

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

**BUDGET NOTES, ASSUMPTIONS, AND STATISTICAL ANNEX TO FY
2025/2026 BUDGET**

APRIL 2025

Foreword

The FY 2025/26 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 Constitution of Kenya 2010 and the Public Finance Management Act (PFMA) 2012 Section 125, 129, and 130. They provide information that informed the priorities and resource allocation for the FY 2025/26 and over the medium term. This document also offers statistical data related to the budget estimates. The FY 2025/26 Budget is the Third budget to implement the 2023-27 County Integrated Development Plan (CIDP) and aims at stimulating the local economies for shared prosperity. It presents an opportunity to advance the Government's strategic objectives, promote inclusive growth, and enhance the well-being of all citizens.

These notes outline the key considerations, principles, and approaches that guided the budget preparation process. The overall theme for the budget is ***Stimulating local economies for shared prosperity***. 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*) for domestic and agricultural use
2. Agricultural transformation to attain food security and improve livelihoods through enhanced value chain development (*Mbesa sya muimi muvukoni*)
3. Universal Healthcare -Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Improve land security of tenure through succession programs and development of urban infrastructure.
5. Automate government services, procedures, and innovation.
6. Mobilize resources through; enhancing automation of revenue collection, expanding revenue streams, and strategic partnerships.
7. Youth Empowerment and Sports Development - Investing in sports, technical training, and entrepreneurship to equip youth with skills and opportunities that drive economic growth and ensures self-reliance.
8. Decentralization of Services-Strengthening local service units to enhance accessibility, governance, and public participation at the grassroots level.

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 preparing of the FY 2025/26 budget estimates. In addition, I would also like to thank the County Budget and Economic Forum (CBEF) Members for their technical and productive consultations and inputs that led to the finalization of this FY 2025/26 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 Patrick Nzula (Ag. Director Monitoring and Evaluation). I appreciate the technical team who worked tirelessly to ensure that the estimates were prepared in a timely manner. The technical team members include; Richard Mwendwa, Jeremiah Mutunga, Jacklyne Kitingo, Charity Mumo, Evans Muema, Mathias Mbweli, Nathan Wahome, Jacob Kyungu, Lydia Kerubo, Patricia Kanzi, Ruth Mwongeli, Dorcas Mwende, Benjamin Mengo, Margret Muteti Frankline Mambo, and Margaret Wambua. Thank you all for your relenting effort to ensure we have a balanced Budget within the statutory timelines.

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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 2025/26 Budget Estimates have been prepared in accordance with the provisions of the Constitution of Kenya, 2010, the Public Finance Management Act, 2012 Sections 104,105, and 125 and Public Financial Management (County Governments) Regulations 2015 no 29 to 32. 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 2025/2026, the 2024 County Budget Review and Outlook Paper and the 2025 County Fiscal Strategy Paper. The estimates aim at achieving the CIDP III theme "**A resilient economy for sustainable development**," and the FY 2025/26 theme "**Stimulating local economies for shared prosperity**".

1.2 Guiding Principles of the FY 2025/26 Budget

The FY 2025/26 budget is guided by the following principles;

- a) Equity and Social Justice.** The budget allocation is designed to reduce disparities, address inequalities, and promote inclusivity. Each Ward receives an equal share of Kshs 33 million, along with a fair distribution of headquarters projects and conditional allocations. The distribution of projects has been guided by a commitment to ensuring equity across all Sub-Wards.
- b) High Impact Projects.** The FY 2025/26 Budget features high-impact, transformational projects that promise significant economic and social benefits, reaching a large number of beneficiaries.
- c) Technical Guidance in Project Prioritization.** The technical departments costed the proposals and interventions to ensure the programs and projects are either done to completion or well phased in the MTEF period. 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 2025/26 main focus areas are:
 - Last mile water infrastructure development (***Kunyaiikya kiw'unduani na misyini***);
 - Increase agricultural production and food security with special focus on aggregation to enhance market access for farm produces (***Mbesa sya uimi muvukoni***);
 - 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, sports development)

e) Budget Provision for Maintenance of Existing Infrastructure: The government has set aside Kshs. 40.1 million across the wards for maintenance of the existing county's infrastructure to cushion any break down or malfunctioning of existing projects by restoring them to their operational condition. The programme will focus on; repair of floodlights, maintenance of routine market infrastructure, repair and rehabilitation of rural access roads, water infrastructure (boreholes, pipelines and tanks), ECDE centers and health facilities. The allocation will be managed from the County Treasury and will be utilised upon approval by 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.

1.2. Budget Preparation Process

The County Government conducted extensive consultations through Sector Working Groups, partners, and community engagement in the preparation and submission of the FY 2025/26 Budget Estimates. The County Budget and Economic Forum (CBEF) was actively involved throughout the entire process. To promote a multi-stakeholder approach, the County Government utilized the structure of development committees within its communication framework, ensuring inclusivity and localization. This framework enabled the participation of community leaders, civil society organizations, and marginalized groups, providing broad representation in the budget process. Community engagement was carried out through public participation forums across 396 clusters, 60 sub-wards, 30 wards, 35 markets, and 2 municipalities, targeting the general public, opinion leaders, development partners, civil society organizations, organized groups, and special and marginalized groups.

The FY 2025/26 Budget participation activities and output are as provided in table 1.

Table 1: Level of Public Participation

| No | Level of Participation | Activities Undertaken | Output | Attendance | | | | | |
|----|------------------------|---|---|--------------|--------------|---------------|--------------|------------|---------------|
| | | | | Gender | Age | | | PWD | Total |
| | | | | | Below 35 | 35-60 | Over 60 | | |
| 1. | Clusters | a) Community feedback on the identified CFSP priorities b) Feedback on projects and programmes implemented in FY 2024/25 budgets c) Feedback on projects and programmes implemented by development partners | a) Feedback on CFSP b) List of ongoing projects being implemented by county and development partners c) Cluster priority interventions/report | Male | 2,272 | 6,210 | 1,944 | 197 | 10,426 |
| | | | | Female | 2,135 | 5,486 | 2,191 | 267 | 9,812 |
| | | | | Total | 4,407 | 11,696 | 4,135 | 464 | 20,238 |
| 2. | Sub ward | a) Presentation of CFSP priorities b) Community projects prioritization | <ul style="list-style-type: none"> Draft sub-ward budget Subward project priorities/reports Consideration of marginalization | Male | 1,011 | 2,562 | 1,205 | 151 | 4,778 |
| | | | | Female | 1,246 | 3,182 | 692 | 148 | 5,120 |
| | | | | Total | 2,257 | 5,744 | 1,897 | 299 | 9,898 |

| No | Level of Participation | Activities Undertaken | Output | Attendance | | | | | |
|----|----------------------------|--|---|--------------|--------------|--------------|--------------|------------|--------------|
| | | | | Gender | Age | | | PWD | Total |
| | | | | | Below 35 | 35-60 | Over 60 | | |
| | | c) Pre-feasibility | • Draft concept notes | | | | | | |
| 3. | Ward | Validation of sub-ward projects and programmes | a) List of validated sub-ward projects and programmes b) Ward priority projects and programmes | Male | 975 | 2,249 | 812 | 145 | 4,036 |
| | | | | Female | 1,090 | 2,520 | 578 | 77 | 4,188 |
| | | | | Total | 2,065 | 4,769 | 1,390 | 222 | 8,224 |
| 4. | Markets | Identification of challenges facing the markets and project prioritization that meet their needs | Markets and urban development priorities | Male | 83 | 277 | 67 | 10 | 427 |
| | | | | Female | 65 | 162 | 23 | 5 | 250 |
| | | | | Total | 148 | 439 | 90 | 15 | 677 |
| 5. | Municipality Participation | Prioritization of municipality projects and programmes | Municipality project priorities | Male | 56 | 88 | 26 | 7 | 170 |
| | | | | Female | 38 | 65 | 7 | 4 | 110 |
| | | | | Total | 94 | 153 | 33 | 11 | 280 |
| 6. | Youth Participation | Identification and prioritization of youth issues and interventions | Youth participation report | Male | 130 | 0 | 0 | 6 | 130 |
| | | | | Female | 72 | 0 | 0 | 5 | 72 |
| | | | | Total | 202 | 0 | 0 | 11 | 202 |

| No | Level of Participation | Activities Undertaken | Output | Attendance | | | | | |
|-------------|-------------------------|--|----------------------------|------------|----------|--------|---------|-------|--------|
| | | | | Gender | Age | | | PWD | Total |
| | | | | | Below 35 | 35-60 | Over 60 | | |
| 7. | Diaspora | a) Feedback on 2024/25 CFSP and budget process b) Presentation on the county priorities and projects per ward as well as proposed flagship projects | Diaspora feedback report | Male | 18 | 24 | 30 | 2 | 70 |
| | | | | Female | 12 | 35 | 0 | 0 | 57 |
| | | | | Total | 30 | 59 | 30 | 2 | 127 |
| 8. | County Validation Forum | a) Validation of ward-prioritized projects b) Signing off of final ward projects | Final costed ward projects | Male | 78 | 288 | 10 | 12 | 388 |
| | | | | Female | 181 | 221 | 74 | 26 | 502 |
| | | | | Total | 259 | 400 | 87 | 38 | 890 |
| Grand Total | | | | | 9,462 | 23,260 | 7,662 | 1,062 | 40,536 |

CHAPTER TWO: STRATEGIC DIRECTION FOR FY 2024-25 BUDGET

The theme for the FY 2025-26 budget estimates is ***Stimulating local economies for shared prosperity***. To attain the overall objective, the estimates are anchored on the following objectives;

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

2.1 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 ***Stimulating local economies for shared prosperity***. 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 targets 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 2025/26. • 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 2025/26, 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 rural development • Strengthen Agriculture Extension Services |
| Transport, Infrastructure, Public Works, Energy and ICT | <ul style="list-style-type: none"> • Upgrading urban road infrastructure • Maintenance of critical county road network and opening of strategic road links to agricultural-rich zones • Enhance access to electricity grid in rural and urban areas through REREC Matching grant • Mainstreaming renewable energy to county government projects |
| Health Services | <ul style="list-style-type: none"> • Upgrading and equipping of health facilities to enhance service delivery • Health care financing including mobilization for SHA/SHIF registrations to increase uptake and Medical Health Services Fees (AIA Allocation) • Strengthen the operations of the Community Health Promoters (CHPs) |

| Sector | Priority Areas |
|--|--|
| Social Protection, Education, and Recreation | <ul style="list-style-type: none"> Youth Empowerment- through Youth KCB Matching grant Construction of ECDEs and CTTI infrastructure Youth talent and sports development by supporting Supa Cup and KYISA competitions. Support to elderly and PWDs Enhance Youth participation in economic activities in the County Youth empowerment and entrepreneurship programmes including <i>Ajira kwa vijana</i> and support to youth groups. |
| General Economic and Commercial Affairs | <ul style="list-style-type: none"> Trade development and promotion Market Infrastructure improvement and maintenance of Market centres Construction of Nunguni modern market. |
| Lands and Urban Development | <ul style="list-style-type: none"> Land Security of tenure remains a challenge in Makueni County. The government budgets to solve the problem through a land succession programme at the Ward level Emali Sultan Municipality Spatial plan to guide the development |
| Devolution | <ul style="list-style-type: none"> Resource Mobilization-Intensifying efforts to increase Own Source Revenue (OSR) by 7% from Kshs 1.4 Billion in 2024/25 to Kshs 1.5 Billion in FY 2025/26 |

2.2.1. Universal Water Access

The FY 2025/26 government water access focus will be on ensuring improved access through last-mile connectivity (*Kunyaiikya kiw'u nduani na misyini*). This will involve implementing a water connection program to public institutions and households. The aim is to ensure reduced distance to the nearest water source to within 2 kilometers. The government will also promote and encourage individual household (HH) water connections through the existing registered water service providers. Water governance and security of water infrastructures and installations will also be given a priority to combat the rising cases of vandalism.

