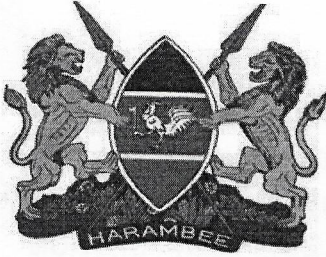
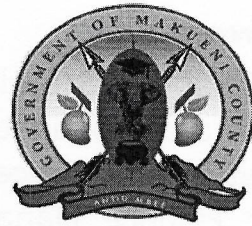


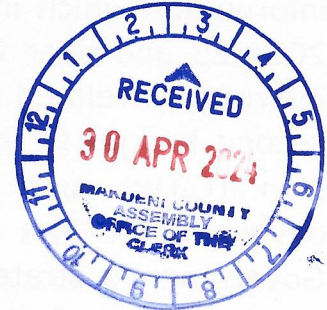
REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY



**BUDGET NOTES, ASSUMPTIONS, AND STATISTICAL ANNEX TO FY
2024/2025 BUDGET**

APRIL 2024

Foreword

The FY 2024/25 Budget estimates notes, assumptions made, and statistical Annex to the Budget estimates are important sources of information for the budget-making process as stipulated in the Kenya Constitution 2010 and the Public Finance Management Act (PFMA) 2012 Section 125. They provide information which informed the priorities and resource allocation for the FY 2024/25 and over the medium term. This document also offers statistical information related to the budget estimates. The FY 2024/25 Budget is the second budget to implement the 2023-27 County Integrated Development Plan (CIDP) and aims at sustaining economic gains for sustainable development. The estimates present an opportunity to advance the Government's strategic objectives, promote inclusive growth, and enhance the well-being of all citizens.

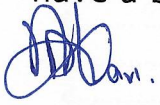
This notes outlines the key considerations, principles, and approaches that guided the budget preparation process. The overall theme for the budget is to **sustain economic gains for sustainable development**. To deliver the aspired development outcomes, the following objectives will be pursued:

1. Increase access to potable water through last-mile connectivity
(*Kunyaiikya kiw'u nduani na musyini*)
2. Increase agricultural production and food security
3. Enhance access to universal healthcare
4. Develop urban infrastructure
5. Automate government services, procedures, and innovation
6. Mobilize resources through strategic partnerships

I would like to appreciate the leadership and support of H.E The Governor, Mutula Kilonzo Junior, CBS, H.E The Deputy Governor Lucy Mulili, the County Secretary, all County Executive Committee Members and All Accounting Officers for their unwavering support and policy direction in preparation of the FY 2024/25 budget estimates. In addition, I would like to appreciate the County Budget and Economic Forum (CBEF) Members for their technical and productive consultation that led to the finalization of this FY 2024/25 Budget Estimates.

This budget estimates were prepared under the leadership and guidance of Mutua Boniface (Chief Officer – Planning, Budget, Revenue and M&E) and technical supervision from Annastacia Muendo (Director Budget); Stanlus Matheka (Ag. Director Socio-Economic Planning); and Amos Bitok (Senior

Economist). I appreciate the technical team who worked tirelessly to ensure that the estimates were prepared in a timely manner. The technical team members include; Jacklyne Kitingo, Richard Mwendwa, Jeremiah Mutunga, Charity Mumo, Evans Muema, Hastings Mwangangi, Mathias Mbweli, Nathan Wahome, Jacob Kyungu, Celestine Mutheu, Doreen Mueni, Margret Muteti and Frankline Mambo. Thank you all for your tireless effort to ensure we have a balanced Budget within the statutory timelines.



EXECUTIVE COMMITTEE MEMBER
DEPT. OF FINANCE & PLANNING
GOVERNMENT OF MAKUENI COUNTY

DAMARIS M. KAVOI

**FINANCE, PLANNING, BUDGET, REVENUE AND HEAD OF COUNTY
TREASURY**

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CHAPTER ONE: INTRODUCTION AND CONTEXT FOR FY 2024-25 BUDGET

1.1 Background

The FY 2024/25 Budget Estimates have been prepared in accordance with the provisions of the Constitution of Kenya, 2010, as well as the Public Finance Management Act, 2012 Sections 104,105, and 125. The estimates are aligned to Sustainable Development Goals (SDGs), Kenya Vision 2030, the Bottom-Up Economic Transformation Agenda (BETA), Makueni Vision 2025, County Integrated Development Plan 2023-27, 2019-28 County Spatial Plan, the Annual Development Plan 2024/2025, and the 2024 County Fiscal Strategy Paper. The estimates aim at achieving the CIDP III theme "**A resilient economy for sustainable development**," and the FY 2024/25 theme "**Sustaining Economic Gains for Sustainable Development**".

1.2 Guiding principles of the FY 2024/25 Budget

The FY 2024/25 budget is guided by the following principles;

- a) **Equity and Social Justice.** The budget allocation aims at reducing disparities, addressing inequalities, and promoting inclusivity. Each Ward has an allocation of Kshs 34 Million equal share and equitable distribution of the Headquarter projects as well as conditional allocation. The distribution of the projects has taken into consideration equity among all Sub Wards.
- b) **High Impact Projects.** The FY 2024/25 Budget presents high-impact and transformational projects with high economic and social gains and the large number of beneficiaries.
- c) **Technical Guidance in Project Prioritization.** The technical departments costed the proposals and interventions to ensure the programmes and projects are either done to completion or well phased. The goal was to ensure that development benefits to the citizens are delivered within the programme or project period.
- d) **Aligning with the Government Priorities.** The Government FY 2024/25 main focus areas are:
 - Last mile water infrastructure development (***Kunyaiikya kiw'u nduani na misyini***);
 - Increase agricultural production and food security with special focus on aggregation to enhance market access for farm produces;
 - Enhance universal health coverage through model health centres;
 - Develop urban infrastructure in municipalities and markets;
 - Land titling interventions; and
 - Financing Cross-cutting issues (light and heavy grading of roads, bursaries, social protection, shelved projects, sports development)

- e) Budget Provision for Maintenance of Existing Infrastructure:** The government has set aside Kshs. 1M per ward for maintenance of the existing county's infrastructure such as repair of floodlights and maintenance of routine market infrastructure. The allocation will be managed from the County Treasury and will be requested and approved through the County Flagship Implementation Committee (FIC). Guidelines will be developed for the operationalization and utilization of the allocation across the Departments and Wards.
- f) Alignment to Citizen Priorities:** The development priorities have been aligned to the citizen's views. All projects prioritized are in the citizen public participation report signed off by the citizens and witnessed by the technical officers and the Public Participation team leaders.
- g) FY 2023/24 Shelved Projects:** The FY 2024/25 budget includes projects shelved in the FY2023/24 Budget.

