both local and international trade fairs and exhibitions;
 - ix. Market county products and produce;
 - x. Promote market cleaning and hygiene;
 - xi. Support traders to participate in trade and investment export by developing investor profiles;
 - xii. Promote uptake of appropriate modern technology in business development; and
 - xiii. Improve marketing and market linkage through development of ICT support infrastructure to local MSMEs.

b) **Industrial Development and Promotion:**

117. Kenya Vision 2030 outlines industrial growth as a key factor to double digit economic growth and source of employment to millions of jobless Kenyans. The county is endowed with raw materials such as agricultural produce, sisal and mines which carry huge potential for industrial revolution. The government will enhance industrial growth by:

- i. Promote value addition and innovations in agro-processing by supporting cottage industries; and
- ii. Developing and reviewing policies to harness industrial investment through public private partnership.

c) **Culture and Tourism Promotion:**

118. Makueni county hosts some of the most famous National Parks in Kenya such as Tsavo West and Chyulu Hills National Parks. The county is also rich in historical sites, diverse geographical features and rich cultural heritage which can spur tourism growth. The government will collaborate with the private sector to:

- i. Improve services in the hospitality sector by sensitizing the players in the sector;
- ii. Promote development of tourism infrastructure by creating awareness on the attractive tourism and cultural sites through the county e-marketing portal;
- iii. Develop tourism circuits and connect with other corridors within the East African region through participation in the annual tourism circuit; and
- iv. Promote culture, the arts and cultural and creative industries by developing heritage and performing arts infrastructure and supporting artists to record in the county recording studio.

3.4.7 Lands and Urban Development

119. The sector goal is to ensure sustainable management of land in the county through improvement of livelihoods of the people through efficient administration, equitable access and sustainable management of land. Land and urban development ensures proper planning, management, and transformation of land and urban areas. The sector aims at the following medium term priorities to ensure sustainable development:

- i. Development and implementation of land use plans;
- ii. Strengthening of urban governance and management;
- iii. Securing of title deeds for all county public land;
- iv. Identifying strategic markets for infrastructure development; and
- v. Creation of basic urban services and amenities to attract investment and address housing challenges.

The following interventions will be implemented in FY 2024/25:

a) **Land tenure.**

120. The sector plans to improve security of land tenure in both rural and urban areas in collaboration with the National Land Commission (NLC) through:

- i. Resolving land disputes across the county and titling of Ngai Ndethya schemes;
- ii. Finalizing Kiboko B and C, Kathekani B, Mangelete and Utithi schemes for titled human settlements;
- iii. Survey for titling of Nunguni, Kikima and Wote townships;
- iv. Mapping, survey and beaconing of county forests at Nzueni, Kitundu A and B, Mutungu and Kathekani;
- v. Facilitating purchase of strategic land parcels for county development; and

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vi. Surveying and demarcating public lands in Malili, Makindu, Emali and Wote towns.

b) Land Administration and Management, t

121. The government will implement land digitization and management for all public land through the Land Information Management System (LIMS) by:

- i. Validating and verifying public plots in Mbumbuni, Malili, Makindu, Kathonzwi and Mito Andei markets and registration to LIMS; and
- ii. Integrating LIMS and Electronic Development Applications Management System (EDAMS) to support revenue generation and turnaround time for development applications approval.

c) Urban Planning and Infrastructure Development

122. The programme cut across the three sub sectors of lands and two municipalities. The government will facilitate physical planning and infrastructure development in urban areas through:

- i. Registration of all towns into LIMS to increase land-based revenue generation;
- ii. Preparation and implementation of urban land use plans for Kibwezi, Kitise, Matiliku and Kambu markets;
- iii. Surveying of Kitise market;
- iv. Plot validation and verification of public plots by surveying 6 urban areas;
- v. Enhancement of development control and compliance in urban areas with approved physical land use plans; and
- vi. Establishment of urban governance in all 25 markets with approved plans.

3.4.8 Devolution Sector

123. The devolution sector comprises of Governorship; Finance and Socio-Economic Planning; Devolution, County Administration and Public Service; County Public Service Board (CPSB); County Secretary; and County Attorney. It plays the coordinating and facilitative role in government service delivery besides providing overall policy direction and leadership to the county government. Other roles include: coordinating policy formulation, resource mobilization, allocation and management, participatory development, oversight and legislation, monitoring and evaluation and human resource management.

During the FY 2024/25, the following will be the focus areas:

a) Resource Mobilization:

124. The government is dedicated to enhancing resource mobilization through

- i. Intensifying efforts to increase Own Source Revenue (OSR) by 7% from Kshs 1.24B in 2023/24 to Kshs 1.43 Billion in FY 2024/25;
- ii. Enhancing the strategic partnerships by organizing quarterly joint work-planning sessions with development partners; and
- iii. Capacity building sector working groups focusing on the development of bankable proposal writing skills.

b) Public Service Management Reforms:

125. The programme will ensure efficient and effective service delivery by undertaking substantial reforms in public service management. This will involve:

- i. Strengthening human resource management and development through the annual performance contracting, staff trainings and conversion of cohort II of ECDE teachers; and
- ii. Implementing Quality Management Systems.

c) Governance, Coordination, and Management of Devolved Functions:

126. To facilitate the effective running of county affairs, the government is set to:

- i. Improve the working environment for decentralized Sub County/ward units;
- ii. Establish village councils and strengthen public participation structures;
- iii. Promote constitutionalism, values and principles of public service; and
- iv. Strengthening governance structures in municipalities.

d)Public Financial Management:

127. Fiscal discipline is a key focus in this programme. The following initiatives will be carried out:

- i. The implementation of Programme-Based Planning and Budgeting;
- ii. Enhancement of documentation of county assets and annual expenditure reviews;
- iii. Development of frameworks for budget expenditure control, resource allocation, internal controls and systems;
- iv. Automation of requisition processes and digitization of participatory budgeting processes; and
- v. Comprehensive risk management strategies.

e)Result-Based Management:

128. This programme aims at improving accountability, learning and performance. Towards this end, the government will prioritize:

- i. Strengthening of monitoring, evaluation, reporting and learning mechanisms through operationalization of CIMES;
- ii. Implementation of the county knowledge management policy; and
- iii. Enhancing the county statistical system by implementing the county statistics policy.

f)Disaster Risk Management, Mitigation, and Preparedness:

129. The government is committed to reinforcing disaster response, preparedness and emergency management. This will involve:

- i. Community awareness initiatives;
- ii. Partnerships for disaster awareness and emergency response;
- iii. Integration of risk reduction principles in all county plans, programmes and projects;
- iv. Equipping of the Makindu Fire Station; and
- v. Establishing a comprehensive Disaster Risk Management (DRM) information database along with hazard and risk mapping in the county.

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

4.1 County Fiscal Outlook

130. The government is dedicated to improving resource mobilization as a crucial aspect of achieving the desired socio-economic transformation of the county. It seeks to reduce its reliance on equitable transfers from the national government which have been increasing at a decreasing rate. In pursuit of this goal, the county intends to initiate programmes fostering local economic expansion, anticipating a resultant boost in revenue generation to drive the county's development agenda. Furthermore, the government will actively establish and strengthen partnerships and collaborations with donors and private investors to access additional resources for funding the county's development agenda.

4.2 Revenue Allocation to County Governments

131. According to 2024/25 Budget Policy Statement (BPS), counties are expected to be allocated an equitable revenue share of Kshs 391.1 billion which is an increase of Kshs 5.7 billion from Kshs 385.4 billion allocated in FY 2023/24. The proposed increase to equitable share is equivalent to 24.8 percent of the last audited accounts (Ksh1, 573.42 billion for FY 2019/20) and as approved by Parliament.

Table 11: Revenue Allocation to County Governments in Millions

Budget Item	2021/22	2022/23	2023/24	2024/25
1. Baseline (i.e. Allocation in the Previous FY)	316,500	370,000	370,000	385,425
Less:-				
Adjustment for RMLF	-	-	-	10,933
2. Adjusted equitable share base	316,500	370,000	370,000	374,492
Add:				
Adjustment for Revenue Growth	36,100	-	15,000	16,625
Conversion for Conditional Allocation Grants for Equitable Share (RMLF, Level 5 Hospitals, Compensation for User Fees Foregone and Rehabilitation of Youth Polytechnics)	17,400	-	-	-
Equalization Fund	-	-	-	-
Transfer of Library Services	-	-	425	-
Computed Equitable Revenue Allocation	370,000	370,000	385,425	391,1

Source; National BPS, 2024.

Table 12: Revenue Allocation to County Governments by Category in Millions

Type/Level of Allocation	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
A County Equitable Share	316,500	316,500	370,000	370,000	385,425	391.117
B Additional Conditional Allocations, of which:	45,595	-	-	-	-	-
a) GoK Funded	6,505	-	-	-	-	19,060
b) Allocations from proceeds of loans and grants	39,090	30,204	32,334	31,382	33,192	35.658
C Total County Allocations (A+B)	362,095	353,209	409,871	407,036	424,933	445,835

Source: National BPS, 2024.

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4.3 FY 2024/25 County Government Resource Envelope

132. The FY 2024/25 revenues are projected to reduce to Kshs 10,482,094,944 from Kshs 10,568,289,780 in FY 2023/24 representing a drop of 1 percent. The reduction is contributed by the drop of conditional allocation from grants and donors as highlighted in Table 11. The budget will be funded from three main sources namely: equitable share – 81.8 percent, conditional allocations 4.6 percent and own source revenue at 13.6 percent.

Table 13: Fiscal Revenues for 2023/24-2026/27 MTEF Period in Kshs

Revenues	FY 2022/23 Actuals	FY 2023/24 Printed Estimates	FY 2024/25 Projection	FY 2025/26 Projection	FY 2026/27 Projection
Equitable Share from National Government	8,132,783,562	8,455,460,962	8,574,539,327	8,574,539,327	8,574,539,327
County Own Generated Revenue	891,595,986	1,200,000,000	1,429,672,471	1,402,414,341.58	1,674,516,002
Conditional Allocations Loans and Grants -	850,000,000	912,828,818	477,883,146	614,166,478.38	892,374,802
Road Maintenance Levy Fund	0	0		415,079,544.00	415,079,544
Total	9,874,379,548	10,568,289,780	10,482,094,944	11,006,199,691	11,556,509,676

Source: Makueni County Treasury Projections, 2024.

4.4 Own Source Revenue Mobilization

133. The county has continuously enhanced its revenue mobilization strategies which resulted to a growth of 19 percent in the total revenues mobilized in FY 2022/23. The county projects to mobilize Kshs 1.24 Billion as own source revenue. The projections are expected to increase to Kshs 1,429,672,471 in the medium term.

Figure 18: OSR Performance

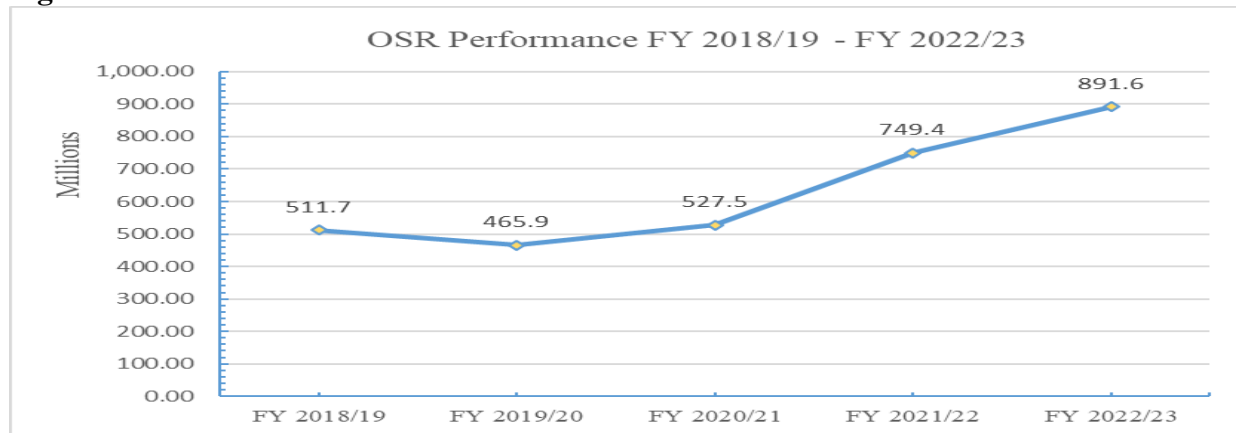


Figure 19: County Own Source Revenue FY 2018/19 - 2025/26

Source: County Treasury, 2023.

134. The county recorded a gradual increase in own source revenue despite not achieving set targets for revenues collected. This has been attributed to low economic performance as a result of on-going geopolitical shocks and post covid-19 recovery. This includes the Russia- Ukraine war which has negatively affected the dollar and the international debt market leading to closure of businesses. Revenue performance will be underpinned by the on-going reforms in restructuring revenue administration measures geared towards expanding the tax base. The growth in OSR is expected to be consistent as the government implements the following strategies:

- i. **Leveraging on technology:** The government embraced 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 government has initiated participation in own source revenue mobilization across the departments. 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 county government will establish a dedicated inspectorate unit to ensure enforcement and compliance in revenue collection. The department will 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 the Potential on 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.