The Implementation Strategy will involve;

- Investment in a centralized water infrastructure project in each sub-ward where possible, or a water project shared the two sub-wards within the ward – through pipeline extension/distribution to ensure reduction of distance to the source of water.
- Implementing digital metering and payment systems in the water projects to reduce non-revenue water.
- Extension of existing pipelines to the last mile.

- d. Developing a business model plan for each water project to enhance project sustainability.
- e. Promoting individual household water connections through registered water service providers.
- f. Implementing the Water Act and Water Policy to comprehensively regulate rural water schemes by the Makueni Rural and Water Board (MARUWAB).
- g. Strengthening the security of water infrastructure and installations through security apparatus and improved community engagement.
- h. Enhance rehabilitation of irrigation schemes, Support farm pond excavation, and water harvesting and micro-irrigation in collaboration with the Mechanization Unit in the Department of Agriculture.
- i. Provide training on water management to the committees and other water stakeholders.

2.2.2. Health Services Sector

In the FY 2025/26 Budget, the County Government has prioritized the enhancement of healthcare delivery by transforming health facilities into 24-hour service centers, ensuring continuous access to quality care for all residents. The county will invest in equipping health facilities with modern medical supplies, advanced diagnostic tools, and critical infrastructure to strengthen the quality and efficiency of service delivery. In addition, the county will advance healthcare financing efforts by mobilizing resources and scaling up registration for SHA/SHIF with a focus on vulnerable and marginalized groups. These strategic interventions are aimed at expanding access to affordable healthcare services, improving efficiency and financial sustainability, and ultimately promoting the overall well-being of the county's population. Specifically, the Medium-term, budget will address the following aspects:

a. Enhancing the healthcare services

In the FY 2025/26 Budget, the County Government has prioritized the enhancement of healthcare delivery through the upgrading of rural health facilities. This strategy will have a threefold address; 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
- 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 centers, as well as all level 4 and 5 Hospitals.

b. Development of Health Infrastructure and Resources;

The government intends to improve health infrastructure across various wards to ensure easy access of the health services. 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. Construction and equipping of maternity unities.
- v. Electrification/solarization of health facilities
- vi. Securing health facilities through fencing.
- vii. Construction and renovation of staff quarters.
- viii. Development of Health waste management infrastructure – septic tanks/toilets
- ix. Provision of diagnostic services – X-rays

c. Promotion of Community Health Strategy

This strategy involves;

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

2.2.3. Agriculture and Rural Development

The FY 2025/26 county development theme is stimulating local economies for shared prosperity. Makueni County is an agrarian county with the majority relying on agriculture for livelihood and income. 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. The government will continue implementing strategic initiatives and targeted interventions to improve both agricultural production and productivity.

Agricultural Extension Services:

The department of Agriculture will enhance extension services by equipping farmers with modern, climate-smart practices through specialized training and digital platforms. The county will focus on enhancing the effectiveness of agricultural extension services by facilitating extension officers to improve their mobility and operational capacity. The county will also implement the Agri-preneur model as advanced by the *National Agricultural Value Chain Development Project (NAVCDP)* and strengthen the crop protection unit to address the diseases and pest control in the county. To achieve this, the department will;

- i. Provide logistical support to extension officers to strengthen their capacity to reach more farmers and enhance knowledge dissemination.
- ii. Provide the extension officers with appropriate tools and equipment.
- iii. Utilize digital platforms to ensure real-time access to critical agricultural information, empowering farmers to make data-driven decisions that optimize productivity and sustainability.

Agricultural value chain development

The emphasis on enhancing selected agricultural value chain development through revamping of the cooperative movement, provision of quality inputs, and revitalization of extension services to ensure farmers are well informed and adoption of modern farming techniques resulting into increased yields and improved resilience to climatic variability.

Various Wards have identified a primary value chain for development in the upcoming FY 2025/26. The wards prioritize viable value chains such as fruits, vegetables, grains, poultry, dairy, meat, honey, and pasture development across various agro-ecological zones. The Department of Agriculture 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.

The **FY 2025/26** value chains identified in various agroecological zones are provided in table below.

Table: Agriculture value chain promotion

| Value Chain | Interventions |
|--------------------|---|
| Fruits(Mango, | • Provide access to quality inputs and modern |

| Value Chain | Interventions |
|---|---|
| Avocado) | <ul style="list-style-type: none"> agricultural techniques • Implement post-harvest management practices • Market linkages by strengthening co-operatives • |
| 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 • Purchase of incubators for registered youth groups |
| Dairy | <ul style="list-style-type: none"> • capacity building on animal husbandry and milk processing techniques • Promote Artificial Insemination |
| 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. |
| 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. |

Additionally, efforts will also be made to strengthen market linkages and promote value addition to help open up opportunities for farmers to access lucrative markets and realize higher returns for their produce. The government will also invest in post-harvest management facilities to cushion farmers from the post-harvest loss.

2.2.4. Infrastructure Development

In the FY 2025/26 Budget, the County Government plans to make significant investments in infrastructure development. Key initiatives will include the opening of new roads, increasing the length of motorable roads through light and heavy grading, maintenance of existing roads, construction of drifts, and installation of culverts. To enhance road resilience against rainwater and support irrigation efforts, the government will also promote the development of green roads.

Recognizing that energy infrastructure is critical to economic growth, social well-being, and environmental sustainability, the County Government will continue to collaborate with the Rural Electrification and Renewable Energy Corporation (REREC) to expand rural electrification initiatives. In addition, the maintenance of street and flood lighting will be strengthened to improve security and support the operation of a 24-hour economy

2.2.5. Urban Development

The program is designed to enhance urban infrastructure and amenities, with the goal of improving the quality of life in urban centers and municipalities. It will focus on the two municipalities—Wote and Emali-Sultan Hamud—as well as urban towns across the county. In the FY 2025/26, the County Government plans to implement the following interventions:

- a. Opening and unclogging drainage systems
- b. Cabro-paving from family bank-KCB-Rafiki in Wote
- c. Installation and maintenance of streetlights and floodlights
- d. Road improvement across the municipalities
- e. Purchase of Wote bus park
- f. Rehabilitation and fencing of Wote Lagoon
- g. Finalization of Sultan Hamud Cadastral Survey
- h. Rehabilitation of Sultan Hamud Decentralized Treatment Facility (DTF)
- i. Construction of boda boda sheds and public toilets
- j. Preparation of Municipal Spatial Plan
- k. Rehabilitation of Emali recreation park and fencing and roofing of water tanks in Emali business center.

2.2.6. Security of Land Tenure – Land Succession

A survey on the land-related challenges in the piloted Wards in FY 2024/25 showed succession and inheritance disputes were the leading challenges, which potentially influence all other challenges negatively as shown.

| No. | Land related Challenges | Percentages |
|-----|-------------------------|-------------|
|-----|-------------------------|-------------|

| | | |
|----|-------------------------------------|----|
| 1. | Succession and inheritance disputes | 39 |
| 2. | Title deed processing problems | 27 |
| 3. | Land subdivision | 19 |
| 4. | Boundary disputes | 13 |
| 5. | Eviction and forced displacement | 2 |

The findings also shown that community members lack the mandatory documents to successfully address the challenge.

| No. | Mandatory Documents Required | Percentage of those who have |
|-----|----------------------------------|------------------------------|
| 1. | Death certificate | 66 |
| 2. | Copies of ID for beneficiaries | 38 |
| 3. | Official land search certificate | 32 |
| 4. | Letters from area chiefs | 24 |
| 5. | Copies of ID from guarantors | 18 |

This indicates a moderate level of readiness among participants and a notable gap in acquiring supplementary identification and administrative paperwork. Enhancing public awareness and streamlining access to these documents through community outreach and administrative support could significantly improve the succession process.

On the duration respondents has been addressing these land challenges, 77% reported having faced these issues for more than five years, indicating the longstanding and persistent nature of land disputes and administrative delays within the community. A smaller portion, 13%, had been dealing with land matters for three to five years, while only 10% reported challenges lasting between zero and two years.

Key barriers contributing to the persistence of unresolved land issues were identified as follows.

| No. | Key Barriers | Percentage of Respondents |
|-----|---|---------------------------|
| 1. | Limited financial resources (unable to afford the legal and administrative costs) | 40 |
| 2. | Lack of knowledge of legal processes | 30 |
| 3. | Family conflicts (complicate succession and inheritance matters) | 16 |

| | | |
|----|-------------------------------|---|
| 4. | Lengthy government procedures | 9 |
| 5. | Fraud or illegal land | 5 |

These insights show the importance of providing financial support to address land-related issues, offering affordable legal aid, simplifying bureaucratic procedures, and strengthening civic education to promote timely and equitable resolution of land matters. Respondents were asked on the importance of addressing the land-related Issues and the findings were as follows.

| No. | The importance attached to resolved land challenges | Percentage of Respondents |
|-----|---|---------------------------|
| 1. | Enable them to develop and invest | 55 |
| 2. | Way to resolve family or community disputes | 25 |
| 3. | Able to access loan using Land as Collateral | 16 |
| 4. | Selling land to meet financial needs | 4 |

The above shown land succession as a key driver of economic empowerment, conflict resolution, and productive land use.

In FY2024/25, seven wards had an allocation toward strengthening land governance at the Wards. The number of Wards with allocation toward land governance increased to 21 in the FY 2025/26. This demonstrates the emerging need toward addressing the land related challenges and a call for the county government to enhance the strategies toward secure land ownership. The programme will be coordinated from the Office of County Attorney.