1.3 Budget Preparation Process

The County Government undertook comprehensive consultation through the Sector Working Groups, partners and community engagement in preparation and submission of the FY 2024/25 Budget Estimates. The County Budget and Economic Forum (CBEF) was engaged in the entire process. The community were engaged through public participation in 256 sub-locations/ village cluster blocks, 60 sub-wards, 30 wards, 16 markets and 2 municipalities targeting the general public, opinion leaders, development partners, civil society, organized groups, and special and marginalized groups. The County Treasury and the Directorate of Public Participation and Civic Education adopted the Sub-location level public participation on the following basis:

- a. Short distance and reduced costs by members of the public to access the proposed venues for public participation.
- b. An avenue for the collection of detailed and prioritized interventions towards realizing the county theme in FY 2024/25 Budget estimates.
- c. A large audience for the county government to disseminate information on the programmes and projects that have been implemented since August 2022.
- d. A wide coverage for members of the public to provide feedback to the government on strategic issues affecting their welfare.
- e. Alignment to County statistical data which is disintegrated per sub-locations and therefore the proposed interventions are linked to data.
- f. Ensure equitable distribution of projects within the wards.
- g. Enhance a whole government approach, by engaging the ward and sub-county HODs in facilitating the identification of community needs aligned to the County Planning Framework.

The FY 2024/25 Budget participation activities and outputs are as provided in table 1.

Table 1: Level of Public Participation

No	Level of Participation	Activities Undertaken	Outputs
1.	Sub-location/cluster blocks	a) Community feedback on the FY 2023/24 project b) Identification of projects which require more funding in FY 2024/25 Budget c) Prioritized interventions towards realizing the county priority areas in FY 2024/25	Village clusters' priority interventions/reports
2.	Subward Participation	a) Validation of Sub location/cluster blocks report b) Community feedback on FY2023/24 project c) Identification of projects which require more funding in FY 2024/25 Budget	Sub-ward priorities/reports
3.	Ward Participation	a) Validation of subward project proposals b) Prioritization of ward programs and projects.	Ward project priorities/reports
4.	Municipality/ Markets	a) Community feedback b) Prioritization of projects and programs	Prioritised municipal interventions/Projects markets' priorities
5.	Diaspora Participation	a) The Diaspora community feed back on the programmes and	Diaspora Report on FeedBack and Priority programmes/Projects and Interventions

No	Level of Participation	Activities Undertaken	Outputs
		project implementation b) Priority Programmes and Project proposals and the necessary interventions along the cross-cutting issues	
6.	Submission of Memorandas- budget@makueni.go.ke	Received 9 Memorandas with proposed priority interventions for consideration in the FY 2024/25 Budget	Memoranda Report

1.4 County Sectoral Overview

The Budget has been prepared to meet key development needs and priorities identified during public participation. Public participation was guided to achieve the overall objective of the budget of ***sustaining economic gains for sustainable development***. Table 2 presents a summary of sector development priority areas;

Table 2: Development Priorities Areas

Sector	Priority Areas
Water, Sanitation, Environment and Natural Resources	<p>The last mile water infrastructure development targeting connection of an additional 1,000 HHs per ward (30,000 HHs in the County) to clean and safe Water-Ward Water Agenda.</p> <ul style="list-style-type: none"> • Implementation of the last mile water infrastructure initiative, connecting water source to the end user. • The initiative targets one project per ward in the FY 2024/25. • Irrigation development- Establishing and rehabilitating existing irrigation schemes • Climate change initiatives. • Landscape restoration, environment conservation and management
Agriculture and Rural Development	<ul style="list-style-type: none"> • Implementation of Value Chain agricultural development approach to ensure the sector supports the county agenda on food and nutrition security. • In the FY 2024/25, seven value chains will be promoted namely; Fruits (Mango, Avocado, Citrus) Cereal, Dairy, Chicken, Industrial crops, Meat, and Apiculture. • Cooperative management and development: Strengthening the cooperative movement as a tool for economic growth and

Sector	Priority Areas
	<ul style="list-style-type: none"> rural development Strengthening Makueni Agriculture Training Centre (ATC) to support training of Trainers of Trainees Agriculture Extension and Capacity Development
Transport, Infrastructure, Public Works, Energy and ICT	<ul style="list-style-type: none"> Rehabilitation and maintenance of critical county road network and opening up of strategic road links to agricultural rich zones. Upgrading urban road infrastructure and storm water management. Mainstreaming renewable energy as a source of energy to County government projects and installations. Enhance access to the electricity grid in rural and urban areas through the REREC Matching Grant project.
Health Services	<ul style="list-style-type: none"> Upgrading (Remodeling) 12 rural health facilities to enhance service delivery and ensure 24hrs health services access. Universal and primary health care programme Promotion of county referral systems
Social Protection, Education, and Recreation	<ul style="list-style-type: none"> Promote access to quality education and training through the capitation programme to 40,000 ECDE pupils and 5,000 CTTIs trainees- Enhance the scholarship programme Bursary Programmes totaling to Kshs 3M per ward Youth talent and sports development by supporting the SUPA Cup and KYISA competitions. Enhance youth employability through apprenticeship, internship and mentorship programmes Operationalize the re-engineering and restructuring of Makueni County Empowerment Fund (Tetheka Fund) through digital operations. Enhancing socio-economic empowerment of vulnerable and marginalized groups (children, the elderly and PWDs)
General Economic and Commercial Affairs	<ul style="list-style-type: none"> Trade development and promotion Market Infrastructure improvement and maintenance in Nine Market centres
Lands and Urban Development	<ul style="list-style-type: none"> Urban infrastructure development Enhanced security of land tenure through land succession programme at the Ward level
Devolution	<ul style="list-style-type: none"> Resource Mobilization-Intensifying efforts to increase Own Source Revenue (OSR) by 7% from Kshs 1.24 Billion in 2023/24 to Kshs 1.444 Billion in FY 2024/25 Strengthening human resource management and development through the annual performance contracting, staff trainings and conversion of cohort II of ECDE teachers,

CHAPTER TWO: STRATEGIC DIRECTION FOR FY 2024-25 BUDGET

The theme for the FY 2024-25 budget estimates is ***sustaining economic gains for sustainable development***. To attain the overall objective, the estimates are anchored on the following objectives;

1. Increase access to potable water.
2. Increased agricultural production and food security.
3. Enhance access to universal healthcare.
4. Develop urban infrastructure.
5. Automate government services, procedures and innovation.
6. Mobilize resources through strategic partnerships.

2.1 Universal Water Access

In FY 2024/25, the government will focus on sustaining the gains of water harvesting (*kutwiikany'a kiwu*) by implementing a water connection program to public institutions and households. The program referred to as the last mile water infrastructure program (*Kunyaiikya kiw'u nduani na misyini*), aims at reducing the distance to the nearest water source from the current 4 kilometers to within 2 kilometers. Additionally, the government will promote and encourage individual household (HH) water connections through the existing registered water service providers.

