



MAKUENI TREASURY

SPOTLIGHT

MAGAZINE

Issue No. 01 / November 2024

**Makueni's
Kshs 1 Billion
Own Source
Revenue Triumph:
How We Got Here**

**Up-close and Candid
with the County Treasury
Executive Damaris Kavoi**

Wauri wa kwika nesa na ulungu

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Makueni Coun Treasu





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Mandate

To develop and implement financial and economic policies to enhance accountable and effective public finance management.

Vision Statement

A vibrant institution of excellence in management of public finances and economic affairs for a high quality of life.

Mission Statement

To facilitate county socio economic transformational agenda through offering effective and facilitative coordination in public finance management, economic policy formulation and tracking of results.



Jane M. Mason
Senior Communication Officer

Welcome to this inaugural edition of the Makueni Treasury Spotlight, our platform to celebrate the financial milestones and socio-economic advancements in Makueni County.

As stewards of public resources, we are dedicated to not only managing county funds responsibly but also ensuring that these funds drive sustainable growth and transformation across all sectors of our economy.

Transparency and accountability continue to guide our financial strategies. Through this magazine, we not only celebrate our successes but also reaffirm our pledge to manage public funds with the highest standards

of integrity. By keeping you, our valued stakeholders, informed, we ensure that the people of Makueni remain at the heart of every decision we make.

We hope you find the stories and insights in this edition inspiring and informative. Your support, feedback, and engagement are invaluable as we strive to deliver a brighter and more prosperous future for Makueni County.

For feedback, comments and suggestions, kindly reach us via...

finance@makueni.go.ke

Know your Departmental Leadership



H.E Lucy Mulili
Deputy Governor



H.E Mutula Kilonzo Jr.
Governor



Damaris Mumo Kavoi
*County Executive Committee Member
Finance and Socio-Economic Planning*



Boniface Mutua
Chief Officer
*Socio-Economic Planning, Budget,
Revenue, Monitoring & Evaluation*



John Nguni
Chief Officer
Financial Services



Sylvia Mbevi
Ag. Director
Financial Accounting Services



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Robert Mbithi
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Revenue



Fredrick Ndede
Director
Enterprise Risk Management



Sospeter Musembi
Director
Administration

Makueni's Kshs 1 Billion Own Source Revenue Triumph: How We Got Here

Makueni County achieved a significant milestone by collecting Kshs1.045 billion in Own Source Revenue (OSR) in the Financial Year 2023-24. Governor Mutula Kilonzo Jr describes this landmark achievement as the first in Makueni since the advent of devolution.

The governor attributes this success to the unwavering commitment of Makueni residents in paying fees and charges. In recognition of their efforts, he declared a one-day tax holiday on 5th July 2024 for traders as a gesture of gratitude.

“Thank you, Makueni citizens, for your dedication to paying taxes and fees. Together, we can accomplish even more for our county's development,” said Governor Mutula.

County Executive Committee Member for Finance and Socio-Economic Planning, Damaris Kavoi noted that the Sh1 billion achievement reflected a remarkable 40% increase in own source revenue over the past two years.

Kavoi explains that own source revenue is a crucial component of the 2024-25 financial year budget estimates, complementing the limited equitable share received from the National Government.



Michael Kimuyu (left) Wote Business Community Chairperson, Ramadhan Masila (Second left) Deputy Director Business licensing, Governor Mutula Kilonzo Jr and Finance Executive Damaris Kavoi (Right) during the launch of the unified billing system

Automation and Cashless Operations: The Game-Changer in Revenue Collection

The County Government's leap into automated revenue collection played a crucial role in achieving the Sh1 billion revenue milestone.

By shifting all payments, including taxes and fees, to a cashless system, the county improved transparency, accelerated transactions speed, reduced manual errors and opportunities for fraud.

The impact was immediate—within 24 hours of the system's launch, 60% of local traders and business owners had already adopted the cashless platform.

This rapid embrace of the technology emphasized the convenience and effectiveness of the automated system, which

reduced the burden of dealing with physical cash and manual paperwork.

Paperless Unified Transactions: Simplifying the Payment Process

In its efforts to streamline operations, Makueni adopted a 100% paperless system for major revenue streams.

Socio-Economic Planning, Budget, Revenue and Monitoring & Evaluation Chief Officer Boniface Mutua says adoption of auto-billing eliminated the need for physical paperwork allowing traders to access their invoices and permits digitally. This significantly improved the convenience of doing business.

“Previously, the revenue officers would move from shop to shop billing the customers to generate the paper slip, a process that was cumbersome and time-



consuming, even for the business owners,” Mutua said.

The switch to a digital platform provided the county government with access to real-time data on revenue collection, improving both transparency and accountability. This move helped the administration monitor trends, identify areas of improvement and make informed decisions that directly contributed to achieving the Kshs1 billion milestone.

The real-time data helped reduce revenue leakages, which had been a challenge in the manual system. With digital records of every transaction, it became easier to track payments, follow up on defaulters and ensure that every coin due to the county was collected.