2.2.7. Social Protection and Inclusion

The FY 2025/26 Budget Estimates present a critical opportunity to advance equity and social justice by reducing disparities, addressing inequalities, and promoting inclusivity. The County Government will prioritize access to quality education and training by enhancing ECDE capitation and investing in the construction of adequate learning infrastructure.

In addition, the County is committed to unlocking the potential of young people through strategic investments in sports development and economic empowerment initiatives. As part of this commitment, the County Government will implement the *Ujuzi Teke Teke* programme in collaboration

with KCB, which has provided a matching grant—ensuring that for every Ksh 1 million allocated, each ward will receive an additional Ksh 1 million. This initiative will be closely linked to the operations of County Technical Training Institutes (CTTIs), the agriculture sector, and the Tetheka Fund to maximize its impact.

Furthermore, the County will invest in the construction of a mini-stadium at Sultan Hamud and operationalize the Makueni Child Protection and Rescue Centre, thereby strengthening support systems for children and enhancing youth development opportunities

2.2.8. Critical Infrastructure Maintenance

An analysis of the public participation data reveals a clear trend: multiple wards across the county always prioritized maintenance of existing infrastructure as a key development need. This includes requests for the repair and rehabilitation of rural access roads, water infrastructure (boreholes, pipelines, tanks), school facilities, market sheds, ECDE centers, and health posts. The prioritization of maintenance in public participation forums sends a strong message: communities want sustained services, not just new projects.

This means that the county government needs to urgently address the emerging trend through Maintenance framework. Maintenance is not a luxury—it is a necessity. To safeguard previous investments and ensure continued service delivery, deliberate budgeting for infrastructure maintenance must be embedded in budgets. Without structured budget line for infrastructure maintenance at the ward level, these assets risk becoming liabilities, rendering the initial investments ineffective.

The county government has responded to this cry by initiating a structured maintenance budget in FY 2025/26. It is a demonstration of a responsible stewardship of public resources to ensure that past investments continue delivering value to citizens. The program will ensure that:

- i. Public service infrastructure and projects are fit for purpose, meet communities' operational needs, statutory requirements and sustainability practices
- ii. Enhanced Guidance in maintenance work necessary to sustain the value of property assets
- iii. Strengthens decentralization, local development and ensures proximate services towards achieving “best value for money.”

2.2 FY 2025-26 Budget Estimates Overview

The FY 2025/26 budget is estimated at Ksh. 11,324,460,965. The main sources of revenue are as follows:

Table 3: Resource Envelope

| Revenue source | Revenue | Ratio |
|---|-----------------------|-------------|
| Equitable share from National Government | 8,866,423,364 | 78% |
| Conditional Allocation - other loans & grants | 958,037,601 | 8% |
| Own Source Revenue - Other Sources | 1,500,000,000 | 13% |
| Total Revenue 2025/26 | 11,324,460,965 | 100% |

| | Revenue | Expenditure |
|-------------------------------------|-----------------------|-----------------------|
| County Executive Expenditure | | 10,474,829,650 |
| County Assembly Expenditure | | 849,631,315 |
| Totals | 11,324,460,965 | 11,324,460,965 |
| Surplus / Deficit | | (0) |
| Ratios | | |
| Development Ratio | 32% | |
| Personnel ratio | 46% | |
| Operations and Maintenance | 22% | |

County Expenditure Budget by Economic Classification

| Economic Classification | FY 2023/24 Revised Budget 2 | FY 2024/25 Printed Budget Estimates | FY 2024/25 Revised Budget (1) | FY 2025/26 Budget Estimates | Ratio |
|--------------------------|-----------------------------|-------------------------------------|-------------------------------|-----------------------------|------------|
| Salaries | 4,653,837,807 | 4,829,771,239 | 5,197,972,381 | 5,197,988,648 | 46% |
| Operation & Maintenance | 3,196,757,365 | 2,645,481,656 | 2,730,846,314 | 2,508,704,278 | 22% |
| Recurrent | 7,850,595,172 | 7,475,252,895 | 7,928,818,695 | 7,706,692,925 | 68% |
| Development | 3,331,739,930 | 3,722,190,283 | 4,299,672,819 | 3,617,768,040 | 32% |
| Total Budget | 11,182,335,102 | 11,197,443,178 | 12,228,491,513 | 11,324,460,965 | |
| Development Index | 30% | 33% | 35% | 32% | |

2.3 FY 2025-26 County Budget

| No | DEPARTMENT | FY 2024/25 Budget Estimates | FY 2024/25 Supplementary Budget (1) Estimates | FY 2025/26 Salary Budget Estimates | FY 2025/26 O&M Budget Estimates | FY 2025/26 Recurrent Budget Estimates | FY 2025/26 Development Budget Estimates | FY 2025/26 Budget Estimates |
|----|---|-----------------------------------|--|---|---------------------------------------|--|--|-----------------------------------|
| 1 | Governorship | 538,726,380 | 521,048,407 | 57,781,847 | 459,570,000 | 517,351,847 | - | 517,351,847 |
| 2 | County Secretary | 135,167,432 | 464,245,270 | 285,392,449 | 73,538,069 | 358,930,518 | - | 358,930,518 |
| 3 | County Attorney | 58,139,383 | 47,740,335 | 20,932,733 | 38,065,052 | 58,997,785 | 29,500,000 | 88,497,785 |
| 4 | Devolution, Public Participation, County administration and Special Programs | 361,354,957 | 347,591,285 | 226,909,613 | 94,376,689 | 321,286,302 | 414,200,000 | 735,486,302 |
| 5 | Finance and Socio-Economic Planning | 571,685,688 | 550,078,932 | 232,388,115 | 256,439,321 | 488,827,436 | 180,301,371 | 669,128,807 |
| 6 | Agriculture, Livestock, Fisheries and Cooperative Development | 525,864,115 | 613,912,435 | 235,736,058 | 32,463,779 | 268,199,837 | 286,134,071 | 554,333,908 |
| 7 | Makueni County Fruit Development and Marketing Authority | 96,728,696 | 82,054,584 | 17,432,207 | 19,568,228 | 37,000,435 | 53,150,221 | 90,150,656 |
| 8 | ICT, Education and Internship | 1,147,927,227 | 1,205,838,148 | 721,713,765 | 87,057,487 | 808,771,252 | 252,500,000 | 1,061,271,252 |
| 9 | Gender, Children, Youth, Sports and Social Services | 238,170,630 | 291,589,787 | 54,564,327 | 26,490,000 | 81,054,327 | 167,653,500 | 248,707,827 |
| 10 | Health Services | 4,151,573,822 | 4,236,924,624 | 2,502,049,461 | 667,711,752 | 3,169,761,213 | 949,925,553 | 4,119,686,766 |
| 11 | Trade, Marketing, Industry, Culture and Tourism | 177,220,000 | 180,206,485 | 67,763,862 | 69,432,815 | 137,196,677 | 75,250,000 | 212,446,677 |
| 12 | Infrastructure, Transport, Public Works, Housing and Energy | 980,006,373 | 1,100,236,837 | 86,855,701 | 78,960,631 | 165,816,332 | 255,050,000 | 420,866,332 |
| 13 | Lands, Urban Planning & Development, | 422,022,717 | 629,129,656 | 60,863,833 | 28,364,011 | 89,227,844 | 329,746,435 | 418,974,279 |

| No | DEPARTMENT | FY 2024/25 Budget Estimates | FY 2024/25 Supplementary Budget (1) Estimates | FY 2025/26 Salary Budget Estimates | FY 2025/26 O&M Budget Estimates | FY 2025/26 Recurrent Budget Estimates | FY 2025/26 Development Budget Estimates | FY 2025/26 Budget Estimates |
|----|---|-----------------------------------|--|---|---------------------------------------|--|--|-----------------------------------|
| | Environment and Climate change | | | | | | | |
| 14 | Wote Municipality | 127,009,066 | 125,445,616 | 3,790,553 | 64,436,312 | 68,226,866 | 86,883,771 | 155,110,637 |
| 15 | Emali-Sultan Hamud Municipality | 109,955,810 | 74,790,011 | 12,610,000 | 30,854,598 | 43,464,598 | 62,233,771 | 105,698,369 |
| 16 | Water, Sanitation and Irrigation | 513,491,577 | 638,440,094 | 86,109,521 | 30,690,877 | 116,800,399 | 403,239,347 | 520,039,745 |
| 17 | Sand Conservation and Utilization Authority | 61,593,879 | 62,753,699 | 26,609,596 | 38,184,536 | 64,794,132 | 14,000,000 | 78,794,132 |
| 18 | County Public Service Board | 78,167,260 | 70,998,317 | 45,866,176 | 25,487,637 | 71,353,813 | - | 71,353,813 |
| | Sub Totals | 10,294,805,012 | 11,243,024,522 | 4,745,369,817 | 2,121,691,793 | 6,867,061,610 | 3,559,768,040 | 10,426,829,650 |
| 19 | County Assembly | 902,638,166 | 985,466,991 | 452,618,831 | 387,012,484 | 839,631,315 | 58,000,000 | 897,631,315 |
| | Sub Totals | 11,197,443,178 | 12,228,491,513 | 5,197,988,648 | 2,508,704,278 | 7,706,692,925 | 3,617,768,040 | 11,324,460,965 |

2.4 Summary of Budget Policies

a. Revenue Mobilization

| Revenue Source | FY 2024/25 | | FY 2025/26 | |
|---|---------------|-------|------------------|-------|
| | Revenue | Ratio | Revenue | Ratio |
| Equitable share from National Government | 8,762,816,136 | 72% | 8,866,423,364.00 | 78% |
| Conditional Allocation - other loans & grants | 990,048,872 | 8% | 958,037,601.00 | 8% |
| Own Source Revenue - Other Sources | 1,471,433,323 | 12% | 1,500,000,000.00 | 13% |

| | | | | |
|--------------------------------|-----------------------|-------------|--------------------------|-------------|
| FY 2023/24 Reallocation Budget | 1,004,193,182 | 8% | - | 0% |
| Total Revenue | 12,228,491,513 | 100% | 11,324,460,965.00 | 100% |

b. Expenditure Analysis

In the first nine months of FY 2024/25, the County's cumulative expenditure amounted to Kshs 6,593,903,338, representing an overall absorption rate of 54 percent. The County Executive spent Kshs 5,974,110,314 out of a budget of Kshs 11,243,024,522, attaining an absorption rate of 53 percent while the County Assembly spending Kshs 619,793,024 from its allocated budget of Kshs 985,466,991, reflecting an absorption rate of 63 percent.