The **Implementation Strategy will involve;**

- a. Investment in a centralized water infrastructure project in each sub-ward where possible, or a water project shared by the two sub-wards within the ward.
- b. Implementing digital metering and payment systems in the water projects to reduce non-revenue water and save time spent fetching water from the nearest water source.
- c. Developing a business model plan for each water project to enhance project sustainability.
- d. Promoting individual household water connections through registered water service providers.
- e. Implementing the Water Act and Water Policy to comprehensively regulate rural water schemes by the Makueni Rural and Water Board (MARUWAB).
- f. Enhance rehabilitation of irrigation schemes, Support farm pond excavation, and water harvesting and micro-irrigation
- g. Provide training on water management

2.2 Health Services Sector

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

a. Restructuring of 12 health model facilities to enhance the health services offered and ensure a 24-hour health care access

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

- i. Ensuring adequate staffing - each model centre has at least 2 clinical officers and 4 nurses.
- ii. Upgrading and renovating infrastructure - prioritize the development of supportive health infrastructure.
- iii. Essential Health Product Technologies/Medical Supplies and Medical Equipment
- iv. Strengthening the county referral systems - improve the referral and information systems across the model centres, as well as all level 4 and 5 Hospitals.
- v. Provision of necessary motorable roads, water, ICT infrastructure, and security.
- vi. Provision of clinical specialised services once a month

b. Development of Health Infrastructure and Resources;

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

- i. Upgrade and renovate existing health infrastructure.
- ii. Equip health facilities.

- iii. Construct and equip laboratories.
- iv. Electrification/solarization and fencing of health facilities.
- v. Construction and renovation of staff quarters.
- vi. Development of Health waste management infrastructure – septic tanks/toilets and renovation of Wote Lagoon
- vii. Provision of diagnostic services – X-rays

c. Promotion of Community Health Strategy

This strategy involves;

- i. Leveraging on Community Health Promoters (CHPs) to engage communities,
- ii. Facilitate access to healthcare services at the grassroots level
- iii. Health education and promotion – educate the community on preventive health measures, hygiene practices, nutrition, and family planning
- iv. Strengthen community disease surveillance and containment measures
- v. Support maternal and child health – ensure follow-ups and attention to immunization, skilled birth attendance, antenatal and postnatal care

2.3 Agriculture and Rural Development

Over the past years, the County has witnessed significant success in its agricultural sector, particularly in rural areas where the majority of the population resides. Through strategic initiatives and targeted interventions, agricultural productivity has improved, contributing to enhanced livelihoods and economic growth within rural communities.

The emphasis on agricultural value chain development, provision of quality inputs, and adoption of modern farming techniques has resulted in increased yields and improved resilience to climatic variability. Additionally, efforts to strengthen market linkages and promote value addition have opened up opportunities for farmers to access lucrative markets and realize higher returns for their produce. 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, leading to bumper harvests that restored 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.

Each ward has identified a primary value chain for development in the upcoming FY 2024/25. The ward prioritizes viable value chains such as

fruits, vegetables, grains, poultry, dairy, meat, honey, and pasture development across various agro-ecological zones.

The County Agriculture Department will prioritize these agricultural value chains, ensuring targeted support and investment to maximize their potential. Through strategic partnerships and tailored interventions, the department will aim at enhancing the entire value chain from production to market, fostering growth and prosperity within the communities.

In the **FY 2024/25**, the government will continue promoting the viable value chains identified in various agro ecological zones. The proposed interventions under each value chain are provided in table 3.

Table 3: Agriculture value chain promotion

Value Chain	Interventions
Fruits(Mango, citrus, Avocado)	<ul style="list-style-type: none"> • Provide access to quality inputs and modern agricultural techniques • Pest and disease control • Implement post-harvest management practices • Market linkages by strengthening co-operatives • Enhance processing, and packaging facilities.
Vegetables	<ul style="list-style-type: none"> • Promote efficient irrigation methods and integrated pest management
Grains(Green grams, Pigeon peas, cow peas, Beans, Maize, Sorghum)	<ul style="list-style-type: none"> • Improve seed quality and soil fertility management • Improve Fertilizer distribution to farmers • Increase mechanization to reduce post-harvest losses
Poultry	<ul style="list-style-type: none"> • Provide training, technical assistance, and access to quality breeds and feeds • Strengthen cooperatives and establish market linkages
Dairy	<ul style="list-style-type: none"> • capacity building on animal husbandry and milk processing techniques • Promote Artificial Insemination • Promote feed supplementation and pasture management
Honey	<ul style="list-style-type: none"> • Provide modern beekeeping equipment • Training on hive management • Establish market linkages for honey products
Pasture Development	<ul style="list-style-type: none"> • Provide quality seeds compatible to the zone area • Enhance pasture management practices
Agriculture Extension and Capacity Development	<ul style="list-style-type: none"> • Revitalize extension services; • Organize training workshops; • Promote modern technologies • Collaborate with research institutions; strengthen Makueni ATC.

Value Chain	Interventions
Agricultural Mechanization	<ul style="list-style-type: none"> • Assess farmers' mechanization needs; • Encourage private sector collaboration for mechanization services and expertise.
Pest and Disease Control	<ul style="list-style-type: none"> • Conduct regular monitoring and surveillance; • Build farmers' capacity on pest management; • Strengthen collaboration with the private sector; vaccinate livestock; establish low pest zones.
Cooperative Management and Development	<ul style="list-style-type: none"> • Build capacity for cooperative management committees; • Support automation of operations; • Establish linkages with markets; • Review cooperative legislation; • Conduct supervision, advisory, and inspection; audit cooperatives' books of accounts.

2.4 Infrastructure Development

The county plans to invest heavily in infrastructure development through the opening roads, increased length of motorable roads through light grading and heavy grading, construction of drifts, and installation of culverts. The government will also encourage green roads to enhance road resilience against rain waters and also support access to water for irrigation purposes.

Investing in ECDES and CTTIs will ensure equitable access to quality early childhood education, laying a strong foundation for children's holistic development and empowering youth and adults with relevant skills and knowledge, equipping them for employment opportunities and entrepreneurship ventures hence contributing to economic growth, poverty reduction, and overall community development

Energy infrastructure is the backbone of modern society, underpinning economic development, social well-being, and environmental sustainability. The government has over the years collaborated with REREC in the Extension of power line, transmission line, transformer installations and distribution of electricity. The government has also connected various County institutions and community projects to electricity. The government plans to solarize health facilities, connect public buildings to electricity, and collaborate with REREC in the promotion of rural electrification.