Close to auto billing was Unified billing which is a concept that brought all revenue streams under one umbrella, further simplifying the payment process for businesses.

Previously, clients had to go through the cumbersome process of paying for multiple permits separately, such as fire, liquor and public health permits.

Business Census and Mapping: Improving Revenue Accuracy

The Revenue Directorate conducted a comprehensive business census and mapped over 27,000 businesses, in a bid to improve the accuracy of its revenue targets.

The mapping exercise provided a clearer and more detailed picture of the county's revenue landscape.

Cataloging every business and its tax obligations addressed revenue reporting discrepancies and ensured that all sources are effectively tapped.

The initiative also facilitated data-driven decision making, allowing the county to tailor its support and regulatory measures more effectively to different sectors.

The census fostered a sense of fairness among business owners. Each trader is now charged the appropriate fees as per the County Finance Act.

Enhanced Client Relations: A Human-Centric Approach to Revenue Collection

The government took a more humane approach to revenue collection, fostering better relationships with the business community.

The county undertook an extensive sensitization campaign on tax obligations for everyone in relation to development. This ensured voluntary tax compliance.

The government also adopted payment of Single Business Permit fees in installments, easing the financial pressure on traders. Governor Mutula prohibited confiscating people's merchandise over delayed payments, and advocated for negotiations.

This shift not only improved revenue collection rates but also fostered a more supportive and transparent relationship between the county government and its constituents.

#10DIGITSTRONG





GOVERNMENT OF MAKUENI COUNTY
COUNTY TREASURY

Looking to pay your plot rates, business permits or licences?

We've got you covered!

Here are the convenient payment options available to you.



Payment Option

1

Click the link provided in the invoice SMS, which will direct you to M-Pesa. Follow the prompts and enter your PIN to complete the payment.

Payment Option

2

- Go to Lipa Na Mpesa
- Enter Business Number: 522522
- Enter Account Number
- 017017# invoice Number
- Enter Amount

Payment Option

3

- Go to Lipa Na Mpesa
- Enter Paybill Number: 171 777
- Enter Account Number
- Invoice Number
- Enter Amount

Payment Option

4

- DIAL *838#
- Select invoices
- Enter Invoice Number
- Enter Amount

UP-CLOSE AND CANDID

with the County Treasury Executive Damaris Kavoi

Makueni has made tremendous steps in growing its own source revenue and digitizing financial processes, easing the cost of doing business in Makueni. Jane Mason spoke one-on-one with the county head of treasury Damaris Kavoi for an insight on the financial health of the county government.

Q1: What sectors has Governor Mutula Kilonzo's Administration prioritized in the County Integrated Development Plan 2023-2027?

A: As we implement the third cycle of the County Integrated Development Plan (2023-2027), our

overarching goal is to get the people of Makueni sustainable clean water for both domestic use and irrigation. We are working towards bridging the water supply gap of 30,000 cubic meters per day through the Last Mile Water Connectivity. By 2027, no one should walk beyond 2 kms to the nearest water point. We are also retooling our agricultural production by transiting from production only to value addition and organized aggregation for better marketing. We must make agriculture an employer with high Return on Investment. The third priority area is green energy. Under this sector, we are intentional about going green in powering key government installations to reduce over reliance on the unreliable and costly grid electricity. We recently launched a 10-year County Energy Plan to guide this initiative as well as mobilize resources from development partners.

Q2: What strategies have we put in place to enhance local revenue generation and reduce dependence on national transfers?

A: One of the biggest strategies was conducting a business census to map out all our traders to understand how many we have, where they are and what kind of

businesses they do. This helped to issue the correct licenses as stipulated in our Finance Act. This broadened our tax base by bringing on board so many traders who were either underpaying or not paying taxes at all. Another strategy was automating revenue collection to reduce human-cash interaction. By doing so, we sealed so many revenue leakages and avenues for possible misreporting. This was our biggest step towards the ONE BILLION STRONG in our own - source revenue generation. Other mechanisms involved market outreaches, sensitization of staff and strict enforcement where each officer is allocated a market to enforce tax compliance.

Q3: With the many competing sectoral interests and limited resources, what criteria does the finance department use to ensure sufficient allocation of resources across the entire government system?

A: We have grouped all county functions into eight key sectors upon which planning and subsequent allocation of resources is premised on. During the planning process, each sector working group collates the various funding needs guided by the one-government-approach development mantra of Governor Mutula Kilonzo Jr. We as well have a fully-fledged Directorate of Strategic Partnerships and Intergovernmental Relations responsible for mobilizing resources to complement the national treasury equitable share and own source revenue. I must say support from development partners has injected some bloodline in our financial life.



Q4: Makueni was among the first counties to enact a valuation roll. How has its implementation impacted our own source revenue generation?

For the last two years, we have used the valuation roll for collection of land-based revenue, and I must say it has been helpful. However, we realize many plot owners have subdivided and sold the plots as originally captured. We have allocated a budget in the current financial year to update the valuation roll so that we can charge the appropriate owners. We are also planning several of our towns to effectively update the roll because its potential is so huge.