| S/ No | Departments | FY 2024/25 Supplementar y Budget (1) Estimates | Salaries Expenditure 31st March, 2025 | O&M Expenditure as at 31st March, 2025 | Total Recurrent Expenditure as at 31st March, 2025 | Developme nt Expenditure 31st March, 2025 | Total Expenditure as at 31st March, 2025 | Over all Absor ption (%) |
|-------|--|---|--|--|--|---|---|--------------------------------------|
| 1 | Health Services | 4,236,924,624 | 1,634,887,594 | 387,992,530 | 2,022,880,123 | 616,919,316 | 2,639,799,439 | 62 |
| 2 | ICT, Education and Internship | 1,205,838,148 | 537,503,538 | 27,508,842 | 565,012,380 | 60,805,310 | 625,817,690 | 52 |
| 3 | County Secretary | 464,245,270 | 400,313,937 | 39,945,634 | 440,259,572 | | 440,259,572 | 95 |
| 4 | Finance and Socio-Economic Planning | 550,078,932 | 151,757,153 | 260,529,358 | 412,286,511 | 676,526 | 412,963,037 | 75 |
| 5 | Governorship | 521,048,407 | 32,101,026 | 357,114,725 | 389,215,751 | | 389,215,751 | 75 |
| 6 | Infrastructure, Transport, Public Works, Housing and Energy | 1,100,236,837 | 48,253,167 | 27,358,917 | 75,612,084 | 173,396,166 | 249,008,250 | 23 |
| 7 | Agriculture, Livestock, Fisheries and Cooperative Development | 613,912,435 | 168,382,798 | 15,285,941 | 183,668,739 | 65,168,063 | 248,836,802 | 41 |
| 8 | Water and Sanitation | 638,440,094 | 47,838,623 | 17,128,495 | 64,967,118 | 138,786,856 | 203,753,974 | 32 |
| 9 | Devolution, Public Participation, County administration and Special Programs | 347,591,285 | 126,510,797 | 61,497,793 | 188,008,589 | 1,234,054 | 189,242,643 | 54 |
| 10 | Lands, Urban Planning & Development, Environment and Climate Change | 629,129,656 | 33,194,424 | 13,363,065 | 46,557,489 | 136,844,064 | 183,401,553 | 29 |
| 11 | Gender, Children, Youth, Sports | 291,589,787 | 30,313,515 | 37,476,320 | 67,789,835 | 32,026,244 | 99,816,079 | 34 |

| S/ No | Departments | FY 2024/25 Supplementar y Budget (1) Estimates | Salaries Expenditure 31st March, 2025 | O&M Expenditure as at 31st March, 2025 | Total Recurrent Expenditure as at 31st March, 2025 | Developme nt Expenditure 31st March, 2025 | Total Expenditure as at31st March, 2025 | Over all Absor ption (%) |
|-------|--|--|---------------------------------------|--|--|---|---|--------------------------|
| | and Social Services | | | | | | | |
| 12 | Trade, Marketing, Industry, Culture and Tourism | 180,206,485 | 34,410,833 | 41,525,900 | 75,936,734 | 2,465,100 | 78,401,834 | 44 |
| 13 | Makueni County Fruit Development and Marketing Authority | 82,054,584 | | 14,733,953 | 14,733,953 | 29,018,906 | 43,752,859 | 53 |
| 14 | County Public Service Board | 70,998,317 | 24,208,025 | 16,494,365 | 40,702,390 | - | 40,702,390 | 57 |
| 15 | Sand Authority | 62,753,699 | 16,200,700 | 21,980,300 | 38,181,000 | 2,000,000 | 40,181,000 | 64 |
| 16 | Wote Municipality | 125,445,616 | | 38,081,117 | 38,081,117 | 1,682,500 | 39,763,617 | 32 |
| 17 | County Attorney | 47,740,335 | 11,629,296 | 17,031,072 | 28,660,368 | 968,200 | 29,628,568 | 62 |
| 18 | Emali-Sultan Hamud Municipality | 74,790,011 | | 7,262,978 | 7,262,978 | 12,302,277 | 19,565,255 | 26 |
| 19 | Total (County Executive | 11,243,024,522 | 3,297,505,426 | 1,402,311,305 | 4,699,816,731 | 1,274,293,583 | 5,974,110,314 | 53 |
| 20 | County Assembly | 985,466,991 | | | 619,793,024 | - | 619,793,024 | 63 |
| | Total Budget | 12,228,491,513 | 2,184,174,400 | 751,201,750 | 5,319,609,755 | 1,274,293,583 | 6,593,903,338 | 54 |

c. Debt and Debt financing

According to the 2020 credit rating conducted by Global Credit Rating (GCR) on behalf of the National Treasury, the World Bank, and the Commission on Revenue Allocation (CRA), Makueni County demonstrates a robust capacity to manage debts below Ksh. 2 billion. In compliance with Section 179(1) of the PFM Regulations, 2015, and based on audited revenues for FY 2023/24 of Ksh. 9.87 billion, the county can borrow up to Ksh. 1.97 billion.

To accelerate development while maintaining fiscal discipline, the County is strategically positioning itself to issue an Infrastructure Bond; a structured, long-term financing instrument designed to unlock capital for transformative projects in transport, water, and energy sectors.

Beyond infrastructure bonds, the county is also exploring the issuance of green bonds to mobilize resources for urban renewal and climate-resilient initiatives. These innovative financing tools aim to attract private sector investment, enhance financial sustainability, and reduce reliance on traditional revenue sources.

All borrowing will be undertaken prudently, supported by a robust debt management framework to ensure affordability, accountability, and full alignment with national and county fiscal policies. Makueni County remains firmly committed to sustainable financing strategies that balance current development needs with long-term financial stability.

2.5 Summary of Key Programmes

The total development budget is Kshs. **3,617,768,040** which is classified into ward development, the Head quarter development and conditional allocations development.

| Classification | Amount |
|-------------------------|----------------------|
| Ward Projects | 990,000,000.00 |
| Conditional allocations | 958,037,601 |
| HQ Development | 1,669,730,439.00 |
| Total | 3,617,768,040 |

A. Department of ICT, Education and Internship

The total development budget is Ksh 252,500,000, comprising Ksh 228,000,000 wards allocation and Ksh 24,500,000 for headquarters allocation.

| No | Item | Amount (M) |
|-----------|---|-------------------|
| 1. | CTTI Development and capitation | 10.0 |
| 2. | Government Automation -Government Automation - CIHMIS Phase two | 10.0 |
| 3. | Construction of Uma Primary School ECDE-Mbooni | 4.5 |
| 4. | Education and ICT – Ward allocation | 228.0 |
| | Total | 252.5 |

B. Agriculture, Irrigation, Livestock, Fisheries and Cooperatives

The total development budget is Ksh 286,134,071 comprising Ksh 72,700,000 wards allocation and Ksh 213,434,071 for headquarters allocation.

| No. | Item | Amount (M) |
|------------|---|-------------------|
| 1. | Agriculture extension programme | 18.0 |
| 2. | Agriculture Mechanization Services(AMS)(farm ponds rehabilitation - Provision of mechanization services) | 4.0 |
| 3. | Artificial Insemination (AI) | 2.0 |
| 4. | Livestock Disease Control | 7.0 |
| 5. | Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kioks) | 10.0 |
| 6. | Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP) | 5.0 |
| 7. | IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP) | 151.52 |
| 8. | Kenya Agricultural Business Development Project (KABDP) | 10.92 |
| 9. | Certification of 4000 hectares, establishment of new zones in Makueni, Mbooni and Kaiti Sub counties- procurement of Philemon and fruit fry traps and | 5.0 |

| No. | Item | Amount (M) |
|-----|---|---------------|
| | solarization | |
| 10. | Agriculture Development – Ward allocation | 72.7 |
| | Total | 286.14 |

C. Water and Sanitation

The total development budget is Ksh 403,239,347 comprising Ksh 258,300,000 wards allocation and Ksh 144,939,347 for headquarters allocation

| No | Item | Amount (M) |
|-----|---|------------|
| 1. | Prefeasibility; Construction of Flagship earth dams | 1.0 |
| 2. | Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project | 10.0 |
| 3. | Water project security systems | 5.0 |
| 4. | Construction of a new sump tank, relocation of solar panels and construction of a latrine at Kaiti 2 | 5.0 |
| 5. | Distribution of Kyala Earth Dam Water Project | 15.0 |
| 6. | Water Treatment & Distribution of Katilini Earth Dam Water Project | 24.23 |
| 7. | Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU) | 15.0 |
| 8. | Completion of Kamunyolo Sump and relocation of the pipes | 3.5 |
| 9. | Construction and distribution of water from Mweini Concrete dam | 13.7 |
| 10. | Further Distribution Of Kinze Water Project/Mbumbuni Scheme | 5.8 |
| 11. | Kiboko Twaandu water project World Vision Kenya Matching grant | 7.5 |
| 12. | Drilling of Mukuyuni Sub County Hospital Borehole | 2.0 |
| 13. | Construction of Drift, Sump, Pumping systems and distribution in Ngakaa Dam in partnership with NDMA | 15.0 |
| 14. | Drilling of Kathonzweni market borehole | 5.0 |
| 15. | Drilling and test pumping unit(DTU) - maintenance Rig | 5.0 |
| 16. | Irrigation Development Programme | 2.0 |
| 17. | Kenya Water and Sanitation and Hygiene (K-WASH)Programme | 4.0 |
| 18. | Turkish Cooperation and Coordination Agency(TIKA) | 4.2 |

| | | |
|-----|---|---------------|
| 19. | Drilling of SEKU Wote University borehole | 2.0 |
| 20. | Water and Sanitation-Ward allocation | 258.3 |
| | Total | 403.23 |

D. Health services

The total development budget is Ksh 949,925,553 comprising Ksh 71,100,000 wards allocation, Ksh 96,136,000 for headquarters allocation, donor funding Ksh 176,689,533 and AIA Ksh. 600,000,000

| No | Item | Amount (M) |
|-----------|---|-------------------|
| 1. | Upgrading of six model health facilities (one model health facility per sub county) through equipping, adequate staffing and renovations to provide comprehensive health care services | 9.0 |
| 2. | Construction of MCRH Microwave housing | 23.0 |
| 3. | Purchase and installation of mortuary fridges | 10.0 |
| 4. | Purchase of medical equipment | 5.0 |
| 5. | Kisayani health centre wards | 10.0 |
| 6. | Nziu Health Centre-Installation of solar power | 2.5 |
| 7. | Construction of Laboratory at Kyambeke health center | 2.0 |
| 8. | Construction of outpatient block at Nthongoni Health Center | 10.0 |
| 9. | Upgrading and construction of ward at Mukuyuni Sub County Hospital | 10.0 |
| 10. | Nutrition Programme - matching grant | 2.0 |
| 11. | DANIDA – Matching grant for level 2 and 3 facilities | 12.6 |
| 12. | Nutrition International Donor funding | 21.0 |
| 13. | DANIDA- Primary healthcare in devolved context | 11.4 |
| 14. | Conditional Allocation for Community Health Promoters (CHPs) Project | 113.7 |
| 15. | Basic Salary Arrears for County Government Health Workers. | 30.6 |

| | | |
|-----|--|--------------|
| 16. | Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals | 182.4 |
| 17. | SHIF/SHA Reimbursements | 417.6 |
| 18. | Health Infrastructure - Ward Allocations | 77.1 |
| | Total | 949.9 |