2.5 Urban Development

The programme aims to enhance urban infrastructure and amenities for improved quality of life in urban centres and municipalities. The program

targets the two municipalities (Wote and Emali- Sultan Hamud) and 16 urban towns across the county. In 2024/25 FY, the government will carry out the following interventions;

- i. Purchase of Cabro Paving Machine that will facilitate Cabro paving in Emali and Wote municipalities
- ii. Provision of water in the urban centers
- iii. Provision of mechanisms on proper handling and disposal of waste in urban centers
- iv. Construction and rehabilitation of roads, drainage systems, and sidewalks to enhance accessibility and mitigate flood risks
- v. Provision of street lighting to enhance security and promote extended business hours in our market centres
- vi. Market infrastructure development and Maintenance to enhance competitiveness and improve business environment for trading purposes

2.6 Security of Land Tenure – Land Succession

The Lands sector plays a pivotal role in ensuring effective land administration, sustainable land use, and equitable access to land resources. Title deeds are a critical aspect of the security of land tenure and promote socio-economic development by providing individuals and communities with legal ownership of land. The proportion of households with land ownership documents in the county stands at 31 percent and this underscores the importance of government intervention in the provision of title deeds to the population.

During the 2024-25 budget public participation forums, land ownership and succession was highlighted as community challenges and as such, government intervention on this matter is critical. The Government will provide financial assistance to low-income households to facilitate the land succession processes and acquisition of title deeds. A total of 20 households per sub ward totaling to 1,200 households across the county will benefit from the program. The County will collaborate with the national government to establish mobile registration units to reach all sub-wards and wards and provide convenient access to land registration services for residents, support the residents in land administration and succession aimed at reducing land disputes and partner with Law Society of Kenya to help the community on land succession. The first phase of the programme will focus on the legal component of succession. This will be coordinated from the Office of County attorney.

2.7 Social Protection and Inclusion

It is the role of government to ensure that vulnerable population enjoy their basic needs as enshrined in the Constitution. The FY 2024/25 budget estimates is guided by the principle of equity and social justice which aims to reduce disparities, address inequalities and promote inclusivity. The key focus areas include promotion of access to quality education and training through issuance of bursaries and awarding of scholarships. The county will also boost capitation to ECDE pupils and CTTI trainees, enhance youth economic empowerment, talent development and sports development across the Wards. Proposed programmes include *ujuzi teke teke*, apprenticeship, internship and mentorship, cushioning the vulnerable and most at risk population to effectively contribute towards the realization of inclusive sustainable development and Gender Based Violence prevention and mitigation. The PWDs will be provided with Assistive devices to enable them contribute to contribute toward the social economic development of the County.

2.8 FY 2024-25 Budget Estimates Overview

In order to fund the FY 2024/25, The County Government will generate Kshs 10,567,175,263 in revenue from the following main sources;

Table 4: Budget Revenue

Revenue source	Revenue	Ratio
Equitable share from National Government	8,574,539,327	81%
Conditional Allocation - other loans & grants	548,057,765	5%
Own Source Revenue - Other Sources	1,444,578,171	14%
Total Revenue 2024/25	10,567,175,263	100%
	Revenue	Expenditure
County Executive Expenditure	-	9,769,117,856
County Assembly Expenditure	-	798,057,407
Totals	10,567,175,263	10,567,175,263
Ratios		
Development Ratio	31%	
Personnel ratio	46%	
Operations and Maintenance	24%	

County Expenditure Budget by Economic Classification

Economic Classification	FY 2022/23 Revised Budget 2	FY 2023/24 Printed Budget Estimates	FY 2022/23 Revised Budget 2	FY 2024/25 Budget Estimates	Ratio
Salaries	4,431,608,713	4,429,060,726	4,653,837,807	4,818,799,085	46%
Operation & Maintenance	3,054,377,844	2,913,330,806	3,196,757,365	2,551,277,002	24%
Recurrent	7,485,986,556	7,342,391,532	7,850,595,171	7,382,558,883	70%
Development	3,278,755,329	3,225,898,248	3,331,739,930	3,197,099,176	31%
Total Budget	10,764,741,885	10,568,289,780	11,182,335,101	10,482,094,944	
Development Index	30%	31%	30%	31%	

The government has fulfilled the provision of the PFM Act, 2012 regarding development expenditure, ensuring it reaches a minimum of 30% of the total county revenue by achieving 31%. However, the County Government Wage bill has continued to increase above the set 35 percent by the PFM Act, 2012. Currently, the wage bill is at 46 percent. The rise is occasioned by the annual salary increment of the staff, the increase in Statutory deduction (Housing levy), and conversion of the ECDE teachers into Permanent and Pensionable terms, recruitment of critical staff in various directorates of the government. However, the government is working on strategies in line with the recent Resolutions of the Third National Wage Bill Conference.

2.9 FY 2023-24 County Budget

No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Actual expenditures as at 31st March 2024.	FY 2024/25 SALARY BUDGET ESTIMATES	FY 2024/25 O&M BUDGET ESTIMATES	FY 2024/25 RECURRENT BUDGET ESTIMATES	FY 2024/25 DEVELOPMENT BUDGET ESTIMATES	FY 2024/25 Budget Estimates
1	Governorship	470,500,469	327,718,939	55,030,330	478,600,000	533,630,330	-	533,630,330
2	County Secretary	419,944,772	337,082,012	58,767,432	76,400,000	135,167,432	-	135,167,432
3	County Attorney	48,854,412	14,120,396	19,935,936	33,903,447	53,839,383	30,000,000	83,839,383
4	Devolution, Public Participation, County administration and Special Programs	348,028,177	172,827,730	216,104,393	99,750,564	315,854,957	43,400,000	359,254,957
5	Finance and Socio-Economic Planning	568,266,296	313,041,471	226,697,666	281,688,022	508,385,688	55,000,000	563,385,688
6	Agriculture, Livestock, Fisheries and Cooperative Development	1,001,427,386	232,268,844	224,510,531	39,489,513	264,000,044	527,766,628	791,766,672
7	Makueni County Fruit Development and Marketing Authority	108,406,142	48,653,537	16,602,102	23,627,230	40,229,332	56,499,364	96,728,696
8	ICT, Education and Internship	951,485,403	404,656,037	714,757,884	111,369,343	826,127,227	240,300,000	1,066,427,227
9	Gender, Children, Youth, Sports and Social Services	227,910,428	55,562,272	51,966,026	20,889,604	72,855,630	107,145,000	180,000,630
10	Health Services	3,804,087,745	1,742,938,798	2,455,083,449	693,760,972	3,148,844,421	950,229,401	4,099,073,822