4.5 External Resource Mobilization, Strengthening Partnerships and Collaborations

135. The county acknowledges the huge potential presented by mobilizing resources externally as well as taking advantage of the existing collaborations and partnerships. To improve resource mobilization externally, the county will:
- i. Initiate development of a County Public Investments (PIM) framework based on the national government framework to enhance identification and management of public investments in the county.
 - ii. Finalize the County Public Private Partnerships (PPP) framework and develop proposals with the support of the national PPP unit to guide private sector investments in the medium term.
 - iii. Strengthen the External Resource Mobilization Unit and Strategic Partnerships Directorate to ensure enhanced donor funding through the Request for Proposals (RFP), responses to competitive grants and improving donor intelligence.
 - iv. Engagement of the county stakeholders in development of clear coordination mechanisms to ensure stakeholder priorities align to the county priorities.

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- v. Create enabling environment for private sector investment and innovation towards generating employment and income opportunities for the local population.
- vi. Improve collaboration with regional organization including the South Eastern Kenya Economic Bloc (SEKEB) to attract investment opportunities to the county.

4.6 Conditional Allocations, Loans and Grants

136. The government will enhance its engagement with development partners and the national government to fund specific county government development initiatives through conditional allocations, loans and grants. The funding is expected to increase from 441.02 Million to Kshs 950 Million in the medium term.

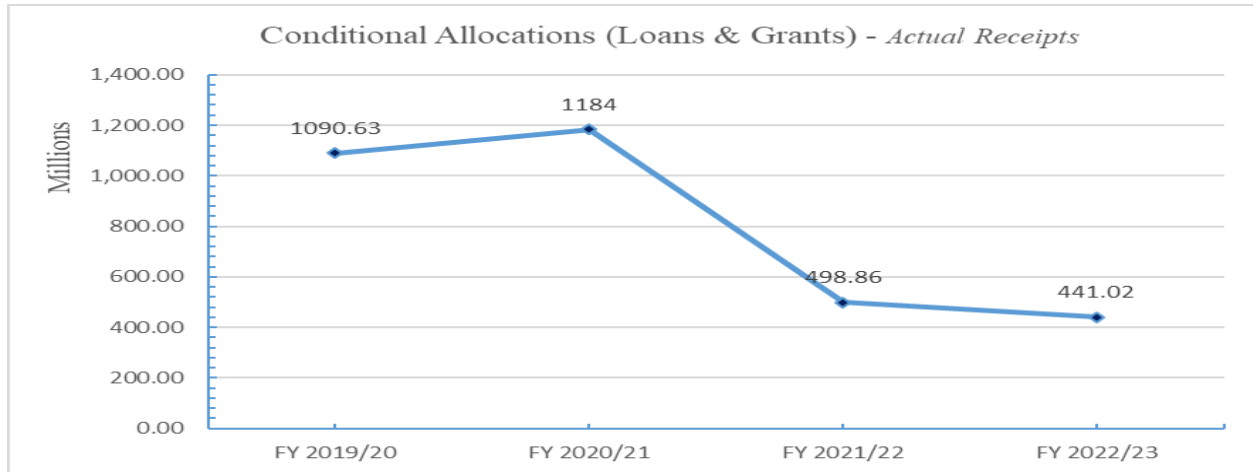


Figure 20: Conditional Allocations, Loans and Grants

Source: County Treasury, 2023.

4.7 Expenditure Projections

137. The FY 2024/25 revenues are projected to reduce to Kshs 10,482,094,944 from Kshs 10,568,289,780 in FY 2023/24 representing a drop of 1 percent. The recurrent expenditure is projected to be Kshs 7,382,558,883 an increase of 1 percent from Kshs 7,342,391,532 in the printed estimates for FY 2023/24. The development expenditure is estimated to be Kshs 3,099,536,061 representing 30 percent of the total county budget.

4.8 Overall Deficit, Borrowing and Financing

138. The county will achieve a balanced budget for FY 2024/25. It will align its expenditure priorities with its available resources to avoid the accumulation of pending bills. In the medium term, the county plans to raise funds through infrastructure bonds to support its development goals as stipulated in the CIDP 2023-2027 and the County Medium Term Debt Strategy Paper. Deficit financing will allow the government to borrow to cover short-term budget shortfalls.

4.9 Management and Payment of Pending Bills

139. The county accumulated pending bills amounting to Kshs 643,959,992 which composed of recurrent pending bills of Kshs 294,592,012 and development pending bills of Kshs 349,367,980 in FY 2021/22. The County budget for these pending bills in FY 2022/23 and managed to pay Kshs 466,918,467. As at 30th June 2023, the county had accumulated a total of Kshs 323,485,686 which were budget for in the FY 2023/24. The government has

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managed to pay Kshs 128,950,111 and plans to pay the remaining balance by 30th June 2024. During the MTEF period, the County Government will prepare a balanced budget, meaning that the estimated expenditure will be equal to the total revenue generated. This will prevent cases of deficit financing and ensure that there are no pending bills at the end of the financial year

4.10 Medium Term Debt Management Strategy

- 140.** Debt management has a significant repercussion on future spending levels, both in the mid-term period and long-term. Debt management objectives determine the long term aims of debt management and should cover all County Government liabilities including contingent liabilities. The County Government debt management is to meet its financing requirements at the least cost possible with a prudent degree of minimal risk. The 2024 MTDMS will guide the County Government operations for the plan period and seeks to balance cost and risk of public debt while considering financing needs of the county and develop initiatives for new funding sources.
- 141.** According to the 2020 credit rating conducted by Global Credit Rating (GCR), Makueni County demonstrates a robust capacity to manage debts below Kshs. 2 Billion. Based on the audited revenues for FY 2022/23 of Kshs. 10,568,462,399 Makueni County is eligible for loans up to a maximum of Kshs. 2,113,692,480. The government can therefore consider debt financing as a strategy to finance its capital investments in the medium term. To ensure that the county does not fall in financial crisis, the government has prepared Medium Term Debt Management Strategy (MTDMS). The MTDMS highlights the responsibilities of County treasury on matters of debt management, purpose of borrowing and its limit, process of seeking loans, process of approving loan proposals and debt management strategies. The 2024 MTDMS considered three alternative financing strategies to fund any fiscal deficits for the FY2024/2025 and the medium-term borrowing. The options are; Strategic partnerships, Domestic and External sources of loans. The government will aim to strengthen strategic partnerships by actively engaging with potential partners through targeted outreach, joint project development, and proposal writing to align interests and maximize impact.

4.11 Fiscal Sensitivity Analysis

- 142.** The government carried out a sensitivity analysis on resource mobilization to determine how performance of revenue sources will impact county resource envelope. The analysis shows how each source will be affected considering past three years’ revenue performance. The sensitivity analysis used equitable share, conditional allocation and own source revenue as the variables to determine overall budget performance.

Table 14: Revenue Sensitivity Analysis

Scenarios	Equitable Share Transfers	Worst				Best
		OSR Mobilized	Delay by 3 Months	Delay by 2 Months	Delay by 1 Months	No Delays in Transfers
Equitable Share	8,574,539,327	48%	69%	82%	85%	100%
Conditional Allocation	477,883,146	6,430,904,495	7,145,449,439	7,859,994,383	8,574,539,327	8,574,539,327
Own Source Revenue	1,429,672,471	229,383,910	329,739,371	391,864,180	406,200,674	477,883,146
Budget Mobilized	10,482,094,944	7,346,531,191	8,461,662,815	9,424,189,989	10,195,961,601	10,482,094,944
Possible Budget Deficit		3,135,563,753	2,020,432,129	1,057,904,955	286,133,343	-

Source; County Treasury, 2024

- 143.** The analysis considers revenue performance for the last three years showing 4 worst scenarios and one best scenario. The what-if test, if the revenue performance is at 48 percent, and equitable share delays by 3 months, the county will have a budget deficit of Kshs 3,135,563,753 which is more than the potential load amount which the county can borrow. The deficit will be reduced to Kshs 2,020,432,129 if the revenue performance is 69 percent and equitable share delays by 2 months. In the last fiscal year, the revenue performance was at 82% and if that remains, the county will have a budget deficit of Kshs 1,057,904,955 with a delay in one-month equitable share disbursement. The most possible worst scenario is that equitable share will be disbursed and the revenue collection will improve to 85 percent leading to a budget deficit of Kshs 286,133,343.
- 144.** The fiscal deficit keeps on worsening with the decline on performance of County own source revenue. The macroeconomic assumptions underlying the recent budgets and actual budget outturn have generally been below target with minimal deviations in exchequer receipts and OSR performance. The lower projected budget targets pose a risk to the fiscal space going forward. The government will prevent the budget deficit from materializing by enhancing resource mobilization and timely requisition of equitable share from the National Government.
- 145.** Unmet OSR projections over the years have led to shortfalls in budgeted revenue projections. Recently, Rapid Results Initiatives have led to improvement of the OSR collections to 82 percent which is short of the targeted revenue. Given that budget is shared on the basis of projections and AIE holders will begin committing on that basis, it follows that collection below the target commitment translates to pending bills. The sensitivity analysis also assumes that the GCP, Interest rate and inflation rate will remain favourable in the medium term.

4.12 Transfers to Entities

- 146.** The government is committed towards promoting autonomy of all county government entities. As such, the county will build the capacity of the entities to enhance their revenue mobilization strategies to reduce over reliance on the county exchequer. The MTEF resources take into account the transfers to county agencies and authorities including water companies, the Sand Authority, Makueni Fruit Processing Authority, Wote Municipality and Emali-Sultan Hamud Municipality.

4.13 Fiscal Responsibility Principles

- 147.** In accordance with the Constitution, the Public Finance management (PFM) Act, 2012 and the PFM Regulations, 2015, the county has consistently upheld fiscal responsibility principles outlined in the PFM. This commitment aligns with the goal of prudent and transparent management of public resources. The fiscal responsibility principles include:
- i. The County Government's total budget for FY 2024/24 is Kshs 10,482,094,944. The budget is appropriated as Kshs 7,382,558,883 (70 percent) recurrent expenditure and Kshs 3,099,536,061 (30 percent) as development expenditure complying with the PFM Regulations, 2015.
 - ii. The recurrent expenditure constitutes Kshs 4,815,306,125 (65 percent) as personnel emoluments and Kshs 2,567,252,757 (35 percent) operations and maintenance.
 - iii. The County Government has been grappling with a high wage bill which currently stands at 42 percent and is expected to grow by 4 percent due to the annual salary increment and confirmation of cohort 2 ECDE teachers.
 - iv. Over the medium term, county government borrowing shall be used only for financing development expenditure and not for recurrent expenditure and shall not exceed 20 percent of total revenue.

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- v. The County has allocated Kshs 798,057,408 to the County Assembly which is 7.6 percent of the expected revenues for the FY 2024/25 but less double of their salary budget of than Kshs 840,186,796.22 in line with the PFM regulations.

4.14 Risk Mitigation Framework for FY 2024/25 – FY 2026/27 Medium Term

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

Table 15: Risks and mitigation measures

Fiscal Risk	Key Areas Of Uncertainty	Mitigation Measures
Policy decisions affecting revenue collection in the county	<ul style="list-style-type: none"> • Increase in fees and levies in the Finance Act will significantly reduce the compliance rate. • Waivers and concessions will reduce the likelihood of realizing revenue projections. 	<ul style="list-style-type: none"> • Strengthen external and Own Source Revenue mobilization • Enhance strategic partnerships and stakeholder engagement.
Policy decisions leading to increase or unanticipated government expenditure	<ul style="list-style-type: none"> • Implementation of the following policy decisions will lead to uncertainty in the county fiscal outlook. They include: Employer contributory new levies such as housing levy, NSSF, contributory pension schemes, change of employment terms, SRC circular on staff allowances, response to emergencies and pandemics 	<ul style="list-style-type: none"> • Enhance partnerships in disaster awareness and emergency response • Strengthening the capacity of the officers in the directorate of special programmes to coordinate emergency response, relief and recovery initiatives
Capital decisions with high resource requirements	<ul style="list-style-type: none"> • Mass recruitment to attain optimal staffing levels will lead to high budgetary requirements. • Undertaking flagship projects without pre-feasibility studies will lead to unprecedented expenditure. 	<ul style="list-style-type: none"> • Freeze recruitment of new staff • Strengthen project conceptualization and implementation through the budget implementation committees and the flagship implementation committee
Change in fiscal responsibilities due to the outcome of negotiations and international obligations	Matching grants, Collective Bargaining Agreements (CBAs), foreign exchange rates may pose a potential fiscal threat on the financial health and performance of the county government .	<ul style="list-style-type: none"> • The county has provided for the matching grants in the CFSP and will prudently manage the risks arising from the negotiations • Invest in alternative dispute resolution mechanisms
Fiscal Commitments and Contingent liabilities	Fiscal uncertainty may arise from pending or threatened legal actions, regulatory investigations, or contractual obligations.	<ul style="list-style-type: none"> • Continuous monitoring of these risks before they materialize • Operationalize the enterprise risk management policy

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5. COUNTY HORIZONTAL RESOURCE ALLOCATION

148. The county’s resource envelope indicates the total amount of resources that can be allocated for FY 2024/25 and the Medium Term Period until FY 2026/27. The resource envelope is consistent with the principles of fiscal responsibility and sustainability in addressing the budget limitations for the plan period.

5.1 Recurrent Ceilings

5.1.1 Personnel Emoluments

149. The personnel ceilings have been arrived at by considering the current wage bill and caps on all existing county staff in all departments in the current financial year and projected for FY 2024/25. This takes consideration of all mandatory annual wage bill, basic salary increment and conversion of cohort 2 of all ECDE teachers to Permanent and Pensionable terms. In the medium term, the government will put in place strategies to ensure that all pending gratuities are paid and conversion of staff on contract as well as ensure that the wage bill does not increase beyond the limits provided for in the PFM Act. The table below provides personnel ceilings in the medium term period.