E. Trade, Marketing, Industry, Culture and Tourism

The total development budget is Ksh 75,250,000 comprising Ksh 4,250,000 wards allocation and Ksh 71,000,000 for headquarters allocation

| No | Items | Amount (M) |
|-----------|--|-------------------|
| 1. | Construction of Nunguni Modern Market - Kilungu Ward | 50.0 |
| 2. | Market Infrastructure Improvement (Kathonzweni, Wote, Matiliku, Makindu, Kambu, Kikima, Em ali, Kibwezi, Kalawa, | 3.25 |
| 3. | Construction of Yanganga public toilet | 0.75 |
| 4. | MSMEs Development Programme | 3.0 |
| 5. | Cottage/Jua Kali industry development (2 per sub county) | 2.0 |
| 6. | Tourism infrastructure improvement at Makongo solar and tanks | 2.0 |
| 7. | Tourism infrastructure improvement at Nzaui Religious Centre | 2.0 |
| 8. | Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka | 1.0 |
| 9. | Skip Bins (Mtito Andei, Tawa, Kibwezi, Malili,) | 2.0 |
| 10. | County signage and branding | 2.0 |
| 11. | Cultural sites and infrastructure improvement | 3.0 |
| 12. | Trade-Ward Allocation | 4.25 |

| | | |
|--|--------------|--------------|
| | Total | 75.25 |
|--|--------------|--------------|

F. Infrastructure, Roads, Public works and Energy

The total development budget is Ksh 255,050,000 comprising Ksh wards 163,050,000 allocation and Ksh 92,000,000 for headquarters allocation

| No. | Item | Amount (M) |
|------------|--|-------------------|
| 1. | Green energy promotion | 3.5 |
| 2. | Housing Programme | 1.0 |
| 3. | Maintenance of street/flood lights- Climate action | 10.0 |
| 4. | Rural Electrification Programme - REREC Matching grant | 30.0 |
| 5. | Maintenance of Electric Fence | 6.0 |
| 6. | Construction of Kitende Drift | 14.0 |
| 7. | Construction of Kyambui Drift | 5.0 |
| 8. | Construction of Londokwe Drift | 7.5 |
| 9. | Construction of Kithioni Drift | 15.0 |
| 10 | Infrastructure and Roads development-Ward Allocation | 163.1 |
| | Total | 255.1 |

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

The total development budget is Ksh 329,746,435 comprising Ksh 10,000,000 wards allocation and Ksh 319,746,435 for headquarters allocation

| No. | Item | Amount (M) |
|------------|--|-------------------|
| 1. | IDA (World Bank) Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG) | 35.0 |
| 2. | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant | 142.8 |
| 3. | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant | 11.0 |
| 4. | Climate change Fund Board | 6.0 |

| | | |
|--------------|---|--------------|
| 5. | CCIS(County Climate Institutional Support) FLLoCA Matching Grant | 11.0 |
| 6. | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant | 88.0 |
| 7. | Purchase of land for Kambu market shed | 5.0 |
| 8. | Survey of Tawa Township | 10.0 |
| 9. | Purchase of Survey (RTK) of equipment | 3.0 |
| 10. | Survey for titling of Wote townships Public Utilities | 4.0 |
| 11. | Preparation of Local Physical and Land Use Development Plan for Aimi Ma Kilungu Trading center | 4.0 |
| 12. | Lands and urban planning -Ward Allocation | 10.0 |
| TOTAL | | 329.8 |

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

The total development budget is Ksh 167,653,500 comprising Ksh 91,700,000 wards allocation and Ksh 75,953,500 for headquarters allocation

| No | Item | Amount (M) |
|--------------|---|-------------------|
| 1. | Construction of Mini stadium in Sultan Hamud | 25.0 |
| 2. | KYISA Games | 20.0 |
| 3. | Makueni County Empowerment Fund | 1.0 |
| 4. | Ultra poor graduation model | 1.95 |
| 5. | Gender based violence Mitigation Programme | 3.0 |
| 6. | Youth Empowerment-Makueni youth fair) | 2.0 |
| 7. | Youth empowerment-Boda boda support programme | 3.0 |
| 8. | Sport Development programme | 10.0 |
| 9. | Supa Cup | 10.0 |
| 10. | Gender-Ward Allocation | 91.7 |
| Total | | 167.65 |

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

The total development budget is Ksh 414,200,00 comprising Ksh 13,300,000 wards allocation and Ksh 400,900,000 for headquarters allocation

| No | Item | Amount (M) |
|-----------|--|-------------------|
| 1. | IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP) | 352.5 |
| 2. | IDA(World Bank)-Second Kenya Devolution Support Program- | 37.5 |

| | | |
|----|--|--------------|
| | Institutional Grant-Level 1 Grant((KDSP) | |
| 3. | KDSP-II Matching Grant | 10.0 |
| 4. | Fencing of Makindu Fire station(stalled) | 0.9 |
| 5. | Devolution-Ward Allocation | 13.3 |
| | Total | 414.2 |

J. Finance and Socio Economic Planning

The total development budget is Ksh 189,301,337 comprising Ksh 40,100,000 wards allocation and Ksh 149,201,371 for headquarters allocation

| No | Item | Amount (M) |
|-----------|--|-------------------|
| 1. | Supplementary Projects for poor and marginalized areas | 134.2 |
| 2. | Equipping and fencing of County Treasury - Water tower, fencing, equipping boardroom, store, and warehouse shelves and roofing of containers | 15.0 |
| 3. | Maintenance of Critical Infrastructure-Ward Allocation | 40.1 |
| | Total | 189.3 |

K. County Attorney

The total development budget is Ksh 29,500,000 for wards allocation

| No | Item | Amount (M) |
|-----------|---|-------------------|
| | Land Governance(Legal Clinics and Legal Aids for Land Ownership and Succession Support) | 29.5 |
| | Total | 29.5 |

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

The total development budget for the SAGAS is Ksh 216,267,763.46 with Wote municipality having Ksh 86,883,771, Emali Municipality Ksh 62,233,771.00, Sand Authority Ksh 14,000,000 and Fruit Development Authority Ksh 53,150,221.46

| No | Item | Amount (M) |
|-----------|--|-------------------|
| | Emali /Sultan Hamud | 62.2 |
| | Wote Municipality | 86.9 |
| | Makueni County Fruit Development and Marketing Authority | 53.2 |
| | Sand Authority | 14.0 |
| | Total | 216.3 |

CHAPTER THREE: KEY ASSUMPTIONS AND NOTES

The FY 2025-26 budget has been prepared taking into consideration the following key assumptions;

3.1 Economic Assumptions

Makueni County has exhibited consistent economic growth and resilience, thereby establishing itself as a model for sustainable development within Kenya. As of 2023, the Gross County Product (GCP) of Makueni stood at **Kshs 151.12 billion**, representing a 39 percent increase from Kshs 108.7 billion recorded in 2019, and an 11.12 percent growth from the **Kshs 136 billion** reported in 2022. Despite these gains, Makueni's contribution to the national economy remains modest, with an average annual growth rate of 1.1 percent—substantially below the national Gross Domestic Product (GDP) growth rate of 4.6 percent.

The county's economy is predominantly driven by the agricultural sector, which accounts for **1.3** percent of the national agricultural output. The sector's emphasis on value addition in key commodities underpins its significance. According to the 2023 GCP report, the agricultural sector was valued at **Kshs 39 billion**, contributing 26 percent to the county's total GCP and maintaining its position as the principal driver of economic activity.

Infrastructure development constitutes another significant catalyst for economic expansion. Notably, the county has made strides in expanding its road network and increasing household electricity connectivity, rising from 26.2 percent in 2020 to 31.3 percent in 2021. Looking forward to 2025, Makueni County is projected to sustain its economic momentum by capitalizing on agriculture, infrastructure development, and eco-tourism. Strategic investments in agro-processing, irrigation infrastructure, and rural electrification are expected to enhance productivity and elevate living standards. Nevertheless, structural challenges—including climate variability, political unrest, and limited industrialization—pose risks to accelerated economic transformation, necessitating targeted policy interventions to ensure sustained and inclusive growth.

3.2 Financial assumptions

a. Improved Cash Flows

County revenues mainly come from National Government transfers, Own Source Revenues, and support from development partners. However, National Government transfers have often been delayed by more than three

months beyond the agreed disbursement timelines. To manage this challenge, the County has secured a short-term bank credit facility to ensure timely payment of staff salaries, maintaining an amount equivalent to the expected transfers. The Council of Governors, together with the National Treasury, is working to develop a formula that will guarantee counties receive funds as scheduled. This formula is expected to facilitate the timely release of resources from the exchequer

b. Enhanced Own Source Revenue

The county has continuously enhanced its revenue mobilization strategies which resulted to a growth of 17 percent in the total revenues mobilized in FY 2023/24. The county projects to mobilize KShs 1,500,000,000 as own source revenue. The projections are expected to increase to KShs 1,700,000,000 in the medium term.