11	Trade, Marketing, Industry, Culture and Tourism	168,577,605	89,014,806	58,990,000	83,980,000	142,970,000	35,500,000	178,470,000
12	Infrastructure, Transport, Public Works, Housing and Energy	730,698,958	239,126,109	82,719,715	55,522,564	138,242,279	350,309,550	488,551,829
13	Lands, Urban Planning & Development, Environment and Climate change	381,405,831	77,000,355	56,904,726	26,896,556	83,801,282	196,199,857	280,001,139
14	Wote Municipality	64,072,444	38,178,875	2,954,428	69,170,867	72,125,295	34,800,000	106,925,295
15	Emali-Sultan Hamud Municipality	54,200,165	31,653,126	8,830,055	26,980,186	35,810,241	34,061,798	69,872,039
16	Water and Sanitation	738,489,298	186,565,014	82,009,068	34,364,931	116,373,999	479,887,578	596,261,577
17	Sand Conservation and Utilization Authority	74,164,476	50,750,779	25,342,474	26,251,406	51,593,880	10,000,000	61,593,880
18	County Public Service Board	72,813,647	43,971,954	41,499,472	36,667,788	78,167,260	-	78,167,260
	Sub Totals	10,233,333,653	4,405,131,052	4,398,705,687	2,219,312,993	6,618,018,680	3,151,099,176	9,769,117,856
19	County Assembly	949,001,448	-	420,093,398	331,964,009	752,057,407	46,000,000	798,057,407
	Sub Totals	11,182,335,101	4,405,131,052	4,818,799,085	2,551,277,002	7,370,076,087	3,197,099,176	10,567,175,263

2.10 Summary of Key Programmes

The total development budget is Kshs. **3,197,099,176.00** which is classified into ward development, the Head quarter development and conditional allocations development.

Classification	Amount
Ward Projects	1,020,000,000.00
Conditional allocations	548,057,765.00
HQ Development	1,629,041,411.80
Total	3,197,099,176.00

A. Department of ICT, Education and Internship

No	Item	Amount (M)
1.	Automation	27.00
2.	ECDE Infrastructural Development (Ward Level)	85.6
3.	CTTI Development and Capitation	20.0
4.	CTTI Infrastructural development (Ward Level)	14.0
5.	Support to Education	90.0
6.	ECDE Capitation	18.00
7.	Internship, Mentorship and Volunteerism	18.00
8.	Differed project – Kyandumbi ECDE	3.7
	Total	276.3

B. Agriculture, Irrigation, Livestock, Fisheries and Cooperatives

No.	Item	Amount
1.	Kathonzweni dairy processing plant	3.107
2.	Agriculture Mechanization Services(AMS)	1.0
3.	Implement Animal Health and breeding program for all 30 wards for dairy and beef animals	15.28
4.	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	1.5
5.	Vegetable value chain development (Tomatoes, french beans and local vegetables)- Kithungo/Kitundu	3.5
6.	Makueni Integrated Grain Value Addition Plant	4.0
7.	Development of Makueni ASK Show	8.642
8.	Grains development (greens gram, pigeon peas, cow peas, sorghum)	2.5
9.	Establishment of 10 Aggregation centers	2.5
10.	Fruit development programme(Mangoes, citrus and	1.020

	avocado)	
11.	Industrial crops development (coffee, macadamia) in 4 cooperative coffee societies in Kilungu, Mbitini ,Mbooni and Mukaa wards	3.18
12.	Maintenance of low pest zones	3.5
13.	Matching Grant - Kenya Agricultural Business Development Project (KABDP)	10.0
14.	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5.0
15.	Conditional Grant for Provision of Fertilizer Subsidy Programme	162.562
16.	De-Risking and Value Enhancement (DRIVE) project	63.341
17.	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	172.727
18.	Kenya Agricultural Business Development Project (KABDP)	11.918
19.	Livestock Value Chain Support Project	21.485
20.	Agriculture Development – Ward allocation	31.0
	Total	527.76

C. Water and Sanitation

No	Item	Amount (M)
1.	Water Harvesting and Distribution infrastructure – HQ	122.517
2.	Water Harvesting and Distribution infrastructure – Ward level	307.370
3.	K-WASH Programme	5.0
4.	Irrigation Programme	5.0
5.	Mulima Water project	40.00
	Total	479.9

D. Health services

No	Item	Amount (M)
1.	Universal health care programme - Hospital	70.0
2.	Feasibility and operationalization of model health centers	44.104,8

3.	Purchase of medical Equipment	10.0
4.	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, perimeter wall, Equipment, lagoon rehabilitation with the installation of bio digester, housing and installation of microwave for waste management and others	21.467
5.	Completion & equipping of Mbooni isolation ward	30.0
6.	Purchase of Ambulances	13.0
7.	Upgrading Kibwezi Sub County Hospital - theatre block, toilets and land scaping	10.0
8.	Fencing of Tutini Dispensary	0.5
9.	Nutrition Programme - matching grant	24.453
10.	DANIDA – Matching grant for level 2 and 3 facilities	12.636
11.	Nutrition International Donor funding	21.013
12.	DANIDA- Primary healthcare in devolved context	11.407
13.	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	176.43
14.	Infrastructure improvement for Health Facilities-AIA	14.905
15.	NHIF and Linda Mama Reimbursement Edu Afya Fees	367.570
16.	Universal Health Care Registration Fees	7.350
17.	Health Infrastructure - Ward Allocations	115.39
	Total	950.229

E. Trade, Marketing, Industry, Culture and Tourism

No.	Items	Amount (M)
1.	Market Infrastructure Improvement(9 Markets)	10.0
2.	Nguumo modern carwash (shelved)	1.0
3.	Purchase of Skip Bins (13 Markets)	5.5
4.	Cottage industries development (Cabro Making Machine and its accessories)	5.0
5.	Trade Development at Ward Level	14.0
	Total	35.5

F. Infrastructure, Roads, Public works and Energy

No.	Item	Amount (M)
1.	Green Energy promotion-Phase 2 – solarization of Tawa, Makindu and Sultan Hamud health facilities-climate action	28.0
2.	Rehabilitation of solar streetlights across all wards	23.0
3.	Maintenance of street/flood lights- Climate action	10.0
4.	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	11.1
5.	Kikima Market Infrastructure Development	12.0
6.	Rural Electrification Programme - REREC Matching grant	30.0
7.	Deferred Projects – FY2023/24	17.0
8.	Energy Development – Ward Allocation	11.0
9.	Road Improvement and Routine maintenance in Rural Areas – Ward Allocation	208.209
	Total	350.309

G. Land, Urban Planning and Development, Environment and Climate Change

No.	Item	Amount (M)
1.	Urban Institutional Grant (UIG) - World Bank	35.0
2.	Conditional allocation ; 20% Share of Mineral Royalties	0.99
3.	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11.0
4.	Purchase of Land for Kyenzenzeni Dispensary	0.50
5.	Survey for titling of Wote, Emali and Makindu Public Utilities; Matiliku and Mavindini townships	20.0
6.	Climate change Fund Board	6.0
7.	Resolution of boundary and land ownership disputes and issuance of public utilities' title	5.0
8.	Valuation of Mulima and Manooni Dam for land compensation	4.0
9.	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3.0
10.	Operationalization of Kee-Mbooni Municipality	2.0