Table 16: Personnel Emoluments Ceiling FY 2024/25 (in Millions)

Departments/SAGA	FY 22/23 Revised Budget (2)	Expenditure as at 30 th June 2023	FY 2023/24 Supplementary Budget Estimates (1)	FY 2024/25 Salary Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Governorship	97.92	97.46	71.88	55.03	57.78	60.67
County Secretary	160.62	159.91	312.7	58.77	61.71	64.79
County Attorney	3.12	3.10	14.07	16.44	17.26	18.13
County Public Service Board	34.60	34.60	34.93	41.5	43.57	45.75
Devolution, Public Participation, County Administration and Special Programmes	221.90	221.89	212.7	216.1	226.91	238.26
Finance and Socio-Economic Planning	221.53	219.23	234.62	226.7	238.03	249.93
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	253.45	253.45	243.8	224.51	235.74	247.52
Makueni Fruit Development and Marketing Authority	-	-	18.89	16.6	17.43	18.3
ICT, Education and Internship	380.18	379.28	493.08	714.76	750.5	788.02
Gender, Children, Youth, Sports and Social Services	57.53	57.53	37.01	51.97	54.56	57.29
Health Services	2,361.23	2,351.53	2,326.88	2,455.08	2,577.84	2,706.73
Trade, Marketing, Industry, Culture and Tourism	41.06	40.43	41.21	58.99	61.94	65.04
Infrastructure, Transport, Public Works, Housing and Energy	63.40	63.40	76.59	82.72	86.86	91.2
Lands, Urban Planning and Development, Environment and Climate Change	57.93	57.31	53.12	56.9	59.75	62.74
Wote Municipality	-	-	-	2.95	3.1	3.26
Emali-Sultan Hamud Municipality	-	-	-	8.83	9.27	9.74
Water and Sanitation	91.90	91.87	70.67	82.01	86.11	90.41

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Departments/SAGA	FY 22/23 Revised Budget (2)	Expenditure as at 30 th June 2023	FY 2023/24 Supplementary Budget Estimates (1)	FY 2024/25 Salary Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Sand Conservation and Utilization Authority	20.85	17.98	21.26	25.34	37.11	38.97
Sub Totals	4,067.22	4,048.97	4,263.42	4,395.21	4,625.47	4,856.75
County Assembly	363.28	345.09	400.09	420.09	441.1	463.15
Total Personnel	4,430.50	4,394.07	4,663.51	4,815.31	5,066.57	5,319.90

Source; County Treasury, 2024

5.1.2 Operation and Maintenance

150. The operations and maintenance ceilings are predetermined limits for departments and Semi-Autonomous Government Agencies (SAGAs) which were capped by considering the following:

- i. Departmental and SAGAs' devolved and transferred functions in line with the sector mandates.
- ii. Non-discretionary and mandatory expenditure items.
- iii. Other operating costs that support the implementation of departmental programmes and projects in line with government development priorities.
- iv. Other operating costs that support the implementation of departmental programmes and projects in line with government development priorities.

The tabulated operations and maintenance (O&M) budget ceilings for FY 2024/25 are as follows:

Table 17: Operation and Maintenance Budget Ceilings

Department	FY 22/23 Revised Budget (2)	Expenditure as at 30 th June 2023	FY 2023/24 Supplementary Budget 1	FY 2024/25 O&M Ceilings	FY 2025/26 Projected Budget Estimates	FY 2025/26 Projected Budget Estimates
Governorship	153.17	137.43	383.94	415.69	436.48	458.3
County Secretary	326.87	323.08	110.03	35.28	37.04	38.89
County Attorney	11.34	10.33	34.95	37.8	39.69	41.67
Devolution, Public Participation, County administration and Special Programs	72.72	70.63	101.69	100.75	105.79	111.08
Finance and Socio-Economic Planning	379.90	354.23	260.61	301.26	316.32	332.13
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	36.64	25.68	48.85	40.19	42.2	44.31
Makueni Fruit Development and Marketing Authority	-	-	31.46	24.03	25.23	26.49
ICT, Education and Internship	84.60	72.82	200.33	171.53	180.11	189.11
Gender, Children, Youth, Sports and Social Services	27.60	26.68	27.76	21.99	23.09	24.24
Health Services	1,037.44	992.52	887.81	699.76	734.75	771.49
Trade, Marketing, Industry, Culture and Tourism	47.92	43.01	79.31	67.98	71.38	74.95
Infrastructure, Transport,	101.37	95.73	82.38	81.41	85.48	89.75

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Department	FY 22/23 Revised Budget (2)	Expenditure as at 30th June 2023	FY 2023/24 Supplementary Budget 1	FY 2024/25 O&M Ceilings	FY 2025/26 Projected Budget Estimates	FY 2025/26 Projected Budget Estimates
Public Works, Housing and Energy						
Lands, Urban Planning & Development, Environment and Climate change	58.85	57.11	28.12	27.9	29.29	30.76
Wote Municipality	40.40	38.45	44.08	70.57	74.1	77.8
Emali-Sultan Hamud Municipality	-	-	28.27	27.88	29.27	30.74
Water and Sanitation	38.03	35.08	39.36	35.36	37.13	38.99
Sand Conservation and Utilization Authority	46.96	28.02	43.38	38.15	40.06	42.06
County Public Service Board	39.41	36.97	38.04	37.77	39.66	41.64
Sub Totals	2,503.23	2,347.78	2,470.36	2,235.29	2,347.05	2,464.41
County Assembly	552.26	391.00	481.96	331.96	348.56	365.99
Sub Totals	3,055.49	2,738.78	2,952.32	2,567.25	2,695.62	2,830.40

Source; County Treasury, 2024

5.2 Development Ceilings

151. The allocation of the development budget for the FY 2024/25 is guided by the following strategies and policy shift towards government transformation agenda:

- i. Strategic policy direction as identified in the CIDP 3 in alignment to the governor's manifesto and categorized in accordance to sector priorities proposed in the sector working group strategies.
- ii. Promotion of water agenda through last mile connection across all wards to address water shortages and promote irrigation.
- iii. Agricultural value chain development to ensure the county continues to support economic livelihoods. The major value chains proposed for development include mango, cereal, dairy, chicken, industrial crops, meat and apiculture which are all ward based.
- iv. Promotion of comprehensive health coverage by targeting six model health facilities which are funded under the HQ allocation.
- v. Focus on phased projects in FY 2023/24 which also considers underfunded ongoing projects.
- vi. Alignment of strategic projects to conditional allocations and grants of Kshs 477,883,146 Million based on the actuals of FY 2023/24. The priority projects are for road improvement under fuel levy, agriculture projects, support nutrition, and building climate change initiatives.
- vii. Mobilization of resources for Appropriation in Aid through major SAGAs and Healthcare insurances and UHC registration.

152. The government in the medium term will strengthen sector working groups to conceptualize projects and programmes towards economic transformation. The following table provides breakdown of development ceilings per department;

Table 18: Development Ceilings for FY 2024/25 (in Millions)

Departments/SAGA	FY 22/23 Revised Budget (2)	Expenditure as at 30th June 2023	FY 2023/24 Printed Budget Estimates	FY 2024/25 Development Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Governorship	-	-	-	-	-	-
County Secretary	-	-	-	-	-	-
County Attorney	-	-	-	-	-	-
County Public Service Board	-	-	-	-	-	-
Devolution, Public Participation, County administration and Special Programs	11.55	9.33	21.84	5.9	6.2	6.5
Finance and Socio-Economic Planning	259.15	204.38	20	36.5	38.33	40.24
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	756.22	697.64	936.89	532.04	558.64	586.57
Makueni Fruit Development and Marketing Authority	-	-	-	76.5	80.32	84.34
ICT, Education and Internship	210.40	154.30	206.6	93	97.65	102.53
Gender, Children, Youth, Sports and Social Services	90.70	78.59	140.25	92.02	96.62	101.45
Health Services	588.05	448.04	429.37	998.8	1,048.74	1,101.17
Trade, Marketing, Industry, Culture and Tourism	18.50	14.15	200	54	56.7	59.54
Infrastructure, Transport, Public Works, Housing and Energy	543.78	456.97	495.85	262.08	275.18	288.94
Lands, Urban Planning & Development, Environment and Climate change	108.73	74.54	130.3	178.86	187.8	197.19
Wote Municipality	73.89	66.52	15	94	98.7	103.64
Emali-Sultan Hamud Municipality	-	-	43	49.06	51.51	54.09
Water and Sanitation	543.42	333.08	490.8	531.56	558.14	586.05
Sand Conservation and Utilization Authority	34.12	34.12	15	49.23	51.69	54.28
Sub Totals	3,238.52	2,571.67	3,144.90	3,053.54	3,206.21	3,366.52
County Assembly	40.23	19.29	46	46	48.3	50.72
TOTAL	3,278.76	2,590.96	3,190.90	3,099.54	3,254.51	3,417.24
Percentage Growth				-3%	5%	5%

Source; County Treasury, 2024

The overall MTEF ceilings over the medium term is as outlined in Table 19.

Table 19: FY 2023/24 – FY 2025/26 MTEF Budget Ceilings

Department/Entity	Class	FY 2022/23 REVISED BUDGET (2)	Cumulative Expenditure as at 30th June 2023	FY 23/24 Printed Budget Estimates	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
County Attorney's Office	Rec Gross	14,463,197	13,425,016	34,023,507	54,239,383	56,951,352	59,798,920
	Dev Gross	0	0	0	0	0	0
	Total Budget	14,463,197	13,425,016	34,023,507	54,239,383	56,951,352	59,798,920
County Public Service Board	Rec Gross	74,013,066	71,568,575	75,513,647	79,267,260	83,230,623.36	87,392,154.53
	Dev Gross			-	-	0.00	0.00
	Total Budget	74,013,066	71,568,575	75,513,647	79,267,260	83,230,623	87,392,155
Department of Lands, Urban Planning and Development, Environment and Climate change	Rec Gross	116,781,369	114,419,337	81,486,600	84,801,282	89,041,346.29	93,493,413.61
	Dev Gross	108,731,077	74,543,590	130,299,857	178,856,207	187,799,017.53	197,188,968.40
	Total Budget	225,512,446	188,962,927	211,786,457	263,657,489	276,840,364	290,682,382
Wote Municipality	Rec Gross	40,396,365	38,447,317	34,277,870	73,525,295	77,201,559.55	81,061,637.52
	Dev Gross	73,893,771	66,515,564	15,000,000	94,000,000	98,700,000.00	103,635,000.00
	Total Budget	114,290,136	104,962,881	49,277,870	167,525,295	175,901,560	184,696,638
Emali-Sultan Hamud Municipality	Rec Gross	-	-	16,585,314	36,710,240	38,545,752.43	40,473,040.05
	Dev Gross	-	-	43,000,000	49,061,798	51,514,887.90	54,090,632.30
	Total Budget	-	-	59,585,314	85,772,038	90,060,640	94,563,672
Governorship	Rec Gross	251,098,282	234,880,923	213,565,945	470,720,827	494,256,867.90	518,969,711.29
	Dev Gross	0	0	0	0	0	0
	Total Budget	251,098,282	234,880,923	213,565,945	470,720,827	494,256,868	518,969,711
Department of Trade, Marketing, Industry, Culture and Tourism	Rec Gross	88,975,755	83,447,171	121,690,232	126,970,254	133,318,766.99	139,984,705.34
	Dev Gross	18,503,336	14,149,116	200,000,000	54,000,000	56,700,000.00	59,535,000.00
	Total Budget	107,479,091	97,596,287	321,690,232	180,970,254	190,018,767	199,519,705
Department of Gender, Children, Youth, Sports and Social Services	Rec Gross	85,126,339	84,212,285	67,384,161	73,955,630	77,653,412	81,536,082
	Dev Gross	90,697,008	78,591,880	140,247,204	92,015,000	96,615,750	101,446,538
	Total Budget	175,823,347	162,804,165	207,631,365	165,970,630	174,269,162	182,982,620
County Secretary	Rec Gross	487,485,416	482,994,376	591,147,009	94,044,104	98,746,309	103,683,625
	Dev Gross	0	0	0	0	0	0
	Total Budget	487,485,416	482,994,376	591,147,009	94,044,104	98,746,309	103,683,625
Department of Finance & Socio Economic Planning	Rec Gross	601,433,414	573,456,344	540,599,035	527,953,860	554,351,553.39	582,069,131.06
	Dev Gross	259,145,849	204,381,487	20,000,000	36,500,636	38,325,668.22	40,241,951.63
	Total Budget	860,579,263	777,837,831	560,599,035	564,454,497	592,677,222	622,311,083
Department of ICT, Education and Internship	Rec Gross	464,780,755	452,102,486	571,917,049	886,287,227	930,601,588	977,131,668
	Dev Gross	210,404,202	154,300,559	241,600,000	93,000,000	97,650,000	102,532,500
	Total Budget	675,184,957	606,403,045	813,517,049	979,287,227	1,028,251,588	1,079,664,168
Department of Roads, Transport, Works & Energy	Rec Gross	164,773,071	159,134,651	162,528,815	164,129,779	172,336,268	180,953,082