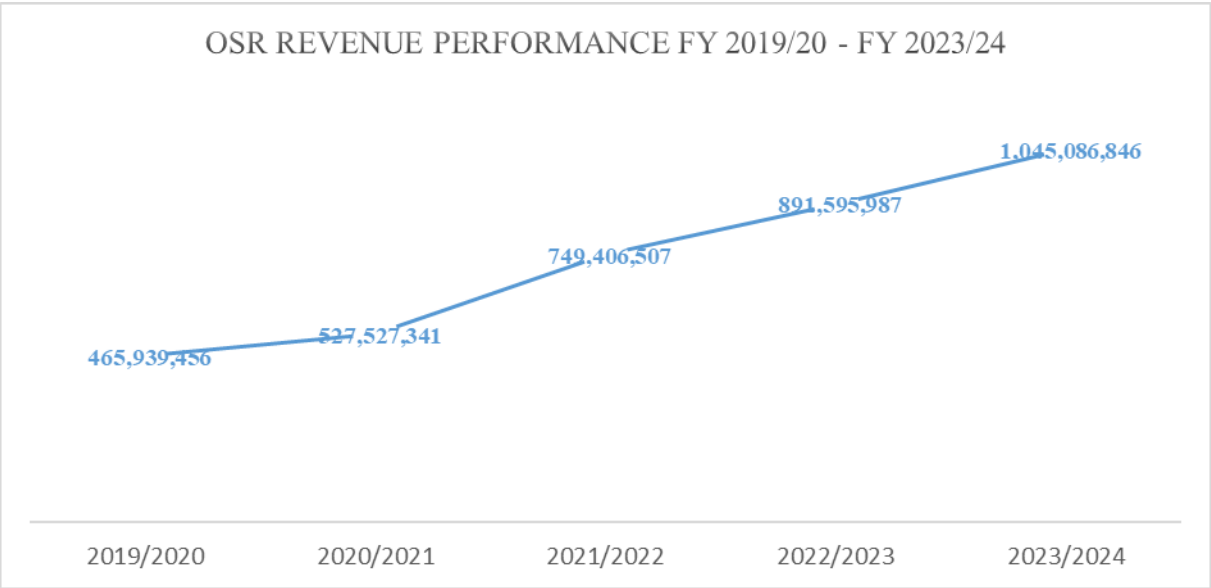


Figure 1: County Own Source Revenue FY 2018/19 – 2023/24
Source: County Treasury, 2025

In the last three years, the County has achieved a 39 percent increase in Own Source Revenue (OSR), growing from KShs 749,406,507 in FY 2021/22 to Kshs 1,045,086,846 in FY 2023/24. Between FY 2019/20 and FY 2023/24, OSR has recorded an average annual growth rate of 23 percent. The share of OSR in financing the County budget has also steadily risen, reaching 11 percent in FY 2023/24, compared to less than 10 percent in previous years. Our goal is to raise this proportion further to 20 percent by 2027. The growth in OSR is expected to be consisted as the government implements the following strategies:

- i. **Broadening the tax base:** The government has put strategies in place to ensure minimal tax evasion, enhance ease of doing business and bringing more customers on board as opposed to increasing tax rate.
- ii. **Tap on the Potential of Land Based Revenue:** The County will implement several initiatives to enhance land management and revenue collection. These include the assignment of specific markets to officers for direct oversight, and the integration of all properties into a Geographic Information System (GIS) for better mapping and tracking. Continuous market outreach is being carried out through plot owners' associations across various markets to strengthen engagement. The County has also operationalized the ArdhiMakueni portal, a self-service platform that allows property owners to manage their property records online. Furthermore, the issuance of land ownership documents, including transfer documents, has been prioritized to streamline land transactions and enhance property rights
- iii. **Adoption of 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.
- iv. **Continuous stakeholder engagement:** 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 Unstructured Revenue streams:** Key measures include strengthening market supervision across all major and minor markets, and implementing auto-billing systems to ensure consistent monthly payments for key revenue streams such as matatu operations, market slabs, and bodaboda fees. Comprehensive mapping and creation of databases for all market sheds, slabs, and parking slots within the County will be undertaken. Additionally, the development and enforcement of guidelines on market entrance fees are expected to standardize collections. Continuous maintenance, including watering of stockyards, will be carried out to improve service conditions.

- vi. **Improving AIA and hospital Revenue Streams:** Key initiatives will include supporting entities and municipalities such as Wote and Emali/Sultan Hamud Municipalities, the Sand Authority, Makueni Fruit Processing Plant, and water companies in developing Revenue Enhancement Strategies. Efforts are also being made to coordinate SHA claims and collections with the County Treasury, integrate SHA claims officers into the main revenue reporting and tracking system for better coordination, and build the capacity of Medical Superintendents in revenue mobilization and reporting.

c. Adherence to Fiscal Responsibility Principles

The county government has adhered to the fiscal responsibility principles as follows:

- i. **The County Government's recurrent expenditure shall not exceed the county government's total revenue.** In FY 2025/26, the county government's recurrent expenditure amounts to **Kshs 7,706,692,925** against a projected revenue of Ksh 11,324,460,965, thus remaining within the limits of the PFM Act, 2012.
- ii. **Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure.** The allocation to development in FY 2025/26 is Kshs 3,617,768,040 which translates to **32 percent** of the total county budget.
- iii. **The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.** The county government's share of wages and employee benefits to revenue is 46 percent which exceeds the statutory requirement of 35 percent of the county government's revenue. This is attributed to mandatory salary and benefit increments for staff, the increase in Statutory deduction (Housing levy), conversion of the ECDE teachers into permanent and pensionable terms, compliance with Clinical Officers CBA and 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.
- iv. **Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.** The FY 2025/26 budget will be financed through equitable share, conditional loans and grants and own source revenue therefore, no debt will be incurred.

- v. **Public debt and obligations shall be maintained at a sustainable level as approved by the County Government (CG).** The FY 2025/26 budget has factored payment of pending bills which include Lap trust and LAP Fund pending bill of Kshs. 39,500,000 and Retiree arrears amounting to Kshs 30,222,945
- vi. **Fiscal risks shall be managed prudently.** The county has established an audit committee that plays a key role in identifying, quantifying, and managing fiscal risks going forward. The allocation for the Audit unit and Enterprise risk management unit amounts to Kshs.5, 000,000 and Kshs 1,000,000 respectively. The allocation will go a long way in risk identification and mitigation
- vii. **A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.** The county government is projecting to raise Kshs. 1,500,000,000 from own source revenue through consistent tax policies, implementing gradual tax reforms, and engaging stakeholders to ensure transparency and compliance.

d. Alignment to Ceilings

The CFSP 2025 outlined policy goals and priority development areas that guided the budget estimates for FY 2025/26. The revenue estimates for this period adhered to the approved 2025 County Fiscal Strategy Paper (CFSP). However, there were deviations in the economic classification items, as shown in the Table below.

Table: 2025 CFSP against FY 2025/26 submitted Budget Estimates

| Expenditure Item | 2025 CFSP Projections | 2025/26 Submitted Estimates | Variance |
|---|------------------------------|------------------------------------|-----------------|
| Revenues | | | |
| Equitable share from National Government | 8,866,423,364 | 8,866,423,364 | 0 |
| Conditional Allocation - other loans & grants | 958,037,601 | 958,037,601 | 0 |
| Own Source Revenue - Other Sources | 1,500,000,000 | 1,500,000,000 | 0 |
| Total Budget | 11,324,460,965 | 11,324,460,965 | 0 |
| Expenditures | | | |
| Operations and Maintenance | 2,434,774,09 | 2,512,094,68 | - |

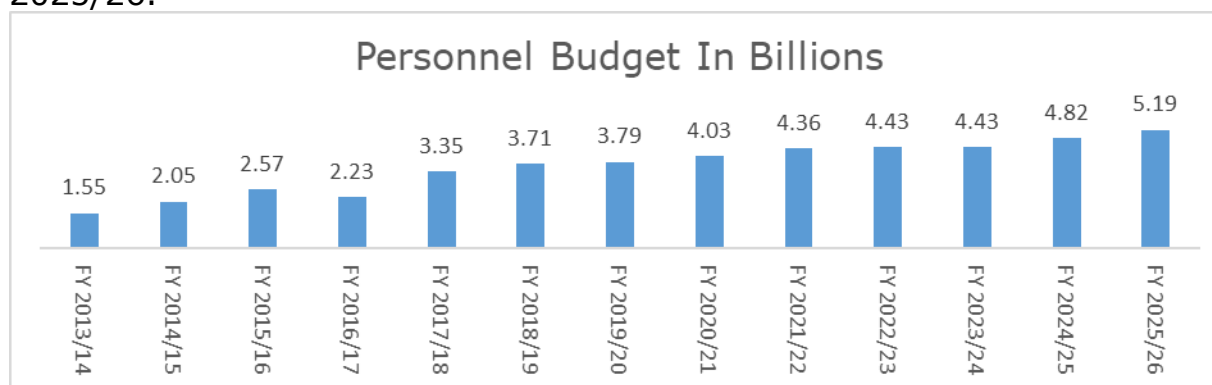
| | | | |
|--|----------------------|----------------------|-----------------------|
| | 9 | 1 | 77,320,582.26 |
| Personnel Emoluments | 5,194,598,244 | 5,194,598,244 | - |
| Recurrent Total | 7,629,372,343 | 7,706,692,925 | -77,320,582.26 |
| Development Budget | 3,695,088,622 | 3,617,768,040 | 77,320,582.26 |
| Total | 11,324,460,965 | 11,324,460,965 | -0.00 |
| Percentage share of personnel emoluments | 45.87% | 45.87% | 0.00% |
| Percentage share of Operations and Maintenance | 21.50% | 22.18% | -0.68% |
| Percentage share of own source revenue | 13.25% | 13.25% | 0.00% |
| Percentage share of recurrent to budget | 67.37% | 68.05% | -0.68% |
| Percentage share of Development Budget | 32.63% | 31.95% | 0.68% |

The operations and maintenance budget experienced an increase of Kshs 77,320,582.26 while development budget declined by 77,320,582.26.

e. 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 the New Salaries and Remuneration Commission and the return to work formula for the clinical officers in the health department. 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 2025/26.



f. Payment of Pending Bills

The government has managed to pay Kshs 534,411,858.45 of pending bills for both development and recurrent expenditures and plans to pay the remaining balance by 30th June 2025. 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.

g. External Resource Mobilization

The County's resource envelope is diminishing at an accelerating rate, necessitating the exploration of alternative sources of development financing. To this end the county has received various matching grants for different programmes. These include; KDSP II, Kenya Agricultural Business development Project (KABDP), IDA (World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP), REREC, FFLOCA, DANIDA, Kenya Urban Support Project and KCB support to Youth Empowerment. 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. Strengthen the External Resource Mobilization Unit and the Directorate of Strategic Partnerships to enhance the county's capacity to secure donor funding through the preparation of high quality Requests for Proposals (RFPs), participation in competitive grant processes, and improved donor mapping and intelligence
- ii. Formulate a County Public Private Partnerships (PPP) Policy to guide collaboration with private sector actors.
- iii. Develop a County Public Investment Management (PIM) Framework to enhance the efficiency and effectiveness of public investment initiatives.
- iv. Engage county stakeholders in establishing clear coordination mechanisms to align external stakeholder interventions with county development priorities.
- v. Foster an enabling environment for private sector investment and innovation aimed at stimulating employment creation and income generation for the local population.

- vi. Leverage partnerships with regional economic organizations, such as the South Eastern Kenya Economic Bloc (SEKEB), to attract additional 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 Incorporation of Public Participation Data into the FY 2025/26 Budget

Makueni County has established a robust framework for citizen engagement and public consultation to ensure that the FY 2025/26 Budget is fully aligned with community needs and priorities. Central to this process were the operationalized Ward Development Committees, which facilitated direct consultations with citizens, community-based organizations, and other key stakeholders. Through these engagements, the county gathered critical input that shaped the development priorities and interventions reflected in the budget.