Q5: Recently, Makueni was given the greenlight to venture into the capital markets to finance capital intensive infrastructure development. Are you considering this funding option?

A: The Public Finance Management Act gives counties authority to borrow. Here in Makueni, we have had a conversation on green bonds. However, counties are constrained by so many financial shocks which discourage them from borrowing. Take for example the amended 2024/2025 revenue appropriations Act which slashed county allocation by Kshs. 20 billion. As a county we lost Kshs. 420 million. If any county had a structured loan, it would have found it difficult to service it with such deductions. Political considerations also hinder uptake of such loans. Many counties would want to venture in the capital markets, but political successions where a new administration would disown such loans is a limiting

factor. This explains why some counties are still struggling with humongous pending bills several years after political transitions.

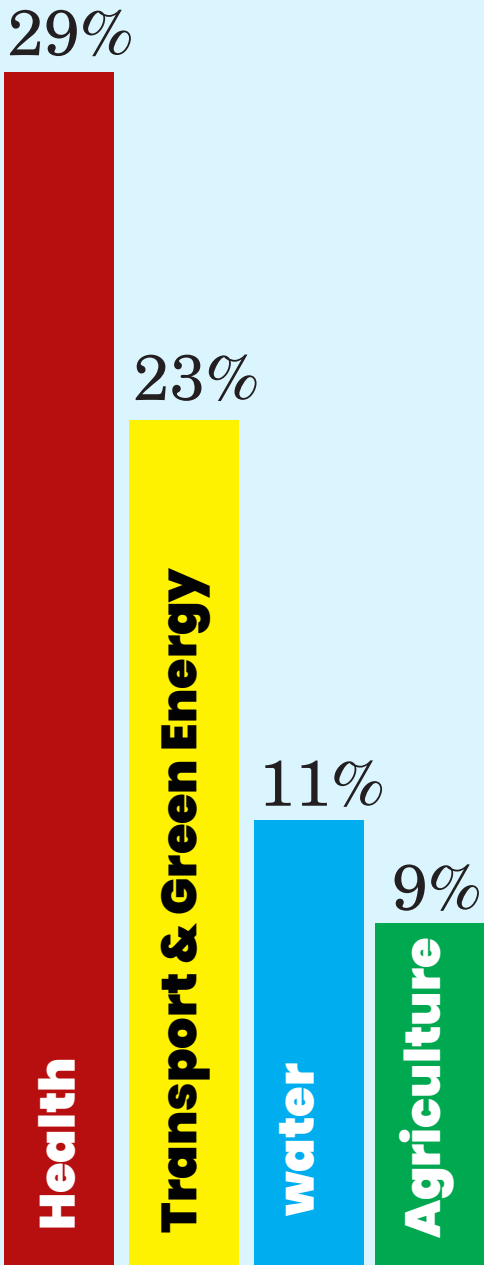
Q6: The public is hot on the heels of leaders to ensure financial prudence. What mechanisms have you put in place to prevent possible incidences of corruption in the government?

A: In Makueni, financial prudence begins at the planning level. From the onset, allocation of resources to projects is undertaken by mwananchi at the public participation level. As a contractor moves to the ground, the residents know the A-Z of the project including the bill of quantities. For every project, we have a project management committee which has to ascertain completion of a project through signed minutes, without which, a contractor cannot be paid. At the headquarter, we have adopted an Open Government Procurement system where all bidders can follow the procurement process from submission of bids to award of contracts. This eliminates any possible allure for corruption. We have a working partnership with the Ethics and Anti-Corruption Commission for a systems audit to flag out any possible loopholes for corruption as well as implementation of deterrent measures.

Q7: What are the biggest financial challenges facing the county? And how are you addressing them?

A: The overriding challenge we face, and it affects all counties, is financing functions that were devolved but not fully funded. For example, agriculture and health are very heavy departments requiring massive resources. Much of the funds are

however held in Nairobi and we have to bear the brunt of financing them from our meagre resources. In essence, they are devolved and like not devolved! Another challenge is Own Source Revenue collection where we have to police people to pay fees and seal loopholes for tax evasion and avoidance. Naturally, people don't like paying tax. A survey by the World Bank pegs our own source revenue potential at Sh 2 billion. We will continually strategize on how to achieve this feat probably by 2027.



Key Development Priority Sectors FY 2024/ 25
(Proportion of sector development budget)



GOVERNMENT OF MAKUENI COUNTY
Department of Trade, Marketing, Industry, Culture and Tourism



MAKUENI COUNTY MUSIC AND CULTURAL FESTIVAL 2024

*To Select Makueni County Teams for Presentation in the 97th Edition
of the Kenya Music and Cultural Festival (KMCF)*