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Department/Entity	Class	FY 2022/23 REVISED BUDGET (2)	Cumulative Expenditure as at 30th June 2023	FY 23/24 Printed Budget Estimates	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	Dev Gross	543,778,568	456,973,965	495,850,000	262,079,550	275,183,528	288,942,704
	Total Budget	708,551,638	616,108,616	658,378,815	426,209,329	447,519,796	469,895,786
Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	Rec Gross	290,095,132	279,134,498	310,572,289	264,700,043	277,935,046	291,831,798
	Dev Gross	756,222,536	697,639,209	936,890,356	532,036,628	558,638,459	586,570,382
	Total Budget	1,046,317,668	976,773,707	1,247,462,645	796,736,671	836,573,505	878,402,180
Makueni Fruit Development Authority	Rec Gross	-	-	-	40,629,332	42660799	44793839
	Dev Gross	-	-	-	76,499,364	80324332	84340548
	Total Budget	-	-	-	117,128,696	122,985,130	129,134,387
Department of Water, & sanitation	Rec Gross	129,938,053	126,943,570	102,186,325	117,373,999	123,242,699	129,404,834
	Dev Gross	543,423,202	333,083,172	490,800,000	531,560,906	558,138,951	586,045,899
	Total Budget	673,361,255	460,026,743	592,986,325	648,934,905	681,381,650	715,450,733
Sand Authority	Rec Gross	67,804,536	46,002,424	63,642,065	63,493,879	66,668,573	70,002,002
	Dev Gross	34,118,448	34,118,448	15,000,000	49,230,000	51,691,500	54,276,075
	Total Budget	101,922,984	80,120,872	78,642,065	112,723,879	118,360,073	124,278,077
Department of Health Services	Rec Gross	3,398,665,181	3,344,051,532	3,162,331,228	3,154,844,121	3,312,586,327	3,478,215,644
	Dev Gross	588,052,630	448,040,052	429,372,904	998,795,972	1,048,735,771	1,101,172,559
	Total Budget	3,986,717,810	3,792,091,584	3,591,704,132	4,153,640,093	4,361,322,098	4,579,388,203
Department of Devolution, Public Service, Public Participation and Special Programmes	Rec Gross	294,615,309	292,529,227	310,887,482	316,854,957	332,697,705	349,332,591
	Dev Gross	11,550,890	9,334,170	21,837,927	5,900,000	6,195,000	6,504,750
	Total Budget	306,166,199	301,863,397	332,725,409	322,754,957	338,892,705	355,837,341
County Assembly	Rec Gross	915,541,316	835,192,376	882,052,960	752,057,408	789,660,278	829,143,292
	Dev Gross	40,233,812	19,285,324	46,000,000	46,000,000	48,300,000	50,715,000
	Total Budget	955,775,128	854,477,700	928,052,960	798,057,408	837,960,278	879,858,292
Overall Budget	Rec Gross	7,485,986,556	7,231,942,108	7,342,391,532	7,382,558,883	7,751,686,827	8,139,271,168
	Dev Gross	3,278,755,329	2,590,956,536	3,225,898,248	3,099,536,061	3,254,512,864	3,417,238,507
	Total Budget	10,764,741,885	9,822,898,643	10,568,289,780	10,482,094,944	11,006,199,691	11,556,509,676

Source: County Treasury, 2024.

6. ANNEXES

Annex I: Departmental Ceilings

Departments/SAGA	FY 2022/23 REVISED BUDGET (2)	Cumulative Expenditure as at 30th June 2023	FY 2023/24 Printed Budget Estimates	FY 2024/25 Salary Ceilings	FY 2024/25 O&M Ceilings	FY 2024/25 Recurrent Ceilings	FY 2024/25 Development Ceilings	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Governorship		234,880,923	213,565,945	55,030,330	415,690,497	470,720,827	-	470,720,827	494,256,868	518,969,711
County Secretary	487,485,416	482,994,376	591,147,009	58,767,432	35,276,672	94,044,104	-	94,044,104	98,746,309	103,683,625
County Attorney	14,463,197	13,425,016	34,023,507	16,442,370	37,797,012	54,239,383	-	54,239,383	56,951,352	59,798,920
County Public Service Board	74,013,066	71,568,575	75,513,647	41,499,472	37,767,789	79,267,260	-	79,267,260	83,230,623	87,392,155
Devolution, Public Participation, County administration and Special Programs	306,166,199	301,863,397	332,725,409	216,104,393	100,750,565	316,854,957	5,900,000	322,754,957	338,892,705	355,837,341
Finance and Socio-Economic Planning	860,579,263	777,837,831	560,599,035	226,697,666	301,256,194	527,953,860	36,500,636	564,454,497	592,677,222	622,311,083
Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,046,317,668	976,773,707	1,247,462,645	224,510,531	40,189,513	264,700,043	532,036,628	796,736,671	836,573,505	878,402,180
Makueni Fruit Development and Marketing Authority	-	-	-	16,602,102	24,027,230	40,629,332	76,499,364	117,128,696	122,985,130	129,134,387
ICT, Education and Internship	675,184,957	606,403,045	813,517,049	714,757,884	171,529,343	886,287,227	93,000,000	979,287,227	1,028,251,588	1,079,664,168
Gender, Children, Youth, Sports and Social Services	175,823,347	162,804,165	207,631,365	51,966,026	21,989,604	73,955,630	92,015,000	165,970,630	174,269,162	182,982,620
Health Services	3,986,717,810	3,792,091,584	3,591,704,132	2,455,083,449	699,760,672	3,154,844,121	998,795,972	4,153,640,093	4,361,322,098	4,579,388,203
Trade, Marketing, Industry, Culture and Tourism	107,479,091	97,596,287	321,690,232	58,990,606	67,979,649	126,970,254	54,000,000	180,970,254	190,018,767	199,519,705
Infrastructure, Transport, Public Works, Housing and Energy	708,551,638	616,108,616	658,378,815	82,719,715	81,410,064	164,129,779	262,079,550	426,209,329	447,519,796	469,895,786
Lands, Urban Planning & Development, Environment and Climate change	225,512,446	188,962,927	211,786,457	56,904,726	27,896,556	84,801,282	178,856,207	263,657,489	276,840,364	290,682,382
Wote Municipality	114,290,136	104,962,881	49,277,870	2,954,428	70,570,867	73,525,295	94,000,000	167,525,295	175,901,560	184,696,638
Emali-Sultan Hamud Municipality	-	-	59,585,314	8,830,055	27,880,186	36,710,240	49,061,798	85,772,038	90,060,640	94,563,672
Water and Sanitation	673,361,255	460,026,743	592,986,325	82,009,068	35,364,931	117,373,999	531,560,906	648,934,905	681,381,650	715,450,733
Sand Conservation and Utilization Authority	101,922,984	80,120,872	78,642,065	25,342,474	38,151,406	63,493,879	49,230,000	112,723,879	118,360,073	124,278,077
Sub Totals	9,557,868,475	8,968,420,943	9,640,236,820	4,395,212,727	2,235,288,748	6,630,501,475	3,053,536,061	9,684,037,536	10,168,239,413	10,676,651,384
County Assembly	955,775,128	854,477,700	928,052,960	420,093,398	331,964,009	752,057,408	46,000,000	798,057,408	837,960,278	879,858,292
TOTAL	10,513,643,603	9,822,898,643	10,568,289,780	4,815,306,125	2,567,252,757	7,382,558,883	3,099,536,061	10,482,094,944	11,006,199,691	11,556,509,676

Source; County Treasury, 2024

2024 MAKUENI COUNTY FISCAL STRATEGY PAPER

Annex II: FY 2024/25 – FY 2026/27 MTEF Flagships

Project Category	Department	Project Name	Funding 2024/25
Ongoing	ICT, Education and Internship	Government Automation	30,000,000
New	Municipalities	Upgrading-Tarmac and Cabro (3.35 KMs) in Wote and Emali Towns	55,000,000
Ongoing	Infrastructure	Phase 2 - Solarization of 3 level 4 health facilities	30,000,000
Ongoing	Trade	Nunguni Business Centre and Town Infrastructure Upgrade	30,000,000
Ongoing	Water	Mulima Water Project	40,000,000
Ongoing	Water	Athi-Kilema (Tunguni) Water Project	70,000,000
New	Wote Municipality	Rehabilitation and Redevelopment of Kaiti River Waste Dumpsite into a Recreational/Solar Park	35,500,000

Annex III: FY 2022/23 – FY 2026/27 MTEF Own Source Revenue Projections

Sources	Targets FY 2022/23	FY 2022/23 Actual	FY 2023/24 Targets	Actual as at 31 st Dec 2023	FY 2024/25 Projections	FY 2025/26 Projections	FY 2026/27 Projections
Advertisement and Wall Branding Fees	15,000,000	13,800,222	15,200,000	3,134,139	20,922,471	23,960,000	25,960,000
Agricultural Cess Fees	22,000,000	13,777,120	14,000,000	7,995,868	18,000,000	21,600,000	25,600,000
ASK Show Fees	2,000,000	-	2,000,000	-	-	-	-
Building Materials Cess Fees	5,000,000	2,639,920	2,500,000	1,372,625	3,000,000	3,590,000	5,590,000
Community Information Centres Fees	500,000	268,890	500,000	113,950	1,000,000	1,200,000	1,200,000
Conservancy Fees	10,000,000	4,620,900	4,200,000	826,950	6,000,000	6,180,000	7,180,000
Cooperative Audit Services Fees	300,000	245,740	300,000	38,300	300,000	380,000	400,000
Development Approvals Fees (All Lands Development Fees)	35,000,000	15,350,680	50,000,000	8,585,170	48,000,000	50,000,000	55,000,000
Fines and Penalties Fees	5,100,000	1,008,621	1,000,000	534,000	1,000,000	1,200,000	2,200,000
Fire Certificate Fees	200,000	829,500	1,000,000	133,100	1,400,000	1,200,000	2,200,000
Hire Of County Facilities / Equipment /Gym Fees	200,000	520,000	500,000	256,000	1,000,000	1,200,000	1,200,000
Liquor License Fees	60,000,000	46,830,100	70,000,000	5,850,901	70,000,000	73,850,000	75,850,000
Market Entrance Fees	45,000,000	21,947,089	45,000,000	14,992,212	45,000,000	50,000,000	52,000,000
Motor Vehicle/Cycle Reg Fees	5,000,000	2,250,949	2,500,000	340,903	3,500,000	3,590,000	4,000,000
Parking Fees	40,000,000	23,747,047	32,500,000	12,882,017	44,000,000	51,510,000	52,510,000
Plot Rates/Rent Fees and Other Dues	120,000,000	22,222,548	149,500,000	6,746,237	170,000,000	180,660,000	190,660,000
Renewal Fees (Kiosks)	6,000,000	4,437,950	5,000,000	1,016,000	7,000,000	8,380,000	9,380,000
Single Business Permits /Application Fees	135,000,000	122,089,290	150,000,000	18,845,250	200,000,000	204,600,000	208,600,000
Stall Rent Fees	3,200,000	3,211,025	3,500,000	2,468,401	8,700,000	9,220,000	12,220,000
Stock Market Fees	15,000,000	6,903,168	8,000,000	4,661,880	11,000,000	13,180,000	15,180,000
Stock Movement Fees	5,000,000	3,073,555	5,000,000	2,157,345	7,000,000	8,380,000	10,380,000
Veterinary Health Fees	15,000,000	8,087,243	10,000,000	3,390,258	17,500,000	17,500,000	19,500,000
Water and Environment Fees- Consent, NEMA, Mining, Penalties	7,000,000	1,835,530	2,000,000	280,360	3,500,000	3,590,000	5,590,000

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Sources	Targets FY 2022/23	FY 2022/23 Actual	FY 2023/24 Targets	Actual as at 31 st Dec 2023	FY 2024/25 Projections	FY 2025/26 Projections	FY 2026/27 Projections
Weights and Measures Fees	1,500,000	1,116,075	1,800,000	776,600	2,500,000	2,390,000	3,390,000
Other Revenues(Insurance Compensation, and Salary Refund)		3,550,000	-	44,000	-	-	-
Direct deposits		14,455,145					
Sub Total	553,000,000	338,818,306	576,000,000	97,442,465	690,322,471	737,360,000	785,790,000
AIA							
Agriculture- Agricultural Training Conference Fees	5,000,000	666,050	2,000,000	1,547,810	3,000,000	3,590,000	5,590,000
Agriculture- Mechanization Fees	2,000,000	340,250	2,000,000	1,256,617	2,000,000	2,390,000	3,390,000
Public Health Services Fees	25,000,000	17,874,150	25,000,000	3,574,851	36,000,000	39,530,000	45,530,000
Makueni Fruit Processing Plant Fees	60,000,000	51,207,000	90,000,000	27,894,000	100,000,000	110,890,000	140,890,000
Sand Authority Fees	30,000,000	27,721,334	35,000,000	14,101,355	47,000,000	55,100,000	60,100,000
Medical Health Services Fees	140,000,000	144,300,435	200,000,000	99,485,510	176,430,000	176,430,000	200,430,000
NHIF and Linda Mama Reimbursement Edu Afya Fees	240,000,000	304,440,461	280,000,000	120,088,605	367,570,000	367,570,000	450,570,000
Universal Health Care Registration Fees	30,000,000	6,228,000	30,000,000	2,496,000	7,350,000	7,350,000	8,350,000
Sub Total	532,000,000	552,777,680	664,000,000	270,444,748	739,350,000	762,850,000	914,850,000
Total Own Source Revenue	1,085,000,000	891,595,986	1,240,000,000	367,887,213	1,429,672,471	1,500,210,000	1,700,640,000