The public participation data directly informed the preparation of the Annual Development Plan (ADP) 2025/26, County Fiscal Strategy Paper (CFSP) 2025/26 and FY 2025/26 Budget estimates ensuring coherence and alignment across planning and budgeting documents. A whole-of-government approach was employed, where the County Executive Committee provided strategic policy direction, and Chief Officers and Directors offered technical leadership to the participation teams. These teams coordinated project appraisals and feasibility studies to validate and cost citizen proposals, ensuring that only viable projects were prioritized.

Technical officers across wards played a vital role in guiding communities by using county data and statistics to assess the feasibility of proposed initiatives. This technical appraisal process was fully integrated into the budgeting cycle, ensuring that the final prioritized projects and programs were both responsive to public input and aligned with the county's strategic goals.

Furthermore, teams overseeing the participation process ensured a seamless linkage between the outputs of CFSP consultations and the budget preparation. The carefully structured participation roadmap allowed for adequate time for technical reviews, validation, and alignment of community proposals with the county’s fiscal and strategic frameworks.

The final FY 2025/26 budget estimates therefore represent a synthesis of citizen priorities, technical validation, and strategic county planning. To sustain this participatory momentum post-budget approval, the County Government plans to strengthen feedback mechanisms to enhance transparency and accountability. Additionally, the establishment of Project Management Committees will ensure community oversight in the implementation of projects and programs, fostering a sense of ownership and promoting effective execution of citizen-driven development initiatives.

3.5. Measures taken by the County Government to implement recommendations made by the County Assembly with respect to the budget for the previous financial year

| No | Recommendation | Measures taken |
|-----------|---|--|
| a. | The Committee amended the submitted FY 2024/25 Budget Estimates to include all the conditional grants in the County Additional Allocations Bill, 2024. | The FY 2025/26 budget estimates includes receipts with respect to conditional loans and grants allocations. |
| b. | That departments and entities should have the necessary documentation of a flagship project before the project is allocated funds. The concept notes, feasibility studies, environmental impact assessment and designs should accompany proposed budget allocation submitted to the County Assembly as supporting documents on 30th April every year. | The County has a flagship committee which approves the budgetary allocation and implementation of flagship projects. The committee approves allocation of funds to flagship projects upon provision of project proposals, feasibility studies, designs, Bill of Quantities and EIAs. |

| | | |
|----|--|--|
| c. | The County Treasury should pursue drafting both a public investments Management framework and a tariffs and pricing Bill. The framework and the bill should be submitted to the County Assembly by 1st October, 2024. | The County Treasury will prepare and submit investments Management framework and a tariffs and pricing Bill for submission to County Assembly by 30th September 2025 |
| d. | The ward allocations per ward have been revised upward to Kshs. 39 million by Kshs. 6 million from Kshs. 33 million. Therefore, all subsequent budgets submitted to the County assembly should include at least Kshs 39 million per ward. | The development budget is guided by the allocation of equitable share and own source revenue projections. The County has maintained the Ksh. 33 million allocations to each ward. The projects were identified through public engagements and affirmed by development committees during validation forum |
| e. | The Department of ICT, Education and Internship should review the development and management of CTTIs in consideration to the both the Competency Based Curriculum and the National Government policy on hundred percent transition. A report on the review should be submitted to the Committee on ICT, Early Childhood Education and vocational training by 30th October, 2024 | The County is giving scholarships and bursaries to needy students in the CTTIs, introduced new courses e.g. driving course and partnered with KCB in <i>ujuzi teke teke</i> through the CTTIs. The KCB partnership programme county allocation is Kshs. 29 million The partner is funding an equivalent amount bringing the total funding to Kshs. 58 million. The County organized CTTI exhibition in September 2024 to demonstrate the various courses and skills at Spring hills- Kwa kakulu. |
| f. | The Department of Agriculture, Livestock, Fisheries and Cooperative Development in collaboration with the Department of Trade, Marketing, Industry, Culture and Tourism should institute and implement strategies | The Department, through the National Value Chain Development Project (NAVCDP) funded by the International Development Association (IDA) under the World Bank, is currently implementing strategies aimed at boosting |

| | | |
|--|---|--|
| | <p>to expand market for key value chains as the County Government and Development Partners continues to invest in the value chains. The strategies instituted and their status of implementation should be submitted to the Committee on Agriculture, Livestock and Food Security by 1st September, 2024.</p> | <p>market participation and value addition for key value chains in Makueni County. The key value chains identified under this project include: Dairy, Tomato, Poultry, Mango, Apiculture (Beekeeping).</p> <p>The main objective of the National Value Chain Development Project is to increase market participation and value addition for targeted farmers in these select value chains. To achieve this, the Department is focusing on improving both the local and international market access for Makueni's agricultural products.</p> <p>In addition, the Department has already initiated several strategies to expand the markets for Makueni County's key value chains, including:</p> <p>a) Makueni Fruit Processing Plant: The Makueni Fruit Processing Plant is a key infrastructure initiative aimed at adding value to Makueni's fruit produce, particularly mangoes, through processing. This will enable farmers to access new markets and increase their income by providing processed fruit products such as juices and dried fruits.</p> <p>b) Pack House for Export Market: The establishment of a pack house is another strategy aimed at meeting the standards required for exporting Makueni's agricultural products, especially fruits. This facility will ensure that our produce</p> |
|--|---|--|

| | | |
|--|--|--|
| | | <p>is properly packed and meets international quality standards, thus opening doors to lucrative export markets.</p> <p>These initiatives, alongside the broader support provided through the NAVCDP, will increase the competitiveness of Makueni's agricultural products and enhance the livelihoods of our farmers.</p> |
|--|--|--|

CHAPTER FOUR: BUDGET EXECUTION MECHANISM

The county government will utilize lessons learned from previous budget executions to enhance the implementation of FY 2025/26 budget estimates. Key among the expected priorities will be; timely approvals and implementation of projects and programmes and 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 the implementation of the FY 2025-26 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 adhere to the 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 expenditures 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 project management.

CHAPTER FIVE: RISK AND MITIGATION MEASURES

This section outlines the potential risks while implementing FY 2025/26 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 |
|--|---|---|
| Reduction of Equitable share by The National Treasury | FY 2024/25 Equitable Share was reduced by Kshs. 265, 507,864. Given the current revenue performance from the KRA, the same trend is likely to reoccur. | Enhance its own source revenue collection and engagement with other development partners to help plug the financial gap if it comes up. |
| Policy decisions affecting revenue collection in the county | <ul style="list-style-type: none"> • An 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), and foreign exchange rates may pose a potential fiscal threat to 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 | Fiscal uncertainty may arise | <ul style="list-style-type: none"> • Continuous monitoring of |

| | | |
|--|--|---|
| Commitments and Contingent liabilities | from pending or threatened legal actions, regulatory investigations, or contractual obligations. | these risks before they materialize <ul style="list-style-type: none"> • Operationalize the enterprise risk management policy |
| Vandalism of infrastructure projects | Vandalism of water infrastructure projects across the county | <ul style="list-style-type: none"> • Installation of Security apparatus in the infrastructure projects • Implement dispute resolution measures to address the vandalism of water projects • Enhance community involvement and ownership of the project including employment of Guard personnel |
| Climate Change Related Fiscal Risks to the Economy | Frequent and extreme weather events ranging from droughts, floods, and landslides, causing major socio-economic and developmental challenges to the economy. | <ul style="list-style-type: none"> • Investment in resilient infrastructure across sectors such as energy, water resources, agriculture, and tourism. • Establishment of a critical infrastructure maintenance budget line to address some of the emerging |

CHAPTER SIX: KEY STATISTICS

10.1. Revenue Performance and MTEF Projections

| No | Sources | FY 2022/23 Actual | FY 2023/24 Targets | FY 2023/24 Actual | FY 2024/25 Targets | FY 2024/25 Actual for 9 months | FY 2025/26 Targets | FY 2026/27 Projections | FY 2027/28 Projections |
|----|---|----------------------|--------------------------|----------------------|--------------------------|--------------------------------------|-----------------------|---------------------------|---------------------------|
| 1 | Advertisement and Wall Branding Fees | 13,800,222 | 20,000,000 | 13,299,478 | 20,922,470 | 17,185,493 | 23,960,000 | 24,460,000 | 25,960,000 |
| 2 | Agricultural Cess Fees | 13,777,120 | 18,000,000 | 16,489,285 | 18,000,000 | 15,109,373 | 21,600,000 | 23,600,000 | 25,600,000 |
| 3 | ASK Show Fees | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | - |
| 4 | Building Materials Cess Fees | 2,639,920 | 3,000,000 | 4,123,200 | 3,000,000 | 2,772,300 | 3,590,000 | 4,890,000 | 5,590,000 |
| 5 | Community Information Centres Fees | 268,890 | 1,000,000 | 555,900 | 1,000,000 | 325,130 | 1,200,000 | 1,200,000 | 1,200,000 |
| 6 | Conservancy Fees | 4,620,900 | 6,000,000 | 5,207,800 | 6,000,000 | 3,100,069 | 6,180,000 | 6,500,000 | 7,180,000 |
| 7 | Cooperative Audit Services Fees | 245,740 | 300,000 | 197,990 | 300,000 | 129,440 | 380,000 | 400,000 | 400,000 |
| 8 | Development Approvals Fees (All Lands Development Fees) | 15,350,680 | 45,000,000 | 19,325,041 | 48,000,000 | 14,867,262 | 50,000,000 | 53,000,000 | 55,000,000 |
| 9 | Fines and Penalties Fees | 1,008,621 | 1,000,000 | 1,928,388 | 1,000,000 | 1,561,097 | 1,200,000 | 3,000,000 | 3,000,000 |
| 10 | Fire Certificate Fees | 829,500 | 1,000,000 | 2,286,850 | 1,400,000 | 2,467,450 | 1,200,000 | 3,000,000 | 3,500,000 |
| 11 | Hire Of County Facilities / Equipment /Gym Fees | 520,000 | 1,000,000 | 536,600 | 1,000,000 | 1,322,250 | 1,200,000 | 1,200,000 | 1,200,000 |
| 12 | Liquor License Fees | 46,830,100 | 70,000,000 | 45,208,580 | 70,000,000 | 22,895,279 | 73,850,000 | 70,000,000 | 75,850,000 |
| 13 | Market Entrance Fees | 21,947,089 | 45,000,000 | 28,690,760 | 45,000,000 | 20,877,904 | 50,000,000 | 50,000,000 | 52,000,000 |
| 14 | Motor Vehicle/Cycle Reg Fees | 2,250,949 | 3,000,000 | 3,763,503 | 3,500,000 | 2,846,500 | 3,590,000 | 4,500,000 | 5,000,000 |
| 15 | Parking Fees | 23,747,047 | 43,000,000 | 33,763,080 | 44,000,000 | 28,612,130 | 51,510,000 | 51,800,000 | 52,510,000 |