11.	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	11.0
12.	Rehabilitation of earth dams Gulley rehabilitation and Landscape restoration terracing at household level-Climate change fund	15.0
13.	Construction of londokwe –Mutonye- Mame Earth dam, Check dam, sustainable land management-Climate change fund	15.0
14.	Pasture development, sustainable land management – terraces, farm ponds, roads for Water. Construction of new sand dams along Muuoni and Mwasang'ombe rivers-Climate change fund	13.0
15.	Kikuu – Kalima Water project – extension Pipeline – kwa Mutumia, kawala, Kanzili, jasho, Kalima dispensary -Climate change fund	16.0
16.	Sand dam, Agroforestry tree nursey Riverine protection of Thange river-Climate change fund	13.0
17.	CCF Administrative cost- proposal development, Vetting, Projects Grievances committees, EIA, WCCPC-Climate change fund	16.0
18.	Catchment Protection/Rehabilitation of denuded Land-climate change fund	3.10
19.	Security of land tenure	3.0
20.	Thange springs-climate change fund	1.0
21.	Mbooni-Kee Municipality	3.0
TOTAL		196.199

H. Gender, Children, Youth, Sports and Social Services

No	Item	Amount (M)
1.	Sports Development - HQ	11.115
2.	Sport Development – Ward Level	40.43
3.	Gender Based Violence Prevention	4.00
4.	Makueni Child Protection Centre	3.00
5.	KYISA Games	13.60
6.	Social Protection(PWDs) –Ward level	15.00
7.	Construction of Mini Stadium at Sultan Hamud	20.0
	Total	107.145

I. Devolution, Public Service, Public Participation and Special Programmes

No	Item	Amount (M)
1.	KDSP- Grant II	37.50
2.	Constructions of Decentralized offices	5.90
	Total	43.40

J. Finance and Socio Economic Planning

No	Item	Amount (M)
1.	Fencing and Equipping of County Treasury	5.0
2.	Supplementary projects for marginalized and poor areas	20.0
3.	Maintenance and Repairs of Ward Infrastructures	30.0
	Total	55.0

K. Municipalities, Makueni County Fruit Development and Marketing Authority and Sand Authority

No	Item	Amount (M)
1.	Emali /Sultan Hamud	34.8
2.	Wote Municipality	34.061
3.	Makueni County Fruit Development and Marketing Authority	56.49
4.	Sand Authority	10.0

CHAPTER THREE: KEY ASSUMPTIONS AND NOTES

The FY 2024-25 budget has been prepared taking into consideration the following key assumptions;

3.1 Economic Assumptions

Makueni Gross County Product (GCP) was at **Kshs 120.54 Billion** in 2022 having increased by 24 percent from **Kshs 97.27 Billion** recorded in 2018 but a drop of 2.48 percent from Kshs. 123.61 recorded 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.

The government will strive to sustain the gains of economic growth and predicts a fairly positive economic growth over the medium term. To enhance economic transformation, the government will initiate programmes that supports local economic expansion, anticipating a resultant boost in revenue generation to drive the county's development agenda. Further, 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.

3.2 Financial assumptions

a. Improved Cash Flows

The main sources of County Revenues comprise of National Government transfers, Own Source Revenues and development partners. Over the years, National Government transfers have been late by over three months in the agreed disbursement schedules to County Governments. As a precaution to

this trend, the County has taken advantage of short term credit facility from bank to pay staff salaries and maintained a balance of expected transfers from the National Government. The Council of Governors and the National Treasury is expected to come up with a formula to ensure County Governments access funding according to the Schedule. It is assumed that the Formula will help ease the release from the exchequer.

b. Enhanced Own Source Revenue

The county has continuously enhanced its revenue mobilization through various internal strategies which has resulted to a growth of 19 percent in the total revenues mobilized in FY 2022/23. The government projects to mobilize Kshs 1.444 Billion as Own Source Revenue in FY 2024/25 in the medium term. Figure 1, presents performance of OSR in FY 2018/19 – FY 2022/23.

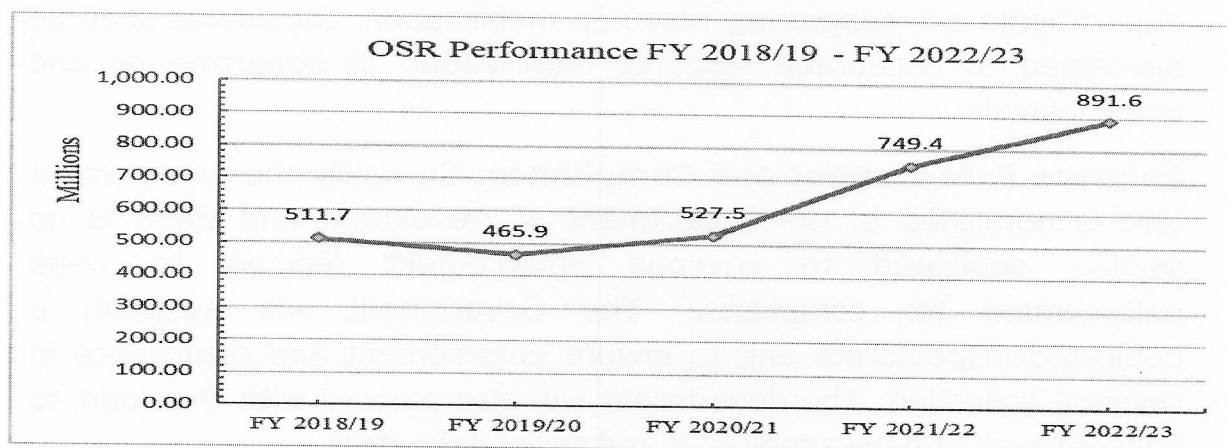


Figure 1: County Own Source Revenue FY 2018/19 – 2022/23

Source: County Treasury, 2024.

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. 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 the use of technology in revenue collection, this has ensured automatic billing

and licensing, leverage on mobile money technology to minimize risks associated with handling cash through entrenching cashless modes of payment, and integrated all the revenue systems to enhance accountability and real-time reporting. It will conduct continuous business establishment census to automate the business register and commission a customer's self-service portal.