Source; County Treasury, 2024

Annex IV: 2024 CFSP PROGRAMME CEILINGS

Department	Programme/ Sub Programme	FY 2022/23 Revised Budget (2) Estimates	FY 2022/23 Actual Expenditure as of 30 th June 2023	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st December 2023	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Land, Physical Planning & Mining	Programme 1: General administration & planning							
	SP1. General administration & planning	72,377,867	71,566,714	63,586,600	14,732,197	71,247,023	74,809,375	78,549,843
	Programme 2: : Land Survey & Mapping	-	-			-	-	-
	SP2. Land Survey & Mapping	30,752,523	16,613,670	34,846,781	2,105,950	39,044,853	40,997,095	43,046,950
	Programme 3 : Urban planning	-	-			-	-	-
	SP3. 1 Urban planning	22,783,254	19,584,361	26,011,471	2,736,550	29,145,133	30,602,389	32,132,509
	Programme 4: Mining mapping & development	-	-			-	-	-
	SP4. 1 Mining mapping & development	900,000	898,300	4,899,857	500,000	5,490,154	5,764,662	6,052,895
	Programme 5: Environment management and protection	-	-			-	-	-
SP 5. 1 Environment management and protection	98,698,801	80,299,882	105,964,536	18,283,211	118,730,326	124,666,843	130,900,185	
Sub Total	225,512,445	188,962,927	235,309,245	38,357,909	263,657,489	276,840,364	290,682,382	
Wote Municipality	Programme 1: Wote Municipality	-	-					
	SP 1. 1 Wote Municipality	114,290,136	104,962,881	59,549,739	21,600,127	167,525,295	175,901,560	184,696,638

2024 MAKUENI COUNTY FISCAL STRATEGY PAPER

Department	Programme/ Sub Programme	FY 2022/23 Revised Budget (2) Estimates	FY 2022/23 Actual Expenditure as of 30 th June 2023	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st December 2023	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	Sub Total	114,290,136	104,962,881	59,549,739	21,600,127	167,525,295	175,901,560	184,696,638
Emali-Sultan Municipality	Programme 1: Emali-Sultan Municipality	-	-					
	SP 1. 1 Emali-Sultan Municipality	-	-	54,930,314	25,517,286	85,772,038	90,060,640	94,563,672
	Sub Total	-	-	54,930,314	25,517,286	85,772,038	90,060,640	94,563,672
Sand Authority	Programme 1: General administration & planning	-	-					
	SP 1.1: General administration & Planning	101,922,984	78,838,840	74,642,065	38,781,949	112,723,879	118,360,073	124,278,077
	Sub Total	101,922,984	78,838,840	74,642,065	38,781,949	112,723,879	118,360,073	124,278,077
Health Services	Programme 1: General administration & planning	-	-					
	SP1. 1 General administration & planning	3,570,415,009	3,320,408,607	3,302,371,477	1,063,476,035	3,613,446,907	3,794,119,252.27	3,983,825,214.97
	Programme 2: Curative health care services	-	-			-	-	-
	SP2. 1 :Curative health care services	235,312,800	227,138,933	327,230,593	25,344,170	358,054,926	375,957,672.08	394,755,555.69
	Programme 3; Preventive and promotive health care services	-	-			-	-	-
	SP3. 1 Preventive and promotive health care services	180,990,001	133,905,745	166,458,292	18,345,135	182,138,262	191,245,174.80	200,807,433.55
	Sub Total	3,986,717,810	3,681,453,285	3,796,060,361	1,107,165,339	4,153,640,093	4,361,322,098	4,579,388,203
Infrastructure, Transport, Public works , Housing & Energy	Programme 1: General administration & planning	-	-					
	SP1. 1 General administration & planning	108,939,813	105,211,969	136,820,288	57,788,356	77,520,162.57	81,396,170.80	85,465,979.38
	Programme 2: Road Transport	-	-			-	-	-
	SP2.1 : Road transport	470,320,679	400,125,965	494,647,323	21,044,274	280,259,173.95	294,272,133.01	308,985,739.79
	Programme 3: Infrastructure development	-	-			-	-	-
	SP3.3: Infrastructure development	20,691,573	18,225,164	2,863,000	1,114,780	1,622,129.50	1,703,235.98	1,788,397.78
	Programme 4 :Energy Infrastructure & development	-	-			-	-	-
	SP4.1:Energy Infrastructure & development	108,599,573	94,400,518	117,913,467	41,992,176	66,807,863.55	70,148,256.81	73,655,669.68
Sub Total	708,551,638	617,963,616	752,244,077	121,939,587	426,209,329	447,519,796	469,895,786	
ICT, Education and Internship	Programme 1: General administration & planning	-	-					
	SP1. 1 General administration & planning	399,775,306	396,102,486	509,049,776	108,575,013	525,339,631	551,606,612	579,186,943
	Programme 2: Early childhood development education	-	-			-	-	-
	SP2.1 : Early childhood development education	121,373,148	87,457,045	161,808,099	4,543,089	166,986,042	175,335,344	184,102,111
	Programme 3: Technical training & non-formal education	-	-			-	-	-
	SP3.3: Technical training & non-formal education	68,844,282	56,430,165	78,886,702	10,789,396	81,411,117	85,481,673	89,755,757
	Programme 4: Support to Education and Library Services	-	-			-	-	-
	SP4.1:Support to Education and Library Services	27,948,743	18,091,542	134,000,000	18,562,411	138,288,069	145,202,472	152,462,596
	Programme 5: ICT Infrastructure & Systems Development	-	-			-	-	-
SP5.1:ICT Infrastructure & Systems Development	57,243,478	48,321,808	54,121,681	4,751,189	55,853,603	58,646,283	61,578,597	

2024 MAKUENI COUNTY FISCAL STRATEGY PAPER

Department	Programme/ Sub Programme	FY 2022/23 Revised Budget (2) Estimates	FY 2022/23 Actual Expenditure as of 30 th June 2023	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st December 2023	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	Programme 6: Internship, Mentorship and volunteerism	-	-			-	-	-
	SP6.1: Internship, Mentorship and volunteerism	-	-	11,055,000	2,550,529	11,408,766	11,979,204	12,578,164
	Sub Total	675,184,957	606,403,046	948,921,258	149,771,626	979,287,227	1,028,251,588	1,079,664,168
Trade, Industry & Cooperatives	Programme 1: General administration & planning	-	-					
	SP1. 1 General administration & planning	73,947,348	74,524,270	100,814,827	26,196,198	110,385,455.17	115,904,728.11	121,699,964.30
	Programme 2: Trade development & promotion	-	-			-	-	-
	SP2.1: Trade development & promotion	19,037,506	12,307,710	35,684,964	3,759,777	39,072,635.55	41,026,267.40	43,077,580.69
	P3; Industrial development and promotion	-	-			-	-	-
	SP3. 1 Industrial development and promotion	350,000	649,500	650,000	300,000	711,706.28	747,291.60	784,656.18
	Programme 4: Tourism development & promotion	-	-			-	-	-
	SP4. 1 Tourism development & promotion	4,290,000	3,434,807	10,730,000	602,400	11,748,628.34	12,336,059.78	12,952,862.75
	Programme 5: Culture, Art and the Music promotion	-	-			-	-	-
SP5. 1 Culture, Art and the Music promotion	-	-	17,400,000	5,764,720	19,051,829.75	20,004,421.27	21,004,642.29	
	Sub Total	97,624,854	90,916,287	165,279,790	36,623,096	180,970,254	190,018,767	199,519,705
Department of Gender, Children, Youth, Sports, and Social Services	Programme 1: General administration & planning	-	-					
	P1: General administration & planning	66,810,744	66,093,356	46,912,189	10,026,178	34,696,997.86	36,431,847.86	38,253,440.23
	Programme 2: Gender and Social Development	-	-			-	-	-
	P2: Gender and Social Development	30,153,935	28,109,970	71,597,521	4,356,874	52,954,660.32	55,602,393.49	58,382,513.13
	Programme 3; Sports development	-	-			-	-	-
	P3: Sports development	56,139,508	49,408,830	76,070,772	2,717,439	56,263,147.59	59,076,305.14	62,030,120.37
	Programme 4; Youth empowerment	-	-			-	-	-
P4: Youth empowerment	22,719,160	20,151,509	29,820,650	1,120,389	22,055,824.97	23,158,616.28	24,316,547.08	
	Sub Total	175,823,347	163,763,665	224,401,131	18,220,879	165,970,630	174,269,162	182,982,620
County Attorney	SP1. 1 General Administration & Support Services	-	-					
	P1: General administration & planning	14,463,198	13,475,016	49,023,507	7,916,354	54,239,383	56,951,352	59,798,920
	Sub Total	14,463,198	13,475,016	49,023,507	7,916,354	54,239,383	56,951,352	59,798,920
Governorship	SP1. 1 General Administration & Support Services	-	-					
	P1: General administration & planning	251,098,282	234,880,923	455,827,360	71,897,746	470,720,827	494,256,868	518,969,711
	Sub Total	251,098,282	234,880,923	455,827,360	71,897,746	470,720,827	494,256,868	518,969,711
County Secretary	Programme 1. Leadership & coordination of departments	-	-					
	SP1. 1 Leadership & coordination of departments	487,485,416	482,994,376	422,725,533	169,057,763	94,044,104	98,746,309	103,683,625
	Sub Total	487,485,416	482,994,376	422,725,533	169,057,763	94,044,104	98,746,309	103,683,625
CPSB	Programme 1: Public Service Human Resource Management and Development.	-	-					

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Department	Programme/ Sub Programme	FY 2022/23 Revised Budget (2) Estimates	FY 2022/23 Actual Expenditure as of 30 th June 2023	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st December 2023	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	SP2 : Public Service Human Resource Management and Development.	74,013,066	71,568,575	72,963,647	19,895,511	79,267,260	83,230,623	87,392,155
	Sub Total	74,013,066	71,568,575	72,963,647	19,895,511	79,267,260	83,230,623	87,392,155
Finance & Socio Economic Planning	SP1. 1 General Administration & Support Services	-	-					
	SP1: General administration & planning	705,720,744	634,956,382	415,903,120	144,725,895	427,884,670.88	449,278,904.54	471,742,849.69
	Programme 2: Public financial management	-	-			-	-	-
	SP2: Public financial management	154,858,519	142,881,449	132,745,622	60,927,992	136,569,826.12	143,398,317.46	150,568,233.31
	Sub Total	860,579,263	777,837,831	548,648,742	205,653,887	564,454,497	592,677,222	622,311,083
Devolution, Public participation, County Administration and Special Programmes	Programme 1: General Administration & Planning	-	-					
	SP1: General Administration & Planning	277,700,082	274,697,280	276,593,132	49,940,821	264,554,413.20	277,782,133.98	291,671,241.29
	Programme 2: Participatory Development .& civic education	-	-			-	-	-
	SP2: Participatory Development .& civic education	25,161,697	24,161,696	13,417,797	6,000,000	12,833,787.25	13,475,476.62	14,149,250.48
	Programme 3: Research, Documentation and Knowledge Management	-	-			-	-	-
	SP3: Research, Documentation and Knowledge Management	-	-	4,500,000	1,550,007	4,304,137.46	4,519,344.33	4,745,311.56
	Programme 4: Coordination of Service Delivery and Enforcement	-	-			-	-	-
	SP4 : Coordination of Service Delivery and Enforcement	3,304,420	3,004,420	26,670,000	12,100,014	25,509,187.99	26,784,647.40	28,123,879.83
	Programme 5: Disaster Risk Preparedness and Mitigation	-	-			-	-	-
	SP5 : Disaster Risk Preparedness and Mitigation	-	-	9,861,200	4,100,014	9,431,991.17	9,903,590.74	10,398,770.29
	Programme 6:Alcoholic Drinks Control and Licensing	-	-			-	-	-
SP6: Alcoholic Drinks Control and Licensing	-	-	6,400,000	3,100,014	6,121,439.94	6,427,511.94	6,748,887.55	
Sub Total	306,166,199	301,863,396	337,442,129	76,790,869	322,754,957	338,892,705	355,837,341	
Water and Sanitation	Programme 1: General administration & planning	-	-					
	SP1: General Administration & Planning	126,464,207	122,988,825	103,932,290	21,695,614	88,845,703.08	93,287,988.20	97,952,387.67
	Programme 2: Water infrastructure Development	-	-			-	-	-
	SP 2.1: Water harvesting and storage	147,172,984	94,052,639	226,790,534	4,417,662	193,870,109.51	203,563,614.92	213,741,795.81
	SP2: Piped water supply infrastructure	300,749,059	152,820,300	319,540,384	19,904,792	273,156,591.45	286,814,420.92	301,155,142.17
	SP.3: Ground water development	98,975,005	90,562,516	108,865,129	7,593,799	93,062,501.81	97,715,626.87	102,601,408.28
	Sub Total	673,361,255	460,424,280	759,128,336	53,611,868	648,934,905	681,381,650	715,450,733
Agriculture, Irrigation, Livestock, Fisheries And Cooperative	Programme 1: General administration & planning	-	-					
	SP1: General Administration & Planning	572,219,720	542,553,574	477,896,089	35,940,937	332,445,107.80	349,067,363.37	366,520,731.44
	Programme 2: Land, Crop development & productivity	-	-			-	-	-