Call for Registration

Festival Categories

1. **Music and Dance:** (Vocal Solos, Duets, Trios, Quartets, Small, Standard and Advanced Choirs, Folksongs and Dances, Instruments, Live Bands, Deejaing)
2. **Elocution:** (Solo Recitals, Chanting, Spoken Word, Sports Commentating)
3. **Theatre and Film:** (Dramatized Verse, Dramatized Dances, Narratives (Storytelling), Skits, Plays, Film Monologues, Comedies, Puppetry, Documentaries, Reels, Short and Feature Films, Phone Film Challenge, Animation, Drama Mash Up)
4. **Exhibitions:** (Traditional Medicine, Traditional Food, Fashion Design, Music Production and Visual Arts-Carvings, Painting, Pottery, Basket Weaving, Sculptures)

*Register Before Friday, 18th October 2024 By Providing: Name of Individual/ Group,
Contact Phone Number, Ward, Sub County and List of Entries Through:
The County Administration (Village and Ward Administrators) or
Tel: 0797171717 / 0782171717 (SMS only) E-mail: culture@makueni.go.ke*



1st November 2024



**Wote Green Public Park, Wote
(Social Hall and Amphitheatre)**

***NB: Participants will be responsible for their own transportation,
accommodation and general up-keep during the Makueni County Music
and Cultural Festival.***



Governor Press Service



@officialmakueni



@official_makueni



Alphonse Muli Mututa, a seasoned contractor from Kisau-Kiteta Ward in Mbooni Sub-county, has been engaged in government business since the late 1970s.

When Makueni Treasury Spotlight visited Mututa at his office in Wote, we found him in the company of his daughter, busy fondling a mobile phone. We learn that the two are in a rush to beat a deadline for online

Digitization of Public Procurement to Curb Corruption

registration of contractors and suppliers by the County Government of Makueni.

The county government has established a digital supplier registration portal to streamline operations. Suppliers can now register from the convenience of their homes or offices, saving valuable time and resources.

County Acting Director of procurement Fidel Muema says the digital system is both efficient and secure, as it prevents anyone from tampering with the tendering process.

The system is designed to enhance transparency and accountability, with every step being trackable and open to

scrutiny.

The county will benefit from a comprehensive database of suppliers across all categories, leading to informed decision-making and efficient resource allocation.

According to Muema, Makueni County appropriated 30% of its FY 2023-2024 procurement budget for youth, women, and people with disabilities, promoting inclusivity, affirmative action and entrepreneurship

County Treasury Rolls Out Market Outreach Program for Enhanced Service Delivery

The Makueni County Treasury has launched an ambitious community and market outreach program, aimed at enhancing service delivery and improving public spaces.

One of the most notable elements of the initiative is the establishment of dedicated help desks at market locations. These desks will serve as a critical touchpoint for residents seeking information and assistance on essential government services, including revenue payments, business permits and land rates.

By bringing these services closer to the people, the Treasury hopes to ease the burden of long travels to government offices, making services more accessible, efficient, and community-centered.

The first phase of the outreach at Kalawa Market in September saw a vibrant market clean-up,

bringing together community members, market cleaners, traders and county staff in a joint effort to rejuvenate the space.

The clean-up exercise not only refreshed the markets' appearance but also allowed Treasury staff to engage directly with the community, fostering a deeper sense of connection and responsibility.

This platform gives the county staff a chance to give back to the community in a tangible way, while also identifying with the residents they serve, reinforcing their role not just as service providers, but as active participants in the community's well-being.

Finance and Socio-Economic County Executive Committee Member Damaris Kavoi says this outreach program will not stop at Kalawa. The County Treasury

plans to replicate the initiative in major markets across Makueni, ensuring improved access to government information and services, cleaner environments, and a shared sense of progress.

With this initiative, the treasury is laying the groundwork for a future where service delivery is transparent, accessible and responsive to the needs of the people—one market at a time.



How Makueni County Treasury is Elevating Risk Management and Workplace Safety

Makueni County Treasury has rolled out a comprehensive risk management strategy, placing workplace safety at the forefront of its operations.

The Treasury recognizes the inherent risks present in a bustling government environment and is taking concrete steps to ensure that its employees not only feel safe but are fully equipped to handle emergencies.

One of the key highlights of this initiative was a recent fire safety training spearheaded by the Directorate of Risk and Audit, in partnership with the County Fire Unit. This training session, aimed to equip the staff at the County Treasury with essential skills and knowledge on managing fire risks in the workplace.

Employees learned how to properly use fire extinguishers, identify fire hazards and execute evacuation procedures efficiently. This hands-on experience was more than just a routine drill—it was a preparedness exercise, fostering a culture of vigilance and readiness in the face of potential emergencies.

However, fire safety training is just the beginning of the County Treasury's broader risk management agenda. The department has also taken a progressive step by training 15 Risk Management Champions, carefully selected from various county departments.

These champions are tasked with not only identifying risks but actively engaging in mitigating them. They serve as the eyes and ears of their departments, ensuring that risks are addressed before they escalate into significant issues. By empowering these officers, the Treasury is creating a decentralized approach to risk management, embedding it into the fabric of everyday operations.



County Treasury Staff conduct firefighting drill to enhance workplace safety

These implementation efforts are anchored in the Makueni County Risk Management Policy, a guiding document that formalizes the county's approach to risk identification, assessment and mitigation.