- ii. **Whole Government Approach in Own Source Revenue Mobilization:** The County has put in measures to ensure all departments and agencies work together in resource mobilization. The government performance contract includes ways through which departments are supporting resource mobilization. Incentives shall be developed to encourage resource mobilization at departmental and agency levels.
- iii. **Enhance Enforcement and Compliance:** Currently the enforcement unit is domiciled in the Department of Devolution and there is no section dedicated to revenue enforcement leading to weak enforcement for compliance. The Government will establish a dedicated inspectorate unit to ensure enforcement and compliance in revenue collection. The department will also partner with the court to handle cases of non-compliance and serial defaulters,
- iv. **Comprehensive Sensitization and Awareness Creation Programs:** The government will sensitize the tax payers on the importance of voluntary compliance and the importance of paying requisite fees and charges through community engagement and mass media campaigns.
- v. **Enhancing Policy and Legislative Frameworks for Revenue Administration:** The government will carry out legislative review of all laws related to revenue collection; draft revenue administration and tariff act, and enforcement and compliance acts to address any legislative and policy gaps.
- vi. **Tap on the Potential of Land Based Revenue:** The government will: identify, register, update records and automate plot registration and development approvals; institute measures to recover outstanding arrears owed in respect of plot rent to all defaulters; regularize on-

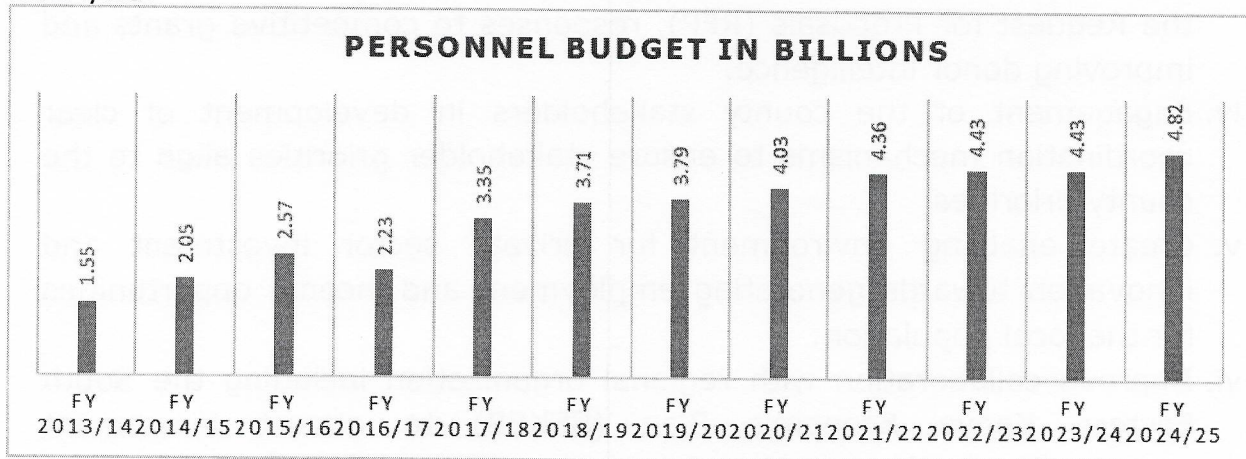
going developments that are not compliant; and introduce incentives that promote payment by defaulters to reduce outstanding debts.

- vii. Establishing a rewarding mechanism for individuals, markets and wards which have been consistently paying their revenue within set deadlines in each calendar year. This will be through initiating revenue week to reward outstanding customer and special project funding for most performing wards.
- viii. **Revamping County Revenue Collection Staff Training:** Officers involved in revenue collection will be trained on customer handling mechanisms that will promote cohesive performance of their duties. Negotiation skills to handle their customers will also be encouraged targeting non-aggressive but firm means of revenue mobilization.

c. Sustainable Wage Bill

The County government wage bill has steadily grown with full implementation of the devolved functions. It's important to ensure that public sector wages are aligned with the productivity and efficiency of government services. The estimates have taken into consideration all mandatory annual wage bill, basic salary increments 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.

Figure 2 below shows the trend of the county wage bill from FY 2013/14 to 2024/25.



d. Payment of Pending Bills

The government has managed to pay Kshs 128,950,111 of pending bills 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. Further, the County will implement accrual basis of accounting that will be instrumental in managing pending bills.

e. External Resource Mobilization

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.
- 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.

3.3 Political Goodwill

The County has benefited from a collaborative working relationship between the County Executive and the County Assembly, as well as the respective

political leaders. This partnership has improved the working environment for both arms of the Government and increased efficiency in service provision. The overall approach to planning, budgeting, and budget execution has received support from the leadership at both levels of Government.

3.4 Public Participation and Feedback

Makueni County has implemented a comprehensive framework for citizen engagement and consultation. Through meaningful consultation with citizens, community groups, and other stakeholders, the county has successfully aligned budget priorities with public needs and preferences. The main objective was to ensure that the FY 2024/25 Budget reflects the priorities of the people and is responsive to the local citizens' needs. During this process, broad development priorities and interventions were agreed upon. After the budget approval, the government will enhance feedback to the community. This is expected to drive the community towards enhancing ownership of initiatives implemented from their proposals. Furthermore, the government plans to establish ward development committees and appoint project management committees for all projects and programs, aiming for seamless project implementation.

CHAPTER FOUR: BUDGET EXECUTION MECHANISM

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

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

equipped with the necessary skills and knowledge to manage finances efficiently.

- g) **Stakeholder Engagement and Collaboration:** The county actively promotes collaboration with development partners, civil society organizations, and private sector stakeholders in order to improve budget execution and generate additional resources for priority programs. The community will be engaged in project implementation committees, as well as the establishment of sustainability project committees for long-term development projects management.

CHAPTER FIVE: RISK AND MITIGATION MEASURES

This section outlines the potential risks while implementing FY 2024/25 estimates and the mitigation measures the county will put in place to ensure the risks are mitigated.

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"> • Enhance predictability of the OSR rates through guided setting of rates. • Strengthen external and Own Source Revenue mobilization • Enhance strategic partnerships and stakeholder engagement.
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

CHAPTER SIX: KEY STATISTICS

6.1. Revenue Performance and MTEF 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
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

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
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	382,475,700	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	754,255,700	762,850,000	914,850,000
Total Own Source Revenue	1,085,000,000	891,595,986	1,240,000,000	367,887,213	1,444,578,171	1,500,210,000	1,700,640,000