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Department	Programme/ Sub Programme	FY 2022/23 Revised Budget (2) Estimates	FY 2022/23 Actual Expenditure as of 30 th June 2023	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st December 2023	FY 2024/25 Budget Ceilings	FY 2025/26 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	SP 2: Land, Crop development & productivity	279,073,053	262,493,422	331,069,544	29,452,436	230,306,237.65	241,821,549.66	253,912,627.07
	P3; Agribusiness and information management	-	-			-	-	-
	SP3: Agribusiness and information management	115,115,186	91,206,430	111,338,127	3,236,569	77,451,597.71	81,324,177.64	85,390,386.50
	Programme 4:Livestock Production, Management and Development	-	-			-	-	-
	SP 4:Livestock Production, Management and Development	68,924,582	57,827,953	196,899,971	39,868,284	136,972,102.49	143,820,707.70	151,011,743.04
	Programme 5:Cooperative Development	-	-			-	-	-
	SP 5:Cooperative Development	20,839,365	16,546,085	28,120,203	9,708,300	19,561,624.66	20,539,705.90	21,566,691.19
	Sub Total	1,056,171,906	970,627,464	1,145,323,935	118,206,526	796,736,671	836,573,505	878,402,180
Makueni Fruit Development and Marketing Authority	SP1. 1 General Administration & Support Services	-	-					
	P1: General administration & planning	-	-	118,892,637	15,184,101	117,128,696	122,985,130	129,134,387
	Sub Total	-	-	118,892,637	15,184,101	117,128,696	122,985,130	129,134,387
County Assembly	Programme 1:Legislation and Representation	-	-					
	SP1: Legislation and Representation	955,775,128	935,101,973	949,001,448	455,197,051	798,057,408	837,960,278	879,858,292
	Sub Total	955,775,128	935,101,973	949,001,448	455,197,051	798,057,408	837,960,278	879,858,292
Total County Budget		10,764,741,884	9,782,038,377	11,170,315,259	2,751,389,476	10,482,094,944	11,006,199,691	11,556,509,676

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Annex V: FY 2024/25 – FY 2026/27 MTEF Key Performance Indicators

A. Water, Sanitation, Environment and Natural Resources Sector

Program	Key Performance Indicator	Baseline	Targets			
		2022/23	2023/24	2024/25	2025/26	2026/27
Integrated Water harvesting, Storage, Treatment & Distribution	No. of large dams constructed of $\geq 750,000M^3$ complete with treatment system, distribution and irrigation infrastructure.	0	2	-	2	-
	No. of medium sized dams of $500,000M^3$ constructed/ desilting/ expansion/ rehabilitated	1	1	1	2	1
	No. of small dams of $50,000M^3$ & $< 500,000M^3$ constructed/ desilting/ expansion/ rehabilitated	6	30	30	30	30
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	6	10	3	3	3
	No. of Boreholes Drilled & Equipped	20	30	5	5	5
	No. of Rock Catchments Constructed	0	-	2	-	-
	KMs. of Water Pipeline completed with water kiosk/ water points	167	350	160	350	350
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)		1	1	1	2
Urban and Rural Water Governance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	Proportion of Community water schemes/ projects managed by Sustainability Management Committees meeting the set governance criteria as per the Water Act, 2020.	40%	50%	60%	70%	80%
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	72	100	150	200	250
Community Climate Change resilience and response	No. of community climate actions implemented		5	6	5	5
	No. of farmers sensitized on climate smart technologies			1000		
	No. of community members receiving climate information			100,000	150,000	200,000
	No. of climate information systems developed			1	-	-
Sustainable natural resource utilization and environment protection	Revenue generated by sand value addition programme (Million Shillings).	0	0	20		
	No. of surveyed and designated sand harvesting sites			60	60	60
	No. of sand conservation structures constructed (gabions sand dams)			10	10	10
	No. of sand SACCOs established			60		
	No. of rivers restored and conserved			2		
Forest Conservation and Management	No. of county forests mapped, surveyed and beaconed		2	2	2	2
Environmental safeguards and compliance	No. of SEA, EIAs and Environmental Audits done		10	12	15	18
	No. of environmental inspections carried out		48	60	72	84

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B. Agriculture and Rural Development Sector

Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Agricultural Extension	No. of farmers adopting D.A technologies disaggregated by gender	60,706	77,400	87,100	96,800	106,400
	No. of farmers trained on integrated pest management in crop	60,706	77,400	87,100	96,800	106,400
	No. of farmers trained on range and grassland management	980	1,423	1,650	2,200	3,000
	No. of farmers trained in climate smart agriculture technologies	33,550	38,700	43,550	48,400	53,200
Horticulture Value Chain Development	MT produced disaggregated by value chains(mango, citrus, avocado)	379,818	500,938	529,939	552,418	580,158
	Acreage under farming disaggregated by the value chain(Ha)	39,575	40,323	42,325	44,470	46,705
	Value of the produce disaggregated by value chains(Kshs)	6,823,159	7,119,815	7,473,901	7,852,254	8,247,249
	Quantity of puree produced by the fruit processing plant in (*000)kgs	619	718	820	923	1,025
	Value of puree produced in (*000)Kshs	51,207	51,660	59,040	66,420	73,800
	Quantity of puree produced by the fruit processing plant in (*000)ltrs	619	718	820	923	1,025
	MT of the vegetables produced	69,364	70,625	74,191	78,627	82,775
	Area under vegetable farming. (Ha)	393	459	550	674	459
	Value of vegetables produced	17,926,470	19,951,450	21,890,000	24,232,770	26,358,200
Industrial development	crops					
	MT of industrial crops produced disaggregated into specific type	5194	5466	5755	6064	6391
	Acreage (Ha) under industrial crop farming disaggregated into specific type.	4984	5225	5479	5753	6042
	Values of industrial crops produced disaggregated into specific type (Kshs)	374,967	375128	389295	404138	419780
	MT processed coffee	240	250	260	260	270
Grain and Pulses Value Chain Development	MT of pulses produced annually	149,349	211237	222805	233924	245620
	Annual acreage(Ha) under pulses	163430	241028	253124	265816	279026
	Value of pulses produced annually in Kshs Millions	7,630,856	7885442	8279715	693700	9128,386
	MT of processed grains at MIGVAP	0	320	325	325	330
	MT of Cereals produced disaggregated by type annually	181336	184611	193842	203534	213710
	Annual acreage (Ha) under cereals	134251	142956	150104	157609	165490
	Value of cereals produced annually in Kshs Millions	3911613	4513633	4739315	4976281	5225094
Roots and Tuber crops Production	MT of cassava produced	1260	1378	1450	1520	1600
	Annual acreage (Ha) under cassava	198	217	225	239	251
	Value of Cassava produced annually in Kshs Million	23.9	27.6	28.9	30.4	32
Agricultural Mechanization	No of farmers accessing the AMS annually	9000	10000	10500	11000	11500
	Amount of OSR collected from the AMS (M)	3	10	15	15	17
Irrigated Agriculture Promotion	No. of irrigation schemes established/rehabilitated	3	3	10	10	10
	Increase in total areas put under irrigation in Ha	72	72	72	72	72
Land development	Length in KM of soil conservation structures	350	400	500	600	700
	Area under soil and water conservations in Ha	1200	1500	2950	3760	5000
	No. of farmers adopting and benefitting from the programmes	7,850	4500	8850	11250	15000
	Acreage of rangeland in hectares that has been rehabilitated or restoration	1850	2000	2380	3980	4200
Agriculture extension	No of farmers engaged in New resilient agriculture & livestock enterprises	7850	9675	10880	12100	13300
Poultry development	Annual Population of Poultry disaggregated into specific type	1724121	1830100	1900500	2080000	2200100
	Total number of trays of eggs produced annually	1,174,000	138200	1493000	1629000	1791000

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Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	
	MT of poultry meat produced annually	7129	5994	6593	7319	8419	
	MT of poultry meat processed	82	94.3	1800	2400	2400	
Dairy Development	No. of farmers practicing dairy farming		10000	10600	11100	11700	
	Population of dairy cattle in the county		31700	33200	34900	36700	
	Total milk produced annually in '000 litres		29100	30600	32100	33700	
	MT of processed milk		1500	1750	2000	3000	
Integrated production and marketing	meat and	No. of farmers practicing Beef farming		86000	95000	104000	114000
		Population of beef cattle in the county		230000	239000	249000	259000
		MT of beef from feedlot		2000	2100	2500	3000
		Total beef produced in ('000 Kgs)	4,787	4741	4932	5129	5334
		No. of turned Hides & Skins ('000)		50	55	139000	70
		No. of farmers practicing goat and sheep farming		115000	127000	139000	153000
		Population of sheep and goat in the county		900000	954000	1011000	1071000
		Total chevron and mutton produced in (MT)- feedlot	2,635	2476	2624	2782	2948
		No. of farmers practicing pig farming		101	130	160	200
		Pigs population in the count		3450	4350	5400	6750
		Total pork (MT)		163	200	250	320
		Beekeeping Development	No. of farmers practicing bee keeping		13000	13300	13600
MT of honey produced	602		635	660	686	714	
Fisheries Development	No. of farmers practicing Aquaculture		256	300	350	14	
	Quantity of fish produced (Tons)	15	9	10	11		
	Proportion of farmers' linked to agriculture financing organization for credit		30	40	50	60	
	No. of farmers benefiting from subsidized farm inputs	65,000	50000	75000	10000	130000	
Crop, Livestock Pests and Disease Control	Proportion of incidences of notifiable pest and diseases reported and controlled	100%	100%	100%	100%	100%	
	No. of livestock vaccinated	142,896	355973	732200	878640	1054368	
	No. of farms certified as pest and disease free		10	15	20	25	
Cooperative Movement development	No. of active cooperative		30	12	12	12	
	% compliance with the statutory requirements		50	55	60	65	
	Annual turnover for cooperative societies (Kshs Millions)		189	230	300	470	
	Total Share Capital in the cooperative (Kshs Millions)		187	190	193	196	
	No. of cooperatives accessing the operationalized Cooperative Development funds		20	30	40	50	
	No. of market data base established		1	1	1	1	
	MT./Volumes of commodities marketed		3000	3500	5000	1000	
Policy and Framework Strengthening	Legal	No. market linkages established		3	5	6	6
		Proportion of Agriculture Sector Transformation Growth Strategy (ASTGS) Implemented		10	15	30	50
		No. of policies, ACTs regulations reviewed/developed		3	5	5	5
		No. of farmers undertaking insurance services for their agricultural ventures		6000	7500	9375	12180

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

Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Road Infrastructure Development Programme	KM. of new road opened/widened	370	150	50	50	50
	KM. of roads upgraded (<i>paving- tarmac/ Cabro</i>)	0	6	3.35	10	10
	KM. of roads rehabilitated (<i>gravelling</i>)	97.8	150	150	200	250
	Number of drifts constructed	24	10	10	10	10
	Number of foot bridges constructed	0	1	0	1	1
	No. of bridges constructed/ No. of box culverts constructed	0	0	1	0	0
	M of culverts constructed	1208	1500	1500	2000	2000
Roads Maintenance Program	KMs of roads maintained/rehabilitated (<i>cross cutting roads</i>)		300	300	300	300
	KM. of roads maintained (<i>grading</i>)	1553.6	1500	1500	2000	2500
Green roads for Water Programme	M ³ of catch water drains excavated	80,808	50,000	50,000	50,000	50,000
Public Works and Urban Infrastructure Development Program	Number of Bus parks constructed	0	1	1	1	1
	Number of lorry parks constructed	0	1	0	1	1
	Number of recreation parks and public places constructed		0	0	1	1
	Number of offices constructed		0	0	1	0
	Area of paved parking spaces constructed and non- motorized facilities		0	0	10000	10000
	KMs of storm water drainage channels constructed		0	0	10	10
Improvement and maintenance of Public Works Infrastructure	Number of rehabilitated public infrastructure		0	50%	50%	80%
Built Environment Regulation Program	Number of Built-environment policies developed, enacted and enforced		0	1	0	0
Affordable Housing Promotion	No. of Policies developed	0	0	1	0	0
	Number of ABT centers established	0	0	0	1	2
	No of ABT Champions Trained	0	0	0	30	0
	No of ECDE and staff quarters constructed	0	0	0	2	2
	No. of slums upgraded	0	0	0	1	1
Public transport management	No. of registered public transport operators	12	30	60	65	70
	Public transport policy developed	0	0	1	1	1
Road Safety promotion	% reduction in road traffic incidents	20	30	50	65	75
	No. of champions nominated and trained	2	3	30	60	120
Energy infrastructure development	No. of HHs and public amenities connected to electricity.	636	500	650	700	800
	No. grid powered Floodlights installed	5	5	10	15	20
	No. grid powered streetlights installed	10	94	90	95	100
	No. of Agriculture based cooperatives electrified	0	3	6	9	12
Green Energy Promotion and adoption	No. of energy centres constructed	0	1	1	2	4
	No. of health facilities connected.	0	2	6	12	24
	No. of solar street lights installed	0	61	100	30	50
	No. of solar floodlights installed.	0	1	5	5	5
	No. of trained artisans	0	0	6	30	60

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Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Maintenance and improvement of energy infrastructure	No. of streetlights maintained	1885	1946	2000	2100	2200
	No. of floodlights maintained	35	50	60	80	105
	County energy plan and framework established	0	0	1	0	0

D. Health Services Sector

Programme	Key Performance Indicator	Baseline	Targets			
		2022/23	2023/24	2024/25	2025/26	2026/27
General Administration & Planning	No. of staff complying	100%	100%	100%	100%	100%
	% of infrastructure projects fully completed	57%	100%	100%	100%	100%
	No. of Model facilities Established	0	0	16	26	30
Curative & rehabilitative health care services	% of facilities stocked with essential drugs	65%	70%	75	78	80
	% of facilities with lab services	39%	40%	41	42	43
Preventive and Promotive health care services	% of mothers delivering under skilled personnel	89%	90%	92%	94%	96%
	% of children aged 6 to 59 months supplemented with Vit A	76%	100%	100%	100%	100%
	% of children under one year fully immunized	98%	100%	100%	100%	100%
	% of women receiving family planning	62%	65%	68	69	70