The policy establishes protocols for risk management as well as provides a framework for continuous improvement, ensuring that the county is always prepared to adapt to new and emerging risks.

In addition to policy and training, Makueni County Treasury has invested in the necessary infrastructure to mitigate potential hazards.

Fire extinguishers and other firefighting equipment have been strategically installed in all offices, while secluded fire points have been designated to allow for swift and organized responses in case of an emergency. These physical measures provide a visible assurance of safety, reinforcing the county's commitment to protecting its workforce and assets.

The success of these initiatives lies in their collaborative nature. The Risk Management Champions play a critical role in creating a culture of shared responsibility. Rather than relying solely on senior leadership to manage risks, every department is now actively involved, ensuring that risk management is a collective effort. This approach not only reduces the likelihood of accidents and incidents but also fosters a sense of ownership and accountability among employees.

These risk mitigation measures earned Makueni top honours for excellence in Internal Governance and Risk Management by the Institute of Internal Auditors of Kenya for achieving the highest standards in internal governance and risk management.



DOS AND DON'TS

DURING A FIRE ACCIDENT OR INCIDENT:



Dos:

1. Activate Fire Alarms
2. Know Emergency Numbers
3. Use a Fire Extinguisher (if trained)
4. If your clothes catch fire,
STOP, DROP, and ROLL
5. Seal Openings: If trapped, seal doors and vents with wet towels or clothing
6. Stay Informed: Make sure you are familiar with the fire safety procedures for your workplace or home.

DON'Ts:

1. Don't Waste Time Collecting Belongings
2. Don't Open or Break Windows:
3. Don't Block Exits:
4. Don't Use Water on Electrical Fires:
5. Don't Congregate Near the Fire:
6. Don't Hesitate: Evacuate immediately.
- Don't Go Upstairs: If the fire is below you



Makueni County Feted for Budget Transparency

Makueni County Government has been feted for its budget transparency, securing the second position consecutively in the annual survey conducted by the International Budget Partnership Kenya for Financial Year 2022/23.

The survey assessed key budget documents such as County Budget and Review Paper, County Fiscal Strategy Paper, Citizen/Mwananchi Budgets, County Integrated Development Plan (CIDP) and the Annual Development Plan. Makueni had the most comprehensive County Integrated Development Plan 2023-27 in the country.

Other documents assessed were Approved Programme Based Budgets, Quarterly Budget Implementation Reports and the Finance Act.

Finance Executive Damaris Kavoi emphasized the importance of transparency for effective planning, accountability, and citizen engagement. This recognition bolsters the county's credibility with development partners.



Senate Public Accounts Committee Praises Makueni's Revenue Automation and Fiscal Management

The Senate County Public Accounts Committee has lauded Makueni Governor Mutula Kilonzo Jr for the automation of all county revenue streams which has enabled the county to collect Kshs.1 Billion in own-source revenue for the Financial Year 2023/2024.

Nairobi Senator Edwin Sifuna who chairs the committee termed the innovative financial solutions as key in achieving clean audits and value for money for Makueni residents.