6.2. Makueni Gross County Product (GCP)

GCP by Activity at Current Prices in Millions, 2016-2020

Economic activities	2016	2017	2018	2019	2020
Agriculture, Forestry and Fishing	44,650	47,606	25,202	30,228	32,741
Education	9,273	9,477	9,646	9,603	9,014
Financial and Insurance activities	5,964	7,050	1,085	1,211	1,150
Public Administration and Defense	6,257	6,927	10,598	11,852	12,442
Wholesale and Retail trade; repair of motor vehicles	4,902	5,875	9,041	9,764	10,022
Construction	4,360	5,739	3,754	4,212	5,179
Retail Estate activities	5,065	5,463	5,002	5,322	5,646
Transport and storage	5,225	5,276	11,539	14,172	13,058
Human health and social work activities	2,698	2,885	3,590	4,222	4,120
Other service activities	1,814	1,972	4,314	4,606	4,153
Information and communication	831	881	1,939	2,099	2,256
Water supply, Waste collection	712	768	658	714	698
Mining and Quarrying	645	638	665	690	753
Manufacturing	417	412	4,893	4,896	5,165
Electricity supply	378	373	195	205	216
Accommodation and food service activities	119	285	1,443	1,724	1,126
Professional technical and support services	1	2	2,717	2,918	2,587
Total	92,746	100,926	97,112	109,386	111,071

6.3. Ward Socio-Economic Indicators - 1

Ward	Population					Total health facilities	Total ECDE Center	Total ECDE Enrollment
	Population	Under 5 years	Youth	Aged	Difficulty in Engaging in economic Activities PWDs			
Ivingoni/Nzambani	35,827	8,743	3,625	8,702	2,211	539	50	1,490
Mtito Andei	37,283	9,611	3,837	9,706	2,202	581	58	1,965
Masongaleni	33,665	7,659	3,353	7,600	2,270	256	41	1,504
Thange	33,337	8,262	3,331	8,284	2,085	371	46	1,734
Kikumbuluyu North	22,383	5,039	4,151	5,619	1,350	538	24	1,129
Kikumbuluyu South	31,521	8,379	3,310	9,092	1,558	593	35	1,113
Nguumo	32,141	7,612	3,974	7,465	1,767	1,004	33	1,430
Makindu	52,805	14,162	10,379	15,300	2,714	1,328	71	2,195
Emali/Mulala	28,251	8,051	2,834	8,550	1,452	247	35	1,445
Nguu/Masumba	27,371	6,395	2,509	6,731	1,506	257	45	1,248
Mukaa	24,187	6,153	2,325	5,381	2,238	851	52	1,399
Kasikeu	41,262	10,451	3,960	10,710	2,902	463	62	1,756
Kiima Kiu/Kalanizoni	33,317	9,504	3,305	9,631	1,995	790	62	2,384
Kilungu	33,432	8,197	3,183	7,631	2,921	421	44	1,352
Kee	21,376	5,557	1,969	4,677	2,092	437	30	833
Ilima	27,427	6,364	2,847	6,382	2,158	244	37	1,349
Ukia	43,776	10,605	4,217	11,243	3,052	430	60	1,982
Kako/Waia	26,310	6,465	2,449	6,435	2,067	226	38	1,314
Kalawa	30,056	7,038	2,779	7,396	2,205	1,086	45	1,293
Kisau/Kiteta	41,221	10,231	4,081	9,800	3,388	550	71	1,916
Tulimani	38,371	9,399	3,717	9,072	3,105	449	42	1,604
Kithungo/Kitundu	30,478	7,117	3,079	5,537	1,881	306	33	1,431
Mbooni	33,435	8,288	3,273	8,567	2,487	410	59	1,611
Wote/Nzilu	35,974	11,969	3,659	13,900	1,349	216	39	1,473
Muvau/Kikumini	27,707	6,220	2,578	7,224	1,755	426	44	1,270
Kathonzweni	30,523	7,243	2,830	7,373	2,324	841	45	1,510
Mavindini	25,154	5,867	2,357	4,710	1,871	257	27	1,064
Kitise/Kitihuki	23,604	5,252	2,345	5,615	1,786	241	35	1,137
Mbitini	28,398	6,865	2,787	6,653	2,211	250	41	1,502
Nzau/Kilili/Kalamba	40,490	9,519	4,086	10,048	2,628	430	60	1,964

6.4. Ward Socio-Economic Indicators - 2

Ward	Water Sources		Cooking Fuel	Households by Purpose of Farming		Household by Agricultural Activity			Household by Permanent crop	
	Total Water Sources	% of HH with protected water		Consumption	Commercial	Crop	Livestock	Irrigation	Citrus	Mangoes
Ivingoni/Nzambani	78	88	75	6,079	779	6,194	5,487	355	96	947
Mito Andei	47	53	68	5,798	599	287	5,422	287	58	401
Masongaleni	46	46	90	6,135	619	6,039	5,824	572	81	726
Thange	61	69	73	5,319	566	5,272	4,497	301	103	1,226
Kikumbulyu North	52	19	85	3,163	364	2,711	2,888	201	24	366
Kikumbulyu South	34	52	54	3,713	633	3,446	3,028	536	87	843
Nguumo	57	66	73	5,413	355	5,383	2,937	143	56	748
Makindu	46	47	56	7,358	1,151	5,407	5,496	1,583	353	2,375
Emali/Mulala	48	53	46	3,500	1,220	4,459	3,765	283	608	1,862
Nguu/Masumba	55	27	88	4,716	974	8,987	8,339	1,056	522	1,692
Mukaa	54	17	86	5,101	482	5,438	4,529	274	458	1,630
Kasikeu	29	46	74	7,364	869	7,934	6,785	448	865	2,867
Kiima Kiu/Kalanzoni	107	55	66	5,956	503	6,052	5,343	217	330	1,197
Kilungu	36	21	84	6,209	726	6,658	5,161	991	278	1,216
Kee	93	66	87	4,443	701	5,024	4,227	201	407	2,528
Ilima	43	18	93	5,147	779	5,488	4,587	612	608	4,372
Ukia	38	19	83	6,819	2,483	9,133	7,269	851	2,928	5,634
Kako/Waia	33	11	87	4,110	1,713	5,668	4,869	243	2,086	3,906
Kalawa	86	17	86	4,893	1,465	6,186	5,648	300	512	2,007
Kisau/Kiteta	32	11	86	6,741	2,519	9,085	14,690	640	2,965	6,231
Tulimani	44	14	86	8,430	1,070	8,358	6,591	588	1,337	5,224
Kithungo/Kitundu	43	20	89	5,602	937	6,414	4,950	1,676	375	1,985
Mbooni	55	23	78	5,632	1,290	6,691	4,928	984	344	1,524
Wote/Nziu	24	34	63	2,870	2,966	5,512	4,219	789	3,388	4,049
Muvau/Kikumini	70	46	90	3,355	2,356	5,509	4,749	284	2,879	3,720
Kathonzweni	69	4	92	5,184	658	5,263	5,163	185	12	138
Mavindini	66	37	86	4,044	1,031	4,901	4,499	243	474	1,791
Kitise/Kithuki	65	43	91	4,087	626	3,966	4,176	275	94	732
Mbitini	41	34	89	5,344	858	6,027	4,919	388	670	3,031
Nzauli/Kilili/Kalamba	48	26	85	4,722	3,786	8,293	6,697	1,086	4,042	6,500