E. Social Protection, Education, and Recreation

Programme	Key performance indicators	Baseline 2022/23	Targets 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Support to PWDs, OVCs, Senior Citizens	Number of elder persons supported with food materials and other materials	2,340	2,000	1650	2,000	2,000
	No of senior citizens supported for medical	210	210	450	500	550
	No of established safe centre for elderly deprived for housing		0	1	0	0
	Supported PWDs groups with IGAS		6	12	15	20
	Number of PWDs benefitting with adaptive assorted assistive devices	56	1000	140	1500	1500
	Number of OVC benefitting with assorted items	2,241	6,000	2500	3000	3000
	Number child protection advocacy forums held		60	120	120	120
Menstrual hygiene	No. of beneficiaries of the programme	1400	4000	3,000	3000	3000
Gender Based Violence	No. of safe shelters established		0	4	2	
	No. of GBVRCs established	0	0	4	2	
Operationalization of the Makueni child protection and development centre	Number of children benefitting from rescue and rehabilitation services		50	75	100	100
	No of established child protection structures		0	30	6	
Establishment of a Rehabilitation centre for drug and substance abuse addicts	Number of people benefitting from rehabilitation services		150	200	300	
Sports development programme	No of talent centres developed	1	1	2	3	
	Number of play fields developed	3	5	5	7	
Kenya youth intercountry sports association(KYISA)	Number of sports leagues (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
Capacity building	Number of federations officials, referees and coaches trained	50	1500	1723	504	

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Programme	Key performance indicators	Baseline 2022/23	Targets 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Youth Empowerment	Number of youths trained		5000	5000	5000	
Apprenticeship program	Number of youth engaged in MYAP programme	56	214	304	284	
Ajira kwa Vijana programme	No of youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	430	2,000	1200	2,261	
Ujuzi teketeke	No of youth under <i>Ujuzi teketeke</i> Programme	93	170	184	132	
Support to youth serving organizations	No of youth serving organizations supported through grants		4	4	2	
Boda Boda Support	No. of bodaboda youth trained and licensed		1700	1900	2000	
	No. of Bodaboda Sheds Constructed	4	4	4	4	
Building and construction	No of Youth Trained under Building and construction			2974	750	
Early Childhood Development	No. of ECDE centres constructed/rehabilitated	32	20	20	20	20
	Number of model ECDE centres constructed or upgraded	0	6	6	6	6
	No. of ECDE pupils enrolled	37,810	43,000	45,000	50,000	53,000
	No. of teachers who have benefitted from relevant training	2,400	2400	2400	2400	2400
	No. of ECDE centres with Feeding programme	0	1217	1237	1257	1277
Support to Education and Community Libraries Services	No. of learners awarded bursary	1294	3000	3000	3000	3000
	No. of learners awarded scholarships	687	720	720	720	720
	No. of community Libraries and Resource Centre renovated	1	0	2	1	0
Internship, Mentorship and Volunteerism	No of interns engaged	100	90	90	90	90
	No of youths attached	558	500	500	500	500
	No of youths engaged in mentorship		350	400	450	500
Technical and Vocational Training	No. of model CTTIs constructed/rehabilitated	0	2	2	2	2
	No. of CTTIs rehabilitated/upgraded	11	2	2	2	2
	No. of instructors employed	0	20	20	20	20
	No. of instructors trained on relevant programs	150	30	60	-	50
	Total Enrolment	4,496	4,500	5,000	6,500	8,000
	Income generated by CTTIs annually	1.8m	1.5m	3m	5m	7m

F. General Economic and Commercial Affairs

Programme	Key Performance Indicators	Baseline	Target	Target	Target	Target
		2022/23	2023/24	2024/25	2025/26	2026/27
Trade Development and Promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	444	150	210	220	250
	No. of trade fairs & exhibitions held/participated	4	2	2	2	3
	No. of new market linkages and networks established	24	5	5	5	5
	No. of traders benefiting from the developed infrastructure	2200	2700	3000	3500	3500
	No. of market centers with solid waste management services	152	170	170	170	170
	% of construction of modern market implemented.	0	1	2	3	5
Industrial Development and Promotion	No. of value addition and innovations in agro-processing promoted.	6	6	12	15	15
	Feasibility study for <i>Juakali</i> park (Wote) with a Common Manufacturing Facility	0	0	1	0	0
	No. of investor profiles developed	0	0	1	0	0
	No. of Special Economic Zone	0	0	1	0	0

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Programme	Key Performance Indicators	Baseline	Target	Target	Target	Target
		2022/23	2023/24	2024/25	2025/26	2026/27
Tourism Development and Promotion	No. of operational tourist circuits	1	2	2	1	0
Art and Creative Industries and Culture Development and Promotion	No. of cultural centres and traditional medicine men mapped and documented	10	1	1	0	0
	No. of heritage cultural & centres developed and operationalized	0	0	1	1	1
	No. of cultural heritage and arts promotion events held (cultural events, Research on Kamba traditional dress, music festivals)	0	5	5	4	4
	Enhanced Makueni recording studios	0	0	0	1	0

G. Lands and Urban Development Sector

Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Land survey, Mapping and Tilting	No. of land parcels surveyed	110	200	200	200	200
	No. of Title Deeds issued	9,074	3,000	3,000	2,000	1,000
	No. of letters of administration processed	-	2,000	2,000	2,000	2,000
	Proportion of Special Interest Groups issued with Land ownership Documents	5%	7%	10%	12%	15%
	Proportion of public utilities with title Deeds	40	50	60	70	80
	No. of parcels of land acquired for public strategic development projects (land Banking)	-	5	2	1	2
	No. of cases addressed through AJS	200	300	400	200	100
	No. of land clinics and conferences held	-	2	2	2	2
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	5%	7%	10%	12%	20%
	No. of users accessing land services via digital platforms		1500	2000	2500	3000
	Proportion of land based revenue streams automated		20%	40%	50%	80%
	Proportion of ratable properties in Valuation Roll being rated		20	40%	50%	80%
	Proportion of revenue generated from land based services & processes against the set target		60	70	80	90
	Percentage increase on land based revenue(Kshs)		10	10	10	10
Urban Planning	No. of Settlements adjudicated	3	3	3	3	3
	No. of Beneficiaries in adjudication sections and settlements schemes	12,344	3,000	3,000	3,000	3,000
	No. of LP&LUDP Prepared and approved		10	10	5	5
	No. of LP & LUDP implemented		5	5	2	1
	No. of inter-county Spatial development plans prepared for SEKEB		1	1	-	-
Land Administration and Management	No. of development control cases addressed, prosecuted by the Liaison committee.		15	15	15	10
	No. of building developments processed and approved		400	500	500	500
	No. of GI technologies being adopted in the GIS lab		2	5	2	-
	No. of county projects supported by GIS		15	20	15	10
	Proportion of land services and processes being digitalized/digitized		20%	40%	50%	60%
Land Administration and Management	No. of users accessing land services via digital platforms		1500	2000	2500	3000
	No. of policies, regulations and bills developed, enacted and		1	2	1	-

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Programme Name	Key Performance Indicator	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
	operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)					
Urban Development	No. of established municipalities, towns and markets		1	1	1	1
	Proportion of municipal, Town and Market functions transferred and operationalized	82%	82%	100%	100%	100%
	Proportion KMs of roads under tarmac in urban areas,	1	-	1.5	1.5	1.5
	Square KMs of cabro paved spaces	1	1.5	1.5	1.5	1.5
	Length of Non Motorable Transport (NMT) road networks in urban areas		10	10	10	10
	KM Storm water management system designed and implemented	30M	-	1	1	1
Urban Infrastructure	No. of security masts installed across urban areas	27	1	7	9	11
	No. of roads and streets named	-	-	10	5	5
	No. of green public spaces established	1	-	1	1	1
	No. of sewerage systems developed	-	-	1	-	-
	No. of Cemeteries in urban areas established	-	-	1	-	-

H. Devolution sector

Programme	Key Performance Indicators	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Public Service Performance Management and Delivery Services	% level of satisfaction with service delivery/ customer satisfaction	60	65	70	75	80
	% of the population satisfied with their last experience of public services	60	70	80	80	80
	Average turnaround time for key processes and requests (Minutes)	120	1	30	15	5
	Public service productivity index %	60	75	80	80	85
	No. of ISO audit reports done		1	1	1	1
	% of county public servants meeting 70% of performance appraisal targets	80	90	100	100	100
	Percentage of performance evaluations completed on time	100	100	100	100	100
	Budget absorption rate	70	80	90	95	95
County Leadership, Governance and Coordination	No. of office blocks constructed		1	1		
	Number of Cabinet memos generated and implemented	52	52	52	52	52
	No. of Executive circulars issued and implemented	4	4	4	4	4
	Proportion of county services decentralized	50	70	80	90	95
	No. of decentralized Sub County offices established	1	1	1	-	-
	No. of decentralized Ward offices established	6	6	6	6	6
	% compliance with national values and principles of public service	50	55	60	65	70
	Level of awareness of national values and ethics	50	60	70	80	90
	Government Transparency Index	60	70	80	90	90
	Report on promotion of values and principles	1	1	1	1	1
	Proportion of staff trained on national values and principles	30	50	70	80	100
	Proportion of staff trained on transformative value based leadership skills	5	10	20	30	50
	No of policy, legal and institutional frameworks drafted and approved	2	2	2	2	2
Number of legal compliance audits conducted	1	1	1	1	1	
No. of non-state actors engaged in county development	5	10	15	20	30	

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Programme	Key Performance Indicators	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
	Number of MoUs signed and implemented	2	4	5	6	10
	Value of projects funded by development partners (Millions)	200	400	600	800	1000
Resource Mobilization	% of OSR funding budget	5	10	20	20	30
	Externally mobilized resources as % of fiscal gap		60	70	80	90
	No. of OSR streams mapped and assessed	10	35			
	Proportion of capital investments in the CIDP funded by development partners	10	15	20	25	30
	Amount of private capital mobilized (Millions)	200	300	400	500	500
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	1	1	1	1	1
	% of development budget in the total county budget	31	35	35	35	35
	% deviation of budget implemented from the original budget (budget variance)	10	5	5	5	5
	% of procurement undertaken through e-procurement	100	100	100	100	100
	% of procurement adhering to open contracting criteria	100	100	100	100	100
	No. of public expenditure review (PER) reports prepared and published	1		1		1
	% of appraised programmes and projects in the budget	100	100	100	100	100
	Proportion of total government spending on essential services (education, health and social protection)	40	40	40	40	40
	Proportion of programmes in plans budgeted and implemented	70	80	80	90	90
Results Based Monitoring and Evaluation	No. of CSAs published		1	1	1	1
	No. of Indicator Handbooks prepared	1	1			
	% of resources mapped with GIS	70	80	100		
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	No. of programme review reports done	1	1	1	1	1
	No. of ward profiles prepared and disseminated			30		30
	CIDP mid-term review report				1	
Human Resource Management and Development	No. of employee satisfaction surveys done	1	1	1	1	1
	% of schemes of service prepared and validated	50	50			
	Percentage of positions filled internally	60	70	80	100	100
Disaster Risk Mitigation and Preparedness	No. of Disaster Risk Units established and equipped			3		
	Proportion of county developments with Risk Identification and Management Plans.	50	70	80	90	90
	No. of drought contingency plans prepared	1	1	1	1	1
	No. of early warning information reports disseminated	4	4	4	4	4
	% of county expenditure allocated to disaster mitigation and prevention	2	2	2	2	2
Legislation and Oversight	No. of approved implementable Bills, Policies and Regulations	5	5	5	5	5
	No. of budgets and plans processed and approved	6	7	8	10	12
	No. of oversights and enquiries undertaken and reports processed and approved	14	16	18	20	23
	No. of public participation and civic education activities undertaken	6	7	8	10	12
	No. of Open Days held	2	2	2	2	2
	No. of <i>Bunge Mashinani</i> activities held	2	2	2	2	2
	No. of parcels of land acquired to construct Ward offices	6	6	6	6	6

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Programme	Key Performance Indicators	Baseline 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
	No. of Ward offices constructed	6	6	6	6	6
	No. of County Assembly offices constructed and equipped		2	1	1	
Participatory Development and Civic Education	% of population who believe decision making is inclusive responsive by sex, age, disability and population group	50	60	70	80	90
	Reduction in the rate of vandalism of county projects	60	50	40	30	20
	% of population involved in participatory and representative decision making	15	20	25	30	40
	% of Special Interest Groups involved in participatory development	15	20	30	35	40
	No. of development committees established and operationalized	8	8	8	8	8
	Value of community contribution in development projects	50M	100M	200M	200M	200M
	No. of community action plans developed and implemented	246	246	246	246	246
	Social safeguard reports done and implemented	1	1	1	1	1
	Innovation and sustainability report	1	1	1	1	1
	No. of civic education and feedback forums held	246	246	246	246	246
	No. of resource materials developed and shared with the citizens	5	5	5	5	5
	No. of civic education curricula developed and disseminated	1	1	1	1	1
	Community Led Development School developed and operationalized	1	1			
Research, documentation and knowledge management unit operationalized	1	1	1	1	1	

Source; County Treasury, 2024

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Annex VI: The Highlights of the Public Participation and the Actions Taken