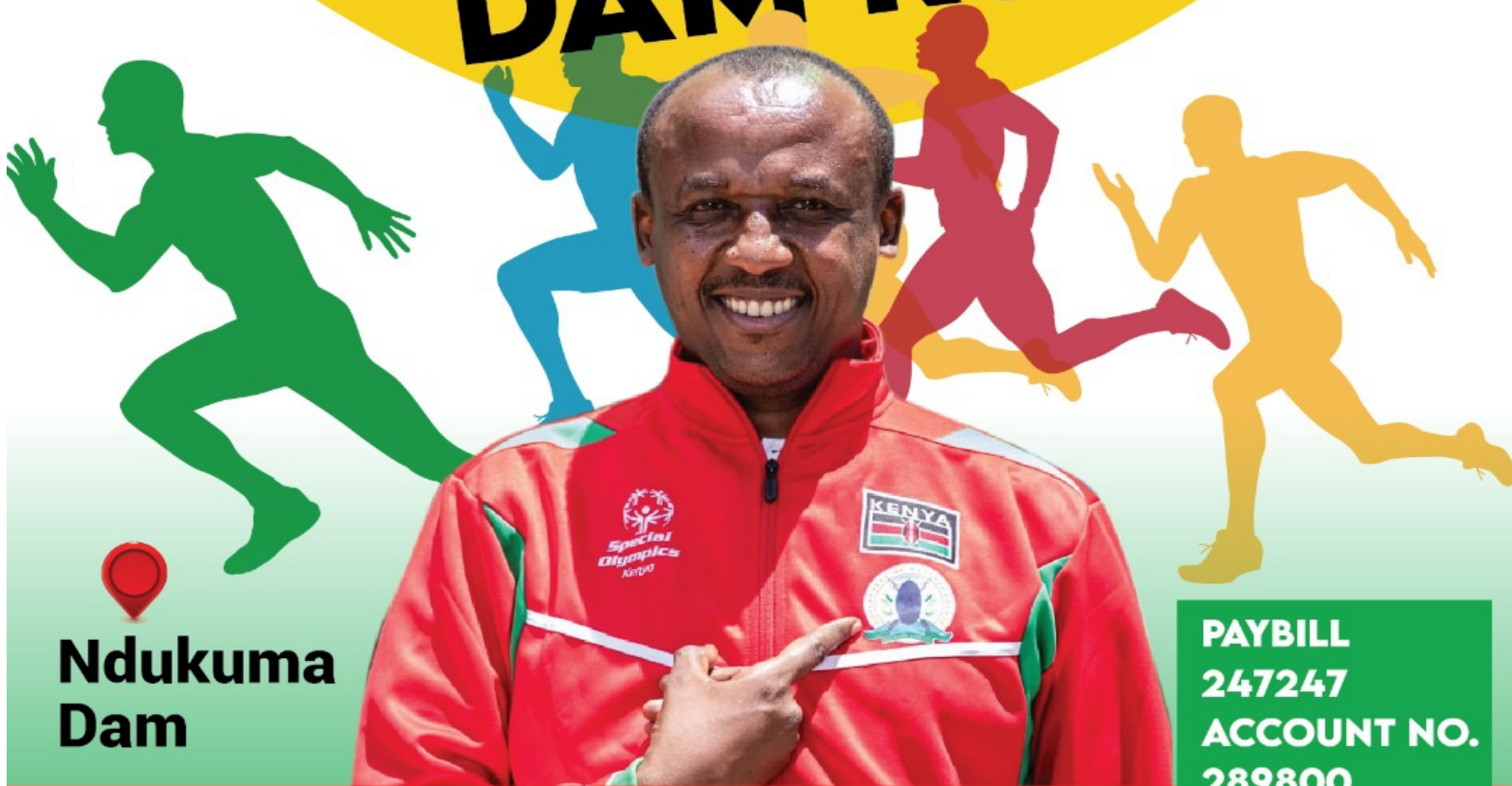
The committee also commended the mechanisms put in place to handle pending bills including legal fees, and requested the governor to share the same with the Council of Governors for replication in other counties.



GOVERNMENT OF MAKUENI COUNTY

MAKUENI

**NDUKUMA
DAM RUN**



**Ndukuma
Dam**

**PAYBILL
247247
ACCOUNT NO.
289800**

**New Date
10th Nov 2024**

PRIZE

Elite:	Pos. 1 M&F 120,000	Community: Pos. 1 M&F 80,000
	Pos. 2 M&F 100,000	Pos. 2 M&F 60,000
	Pos 3-10 M&F - 70,000-10,000	Pos 3-15 - 50,000-5.000
		Primary Schools: School Bags & Stationeries

"Wauni wa Kwika Nesa Na Ulungalu"



Empowering Our Staff:

The Backbone of Makueni County Treasury's Success



The County Treasury has made a priority to invest in the welfare, motivation and growth of its staff with a realization that human resource is the most valuable and the only resource we have.

One of the transformative initiatives by the department is implementation of staff promotions and conversion of temporary contracts to permanent terms, ensuring job security, stability and career progression.

Over 50 staff have been promoted in the last 2 years and plans are underway to ensure continuity of the process to benefit more deserving staff. This stability, combined with a clear path for career advancement, nurtures a motivated workforce that is committed to the long-term

goals of the County Treasury.

The treasury has also provided training opportunities for staff, exposure to industry best practices and professional exchange opportunities which have broadened their perspectives to take on emerging challenges with confidence.

Looking ahead, the department is working on a rewards and sanction framework designed to recognize and celebrate outstanding performance. This will include public commendation from the governor, certificates of recognition and monetary rewards for exceptional contributions. High achievers will also

be honored with placement on the County Treasury's Roll of Honour at the Governor's office. Select individuals will be sponsored for exchange programs to enhance their capacity while offering floating trophies will acknowledge creativity and innovation within the department.

This comprehensive approach is designed to foster a culture where staff are motivated, engaged, and empowered to innovate. By recognizing and rewarding their contributions, the treasury will boost morale as well as create an environment where excellence becomes the standard.



HONORING INNOVATION AND DEDICATION



This year, we celebrate the exemplary efforts of three remarkable individuals who have gone above and beyond in their roles, driving innovation and fostering positive change.



Francis Musyoka Muambi

Francis stood out as the revenue officer of the year by surpassing his revenue target, achieving an impressive 112.36%. In the Financial Year ending 30th June 2024, Muambi netted Kshs. 5,163,678 in revenue collection against a target of Kshs. 4,595,559.

His ability to build strong relationships with traders and business owners played a key role in ensuring trust and increasing voluntary compliance in paying fees and licenses. Muambi is the Ward Revenue Officer for Mbitini

Revenue Officer of the Year



Cecilia Wavinya Ndeti

Cecilia took the lead in organizing boda boda riders in Wote town, enabling them to form groups and implement a daily merry-go-round system to cover permit costs.

Despite the financial struggles caused by COVID-19, over 300 riders successfully paid for their annual permits, thanks to Cecilia's initiative, helping them remain compliant and secure in their livelihoods. Cecilia is the Ward Revenue Officer for Wote/Nziu.