Nos.	Sector	Community Inputs	Action Taken/ Proposed Way Forward
1.	Water, Sanitation, Environment and Natural Resources	<p>a. The investment in water development should be more impactful and beneficial to the community. This calls for investing in mega water sources instead of ward-based projects. The community should be encouraged to pull resources together to invest in major projects.</p> <p>b. The high-potential water sources should be mapped, harvested, Treated, and distributed to the community in the rural, and urban areas, and public institutions.</p> <p>c. Existing water sources should be completed before new projects are established; including, renovation of projects, uncapping of boreholes, and distribution to the final user.</p> <p>d. Sand dams should be constructed across the major rivers to increase water availability.</p> <p>e. Water catchment areas should be mapped, surveyed, beacons protected, and restored where necessary.</p> <p>f. The government should strengthen governance structures through the enforcement of existing policies and capacity building of the community and Water management committees.</p> <p>g. Waste management, both liquid and solid, should also be enhanced in urban areas.</p> <p>h. Illegal sand harvesting should be addressed by strengthening the policies and regulations guiding sand development. The government should initiate a sand value addition program to enhance the income generated from the sand. This process can be initiated in our CTTIs and other institutions through partnerships.</p> <p>i. The exploitation of Ballast should also be given priority to help create employment and provide locally available materials for construction work.</p>	<p>Investment in the water sector is a key priority in the FY 2024/25. The government aims to reach the final consumer through water harvesting, treatment and distribution. These will be achieved through:</p> <p>i. Construction of new water harvesting infrastructure and rehabilitation of the existing water sources to increase the volume of water in the county</p> <p>ii. Expansion of water supply through extension of distribution lines to the final consumer</p> <p>iii. Ensuring the water sources are well protected and secure from contamination</p> <p>iv. Incorporating water treatment facilities in the water supply before distribution</p> <p>v. Strengthening the water governance system in the county to ensure smooth management of water services</p> <p>vi. Enhancing environmental conservation and protection with a special target toward environmentally sensitive areas like water catchment areas</p> <p>vii. Constructing waste management infrastructure in urban areas for both solid and liquid waste</p> <p>viii. promoting sustainable natural resource utilization in the county (sand and Ballast)</p> <p>ix. Supporting climate change mitigation and adaptation initiatives in the county</p>
2.	Agriculture and Rural Development	<p>a. Allocate more money to the agriculture sector to help improve agricultural extension services through recruiting additional extension officers, training Trainer of Trainees (ToTs), organizing farmers field visits and field days, demonstration farms, benchmarking visits,</p> <p>b. Prioritize the marketing strategies for the farm produce, operationalization of Makueni Integrated Grain Value Addition plant, and supporting the functioning of the Makueni</p>	<p>The government has crafted strategies that will ensure improved livelihoods and household income. These strategies include:</p> <p>i. Support viable agricultural value chains in the county through the provision of extension services, subsidized farm inputs, post-harvest handling support, and market access.</p> <p>ii. Construction of new and rehabilitation of irrigation infrastructure to reduce reliance on rain-fed agriculture</p> <p>iii. Supporting farmers through the general agricultural</p>

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		<p>Fruit Processing plant.</p> <p>c. The agricultural cooperatives and SACCOs should be supported financially and trained in governance to improve their performance</p> <p>d. In addition to the existing Value chains, the residents proposed investing in pasture development, fish farming, poultry farming, industrial crops (sisal & sunflower), and the Apiculture value chain.</p> <p>e. Proper project conceptualization and completion of the stalled and incomplete agricultural projects,</p> <p>f. Provision of subsidized farm inputs to farmers including Artificial Insemination, and construction of agricultural aggregation centers</p> <p>g. Ensure that there is integration of agriculture into the climate change initiatives.</p> <p>h. Development of the strategic agricultural zone along the Athi River by investing in roads, electricity, cold storage facilities, and irrigation infrastructure to attract more agricultural investment.</p>	<p>extension services – capacity building and dissemination of modern agricultural technologies</p> <p>iv. Improving the pest and disease control in the county</p> <p>v. Supporting mechanization to help reduce the cost associated with farm preparation and other agriculture-related activities</p> <p>vi. Supporting cooperative development to ensure farmers enjoy the benefits associated with cooperative movements</p>
3.	Transport, Infrastructure, Public Works, Energy and ICT	<p>a. Construction of resilient roads and other infrastructures to ensure they last for long. This may include collaboration with the National government and other development partners.</p> <p>b. The roads constructed should have proper drainage systems (culverts and Drifts) and other road arms.</p> <p>c. The government should consider community-led implementation of the road projects to help create employment for the locals. Local contractors should also be considered when warding the tenders.</p> <p>d. Invest in the promotion of green energy to help address the challenges of blackouts and the high cost of electricity. This will include solarization of water projects, agricultural processing plants, irrigation schemes, Schools, Libraries, and health facilities, and street lighting.</p> <p>e. The REREC matching grant should be enhanced.</p> <p>f. The government in collaboration with Kenya Power Limited should ensure stable provision of power to support development in the area.</p> <p>g. The automation of government services to improve service delivery should be enhanced and operationalize the CICs to help improve ICT literacy.</p>	<p>The following has been taken into consideration to help address the raised concerns:</p> <p>i. Improving the road infrastructure in the two municipalities</p> <p>ii. Improving the road network through grading, rehabilitation, and maintenance of key strategic link roads in the county</p> <p>iii. Carrying out green water initiatives to improve our roads' resilience and also improve rainwater harvesting in the county</p> <p>iv. Enhancing electricity access across and supporting the development of green energy in the county</p> <p>v. Automating government services and improving the ICT infrastructures to support internet access and ICT literacy</p>
4.	Health Services	<p>a. Mass registration to the universal health care program,</p> <p>b. Capacity building and effective facilitation of the Community</p>	<p>In FY 2024/25, the government will address the community concerns and enhance access to quality health services through:</p>

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		<p>Health Promoters,</p> <p>c. Adoption of telemedicine,</p> <p>d. Upgrading and equipping of health facilities and construction of staff quarters</p> <p>e. Recruitment of additional staff</p> <p>f. Reduction of ambulance rates to support referrals,</p> <p>g. Adequate supply of health commodities and supplies,</p> <p>h. Improved mortuary services in sub-county hospitals and provision of cemetery services.</p> <p>i. Establishment of customer care desk for gender-based violence victims, and enhanced information accessibility for the PWDs (sign language interpreters).</p> <p>j. Counselling services for Mental health-related issues in all health facilities.</p>	<p>i. Ensuring availability of health products and commodities</p> <p>ii. Supporting the community Health promoters at the community health units across and ensuring the provision of counseling services to the county</p> <p>iii. Supporting the referral system to ensure seamless response</p> <p>iv. Leveraging technology for disease surveillance and response</p> <p>v. Automating the health services to improve the efficiency and effectiveness in the health facilities</p> <p>vi. Carrying out health facility renovations and upgrading to improve the facility environment</p>
5.	Social Protection, Education, and Recreation	<p>a. Increase the scholarships and bursary kits</p> <p>b. Provide a school feeding program for the ECDE children,</p> <p>c. Construction and renovation of ECDE classes, CTTI classes, and Libraries.</p> <p>d. Support child protection and Gender Based Violence issues by empowering advocates to champion child safety, adequate funding of the Gender-Based Violence Programmes, Establishment of GBV and Child protection Centres</p> <p>e. Social empowerment programs with a focus on vulnerable groups (People Living with Disabilities, Youths, and Women).</p> <p>f. The Tetheka Fund be open to individuals and the collateral required reduced for ease of access.</p> <p>g. Development of sports infrastructure and support for youth and PWDs to nurture their talent.</p> <p>h. Support youths with training for certification through the CTTIs and NITA and engage the students at the CTTIs in Contractual works,</p> <p>i. Encourage and involve the Form Four leavers in Vocational Training within the county and at ATC Kwa Kathoka.</p> <p>j. Support PWDs with Assistive devices, employment, and leadership opportunities, and free medical services in the county.</p>	<p>Access to education and proper infrastructure in educational facilities, inclusion, and youth empowerment were among the key issues raised by the community. To address them, the government will consider the following:</p> <p>i. Enhancing the ECDE and CTTIs infrastructures</p> <p>ii. Increasing allocation toward the bursaries and scholarships</p> <p>iii. Support talents and sports development</p> <p>iv. Enhance capitation in ECDEs and CTTIs</p> <p>v. Enhancing the socio economic empowerment programmes targeting the youth, PWDs, and the Women</p> <p>vi. Protection of the Marginalized including the GBV victims and vulnerable children.</p> <p>vii. Restructuring Tetheka Fund to ensure transparency and ease access to fund.</p>
6.	General Economic and Commercial Affairs	<p>a. Development of urban infrastructure such as modern market sheds and stockyards,</p> <p>b. The establishment of market committees and provision of additional market cleaning services</p> <p>c. Demarcation and construction of dumpsites, and the provision</p>	<p>To address the aspirations of the community members, the government in FY 2024/25 will:</p> <p>i. Enhance the development of market infrastructure in strategic urban areas</p> <p>ii. Carry out capacity building of the county MSMEs and</p>

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		<p>of Bins for the market centers, Health facilities, and other related public utilities.</p> <p>d. The establishment of the industrial park and support for trade, agricultural shows, and exhibitions were also proposed.</p>	<p>entrepreneurs</p> <p>iii. Support technology integration in the business operations in the county</p> <p>iv. Support local traders to access affordable credits</p> <p>v. Enable access to markets for local goods through market linkages, agricultural shows, trade fairs, and exhibitions</p> <p>vi. Promote value-addition initiatives in the agro-processing</p> <p>vii. Support the tourism and hospitality sector to attract more tourists and create employment.</p>
7.	Lands and Urban Development	<p>a. Planning of towns and markets and issuance of title deeds</p> <p>b. Construction of Lorry and bus parks along MSA- NRB Road</p> <p>c. Land banking for future strategic investments within the county.</p>	<p>Sustainable management of land will be of importance in the FY 2024/25. The following Aspects have been included to address the community concerns:</p> <p>i. Resolving land disputes, surveying and land titling both in rural and urban settings and the county assets</p> <p>ii. Automating land processes and documents</p> <p>iii. Ensuring compliance with land development control</p> <p>iv. Developing and implementing urban physical plans</p> <p>v. Establishing governance among the county urban areas.</p>
8.	Devolution	<p>a. Strengthening of the Civic education and development committees' structures to ensure proper implementation of projects at the ward level.</p> <p>b. The Project management committees are to be trained and supported technically to ensure proper monitoring of the projects.</p> <p>c. Project management processes from the conceptualization to project handover after completion should be strengthened.</p> <p>d. The decentralized services should be strengthened and staff provided with a secure working environment.</p>	<p>The sector will enhance its coordination and facilitative role in FY 2024/25 by:</p> <p>i. Improving the resource mobilization through the OSR and the enhanced strategic partnership</p> <p>ii. Strengthening the human resource management toward service delivery</p> <p>iii. Improving the working environment of staff in decentralized units</p> <p>iv. Strengthening the governance structures</p> <p>v. Improving on the financial management and strengthening the feedback mechanism and M&E processes</p> <p>vi. Improving the county response to disasters</p> <p>vii. Developing proper communication framework</p>

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Annex VII: ALIGNMENT OF 2024 CFSP AND 2024 BPS

No	BPS Priority Area	CFSP Consideration
1.	Agricultural Transformation and Inclusive Growth	<ol style="list-style-type: none"> 1. The government will continue promoting the viable value chains identified in various agro-ecological zones such as fruits, vegetables, grains, pulses, poultry, dairy, meat, fruits, honey and pasture development, 2. The County Government will also promote; <ol style="list-style-type: none"> a) Irrigation Development, b) Agriculture Extension and Capacity Development, c) Agricultural Mechanization, d) Pest and Disease Control e) Cooperative management and development
2.	Micro, Small and Medium Enterprise (MSME) Economy	<p>Under Trade development and promotion, the government aims to;</p> <ol style="list-style-type: none"> a. Capacity build MSMES on entrepreneurship and basic business management skills through the Small Business Development Centres programme; b. Linkage of traders to affordable credit services in collaboration with the Makueni County Empowerment Fund and development partners; c. Linkage of MSMEs and entrepreneurs to both local and international trade fairs and exhibitions; d. Support traders to participate in trade and investment export by developing investor profiles; e. Improve marketing and market linkage through the development of ICT support infrastructure to local MSMEs
3.	Housing and Settlement	<ol style="list-style-type: none"> a. The government plans to enhance urban infrastructure development through the planning and implementation of land use plans and maintenance of existing building stocks within the county and collaborate with the National Government in realizing the housing agenda b. Creation of basic urban services and amenities to attract investment and address housing challenges c. Finalizing Kiboko B and C, Kathekani B, Mangelete and Utithi schemes for titled human settlements; <p><i>All these strategies are in line with the National Government housing and settlement agenda.</i></p>
4.	Healthcare	<p>The sector aims at providing quality affordable preventive and curative and rehabilitative health care services to all residents in the county in the medium term. During the FY 2024/25, the government will upgrade/remodel six health facilities to provide 24-hour healthcare services. These facilities include: Emali, Mtito Andei, Nthongoni, Uvete, Kyambeke and Mutyambua</p>
5.	Digital Superhighway and Creative Industry	<p>The County Government plans to support the digital and creative industry through;</p> <ol style="list-style-type: none"> a. Expansion of the National Optic Fibre Backbone Infrastructure Connectivity (NOFBIC) to urban centers, government institutions (schools, offices, hospitals and libraries); b. Automation and integration of government services; c. Enhancing of ICT infrastructure and digital literacy; d. Provision of ICT technical support; and e. Technology innovations and knowledge management