***Informal Sector
Revenue Mobilizer of the Year***



Christine Bahati Nzuki

Christine has been instrumental in transforming our revenue collection system by championing the shift to cashless payments.

She undertook a sensitization campaign to overcome resistance to the cashless system by both traders and other revenue officers, achieving 47% cashless transactions within two months. Bahati is the Ward Revenue Officer for Kathonzweni where the cashless process was piloted.

***Cashless Revenue Payment
Champion of the Year***

We extend our heartfelt congratulations to Francis, Cecilia and Christine for their dedication and innovative contributions, which have had a lasting positive impact on the county's revenue efforts.



PROCUREMENT REGULATOR LAUDS MAKUENI COUNTY FOR COMPLIANCE

The Public Procurement Regulatory Authority has hailed Governor Mutula Kilonzo Jr. for Makueni County's outstanding adherence to public procurement standards.

Chairman Jimmy Kahindi and his board members, who visited Governor Kilonzo at his office in Wote, praised Makueni as one of the leading counties in adhering to procurement regulations in the Country. Kahindi raised concerns about significant procurement malpractices in some counties and warned that the board will implement strict measures to ensure full legal compliance.

Governor Kilonzo reaffirmed his administration's commitment to delivering quality services to the people of Makueni.

According to Finance County Executive Committee Member Damaris Kavoi, the county government exceeded the Public Procurement and Asset Disposal Act's requirement by allocating 40% of its annual procurement budget to local contractors, significantly surpassing the mandated 20% in the 2023/24 Financial Year.

Makueni Self-Service Portal Set to Streamline Revenue Collection

Traders and business owners in Makueni County will be able to access online revenue services once the Makueni self-service portal is fully activated.

Once operational, the portal will allow users to handle all their transactions digitally, including business registration, invoice tracking, customer statements, payments, and obtaining permits and licenses, eliminating the need for in-person visits to government offices.

Finance Executive Damaris Kavoi says the self-service portal will be a game changer for Makueni traders, and will act as a one-stop online hub that will simplify the payment of fees and charges for traders and businesspeople.

The new system will be a major upgrade from the current process, which involves manual intervention and has been slow, costly and prone to manipulation.



Opinion

Public Finance Management Reforms –
A foundation for Sustainable Development



Boniface Mutua

Good governance is a critical pillar and precursor for sustainable development. The ability to efficiently collect and spend public resources in an accountable and transparent manner has a bearing on the development outcomes. Makueni, under the leadership of Governor Mutula Kilonzo Jr, is committed to sustainably fund the devolved functions and accelerate development. This will happen only if there is sound and predictable public finance management processes.

Better Budgeting Outcomes

The county has adopted Programme Based Budgeting. Through this process, resources are allocated to results. Through the participatory budgeting process from village to the county level, the citizens have owned the development. The county has consistently availed a Mwananchi *budget*, a simplified budget summary that is easy to understand, encourages citizen participation and empowers the public to provide feedback.

Enhancing Own Source Revenue for Sustainability

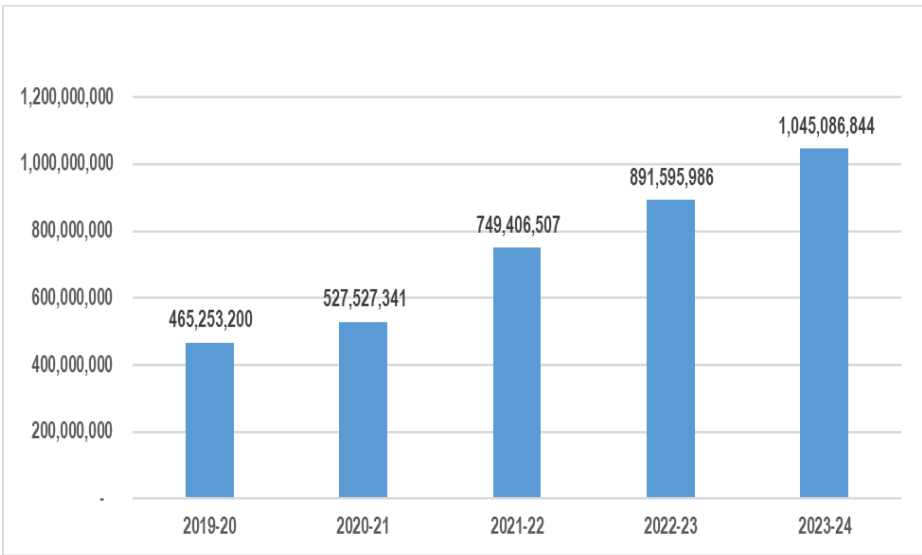
Since 2013 Makueni has been relying on equitable share which has been increasing at a decreasing rate. Own source revenue accounts for an average of 6% of the county budget. This overreliance on the equitable share poses a great risk since the county equitable share is exogenously determined and dependent on the national economic performance. The recent proposed reduction of the county's equitable share by Kshs 420 Million confirms the risk such dependence portends.

The county has therefore re-engineered the own source revenue generation strategy to ensure that every expenditure is considered an investment, which should yield returns. The county revenue has been on a

positive growth trajectory in line with OSR best practice of growing by at least 5% annually over and above the rate of inflation. Underpinning the growth in OSR is a raft of reform measures including; shift from geographical to functional approach in administration of revenue; adoption of technology and innovation in revenue administration and; continuous stakeholder engagements.

Over the last three years, we have managed to grow OSR by 39% from Kshs 749.5 million in the Financial Year 2021/22 to Kshs 1.045 billion in the FY 2023/2024. The contribution of OSR funding of the county budget has also continued to grow from 4 percent in the FY 2013/2014 to 11% in the FY 2023/2024. We envision to grow this proportion to 20% by the year 2027.

OSR Performance, 2019/20 to 2023/24



The writer is the Chief Officer Socio-Economic Planning, Budget, Revenue and Monitoring & Evaluation - Government of Makueni County.



Relax Corner



Quote

'If you work for a man, in heaven's name work for him! If he pays your wage that supply you bread and butter, work for him, speak well of him, stand by him, stand by the institution he represents. Remember an ounce of loyalty is worth a pound of cleverness. If you must growl, condemn and eternally find fault – resign your position, and when you are outside, damn to your heart content – but as long as you are part of the institution, do not condemn it. If you do, the first high wind that comes along will blow you away and probably you will never know why' – Elbert Hubbard

Good intentions are never enough; it is the results that count

The road to both heaven and hell are paved with good intentions. It is said, but St. Peter, will admit only those who produce results.

QUOTE OF THE DAY

"TALENT MIGHT MAKE YOU GOOD, BUT IT'S YOUR ATTITUDE AND WORK-ETHIC THAT WILL MAKE YOU GREAT."
- ALLISTAIR MCCAIN

Spiritual Significance of Work

Why do you work? Have you ever taken the time to think that question through? Chuck Colson and Jack Eckerd share this story with us from their book, *Why America Doesn't Work*:

The story is told of a man who visited a stone quarry and asked three of the workers what they were doing. 'Can't you see?' said the first one irritably. 'I'm cutting a stone'. The second replied, 'I'm earning a hundred pounds a week'. But the third put down his pick and thrust out his chest proudly. 'I'm building a cathedral' he said.

People view work in many ways: as a necessary evil to keep bread on the

table; as a means to a sizeable bank account; as self-fulfillment and identity; as an economic obligation within society; as a means to a life of leisure.

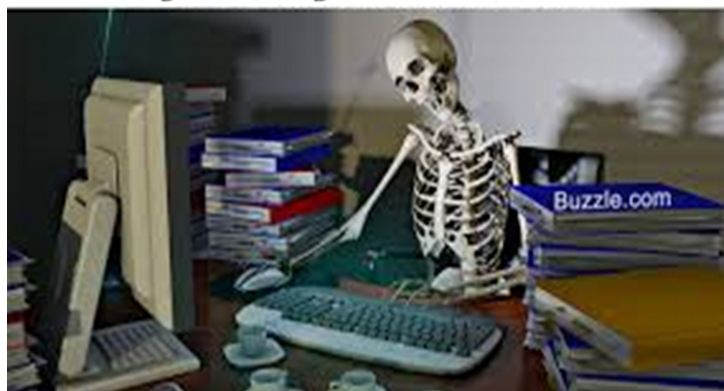
Why do you work? Is it just a routine, an unwelcome obligation? Is that all there is to life? Or is there a deeper meaning and purpose that gives your work real significance? Work is a form of worship!

A mathematician, an accountant and an economist apply for the same job. The interviewer calls in the mathematician and asks "What does two plus two equal?" The mathematician replies "Four." The interviewer asks "Four, exactly?" The mathematician looks at the interviewer incredulously and says "Yes, four, exactly." Then the interviewer calls in the accountant and asks the same question "What does two plus two equal?" The accountant says "On average, four - give or take ten percent, but on average, four." Then the interviewer calls in the economist and poses the same question "What does two plus two equal?" The economist gets up, locks the door, closes the shade, sits down next to the interviewer and says "What do you want it to equal?"

A young accountant spends a week at his new office with the retiring accountant he is replacing. Each and every morning as the more experienced accountant begins the day, he opens his desk drawer, takes out a worn envelope, removes a yellowing sheet of paper, reads it, nods his head, looks around the room with renewed vigor, returns the envelope to the drawer, and then begins his day's work. After he retires, the new accountant can hardly wait to read for himself the message contained in the envelope in the drawer, particularly since he feels so inadequate in replacing the far wiser and more highly esteemed accountant. Surely, he thinks to himself, it must contain the great secret to his success, a wondrous treasure of inspiration and motivation. His fingers tremble anxiously as he removes the mysterious envelope from the drawer and reads the following message: "Debits in the column toward the file cabinet. Credits in the column toward the window."



Waiting for my boss to appreciate my sincerity and dedication...





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