| No | Sources | FY 2022/23 Actual | FY 2023/24 Targets | FY 2023/24 Actual | FY 2024/25 Targets | FY 2024/25 Actual for 9 months | FY 2025/26 Targets | FY 2026/27 Projections | FY 2027/28 Projections |
|------------------|--|----------------------|-----------------------|----------------------|-----------------------|--------------------------------------|-----------------------|---------------------------|---------------------------|
| 16 | Plot Rates/Rent Fees and Other Dues | 22,222,548 | 170,000,000 | 22,010,416 | 196,855,153 | 17,098,547 | 100,450,000 | 110,000,000 | 120,800,000 |
| 17 | Renewal Fees (Kiosks) | 4,437,950 | 7,000,000 | 5,997,500 | 7,000,000 | 3,408,700 | 8,380,000 | 7,000,000 | 7,000,000 |
| 18 | Single Business Permits /Application Fees | 122,089,290 | 200,000,000 | 136,776,600 | 200,000,000 | 87,310,387 | 176,000,000 | 180,600,000 | 200,600,000 |
| 19 | Stall Rent Fees | 3,211,025 | 7,700,000 | 7,010,350 | 8,700,000 | 5,752,700 | 9,220,000 | 12,220,000 | 14,220,000 |
| 20 | Stock Market Fees | 6,903,168 | 11,000,000 | 8,772,825 | 11,000,000 | 6,593,727 | 13,180,000 | 15,180,000 | 15,180,000 |
| 21 | Stock Movement Fees | 3,073,555 | 7,000,000 | 4,698,305 | 7,000,000 | 3,085,595 | 8,380,000 | 10,380,000 | 10,380,000 |
| 22 | Veterinary Health Fees | 8,087,243 | 13,000,000 | 7,659,978 | 17,500,000 | 7,601,132 | 17,500,000 | 19,500,000 | 21,000,000 |
| 23 | Water and Environment Fees- Consent, NEMA, Mining, Penalties | 1,835,530 | 3,000,000 | 1,091,055 | 3,500,000 | 636,100 | 3,590,000 | 5,590,000 | 5,590,000 |
| 24 | Weights and Measures Fees | 1,116,075 | 2,000,000 | 1,390,380 | 2,500,000 | 1,087,995 | 2,390,000 | 3,390,000 | 4,000,000 |
| 25 | Other Revenues(Insurance Compensation, and Salary Refund) | 18,005,145 | 0 | 12,287,045 | 0 | 11,248,929 | 0 | 0 | 0 |
| 26 | Agriculture-Agricultural Training Conference Fees | 666,050 | 3,000,000 | 831,840 | 3,000,000 | 4,754,820 | 3,590,000 | 5,590,000 | 6,000,000 |
| 27 | Agriculture-Mechanization Fees | 340,250 | 2,000,000 | 1,660,034 | 2,000,000 | 565,100 | 2,390,000 | 3,390,000 | 4,000,000 |
| 28 | Public Health Services Fees | 17,874,150 | 33,000,000 | 38,555,882 | 36,000,000 | 22,394,648 | 39,530,000 | 40,530,000 | 45,000,000 |
| 29 | Makueni Fruit Processing Plant Fees | 51,207,000 | 100,000,000 | 35,932,588 | 100,000,000 | 21,939,053 | 70,840,000 | 80,980,000 | 91,800,000 |
| 30 | Sand Authority Fees | 27,721,334 | 46,000,000 | 30,535,543 | 47,000,000 | 34,445,963 | 55,100,000 | 60,100,000 | 62,000,000 |
| Sub Total | | 436,627,091 | 865,000,0 | 490,586,796 | 905,177,62 | 361,995,07 | 800,000,00 | 852,000,000 | 870,000,000 |

| No | Sources | FY 2022/23 Actual | FY 2023/24 Targets | FY 2023/24 Actual | FY 2024/25 Targets | FY 2024/25 Actual for 9 months | FY 2025/26 Targets | FY 2026/27 Projections | FY 2027/28 Projections |
|-------------------------------------|---|----------------------|---------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------|---------------------------|---------------------------|
| | | | 00 | | 3 | 3 | 0 | | |
| 31 | Medical Health Services Fees | 144,300,435 | 120,000,00 0 | 219,919,099 | 176,430,000 | 210,078,558 | 300,000,000 | 316,000,000 | 320,000,000 |
| 32 | SHA/SHIF Reimbursement Fees | 304,440,461 | 250,000,00 0 | 328,791,754 | 382,475,700 | 262,345,155 | 397,000,000 | 430,000,000 | 509,000,000 |
| 33 | Universal Health Care Registration Fees | 6,228,000 | 5,000,000 | 5,377,300 | 7,350,000 | 1,416,000 | 3,000,000 | 2,000,000 | 1,000,000 |
| Sub Total | | 454,968,896 | 375,000,0 00 | 554,088,153 | 566,255,70 0 | 473,839,71 3 | 700,000,00 0 | 748,000,000 | 830,000,000 |
| Total Own Source Revenue | | 891,595,987 | 1,240,000 ,000 | 1,044,674,94 9 | 1,471,433, 323 | 835,834,78 6 | 1,500,000,0 00 | 1,600,000,000 | 1,700,000,000 |

10.2. Makueni Gross County Product (GCP)

| KSh Million | | | | |
|--|---------------|---------------|---------------|---------------|
| Economic Activities | 2019 | 2020 | 2021 | 2022 |
| Agriculture, forestry, and fishing | 30228 | 31831 | 34376 | 33401 |
| Mining and Quarrying | 690 | 741 | 885 | 1147 |
| Manufacturing | 4896 | 5155 | 5084 | 4950 |
| Electricity supply | 205 | 226 | 220 | 204 |
| Water supply, Waste collection | 714 | 688 | 695 | 732 |
| Construction | 4212 | 5170 | 5900 | 6580 |
| Wholesale and retail trade; repair of motor vehicles | 9764 | 10006 | 10975 | 12138 |
| Transport and storage | 14172 | 12983 | 16964 | 9868 |
| Accommodation and food service activities | 1724 | 1123 | 1929 | 2126 |
| Information and communication | 2099 | 2275 | 2376 | 2624 |
| Financial and Insurance activities | 1211 | 1212 | 1439 | 1688 |
| Real estate activities | 5322 | 5646 | 6053 | 6504 |
| Professional technical and support services | 2918 | 2643 | 2970 | 3115 |
| Administrative support services | 1543 | 1314 | 1497 | 1849 |
| Public administration and defense | 11852 | 12454 | 12339 | 12910 |
| Education | 9603 | 9168 | 11655 | 12117 |
| Human health and social work activities | 4222 | 4025 | 4238 | 4218 |
| Other service activities | 4606 | 4128 | 4630 | 5027 |
| Financial Services Indirectly Measured | (595) | (582) | (614) | (660) |
| Total GCP | 109386 | 110206 | 123611 | 120538 |

10.3. Ward Socio-Economic Indicators - 1

| Ward | Population | | | | | | Total health facilities | Total ECDE Center | Total ECDE Enrollment |
|----------------------|------------|------------|---------------|--------|-------|--|-------------------------|-------------------|-----------------------|
| | Population | Households | 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 | 6 | 38 | 1,460 |
| Mtito Andei | 37,283 | 9,611 | 3,837 | 9,706 | 2,202 | 581 | 10 | 46 | 1,914 |
| Masongaleni | 33,665 | 7,659 | 3,353 | 7,600 | 2,270 | 256 | 5 | 41 | 1,494 |
| Thange | 33,337 | 8,262 | 3,331 | 8,284 | 2,085 | 371 | 7 | 37 | 1,657 |
| Kikumbulyu North | 22,383 | 5,039 | 4,151 | 5,619 | 1,350 | 538 | 6 | 24 | 1,129 |
| Kikumbulyu South | 31,521 | 8,379 | 3,310 | 9,092 | 1,558 | 593 | 5 | 26 | 1,347 |
| Nguumo | 32,141 | 7,612 | 3,974 | 7,465 | 1,767 | 1,004 | 4 | 35 | 1,419 |
| Makindu | 52,805 | 14,162 | 10,379 | 15,300 | 2,714 | 1,328 | 15 | 57 | 2,195 |
| Emali/Mulala | 28,251 | 8,051 | 2,834 | 8,550 | 1,452 | 247 | 9 | 28 | 1,439 |
| Nguu/Masumba | 27,371 | 6,395 | 2,509 | 6,731 | 1,506 | 257 | 12 | 40 | 1,248 |
| Mukaa | 24,187 | 6,153 | 2,325 | 5,381 | 2,238 | 851 | 10 | 37 | 1,069 |
| Kasikeu | 41,262 | 10,451 | 3,960 | 10,710 | 2,902 | 463 | 15 | 53 | 1,880 |
| Kiima Kiu/Kalanzoni | 33,317 | 9,504 | 3,305 | 9,631 | 1,995 | 790 | 12 | 47 | 1,695 |
| Kilungu | 33,432 | 8,197 | 3,183 | 7,631 | 2,921 | 421 | 8 | 34 | 1,409 |
| Kee | 21,376 | 5,557 | 1,969 | 4,677 | 2,092 | 437 | 6 | 28 | 876 |
| Ilima | 27,427 | 6,364 | 2,847 | 6,382 | 2,158 | 244 | 6 | 36 | 1,227 |
| Ukia | 43,776 | 10,605 | 4,217 | 11,243 | 3,052 | 430 | 9 | 50 | 1,851 |
| Kako/Waia | 26,310 | 6,465 | 2,449 | 6,435 | 2,067 | 226 | 9 | 37 | 1,083 |
| Kalawa | 30,056 | 7,038 | 2,779 | 7,396 | 2,205 | 1,086 | 15 | 40 | 1,249 |
| Kisau/Kiteta | 41,221 | 10,231 | 4,081 | 9,800 | 3,388 | 550 | 13 | 64 | 1,872 |
| Tulimani | 38,371 | 9,399 | 3,717 | 9,072 | 3,105 | 449 | 11 | 43 | 1,638 |
| Kithungo/Kitundu | 30,478 | 7,117 | 3,079 | 5,537 | 1,881 | 306 | 8 | 41 | 1,288 |
| Mbooni | 33,435 | 8,288 | 3,273 | 8,567 | 2,487 | 410 | 8 | 53 | 1,548 |
| Wote/Nziu | 35,974 | 11,969 | 3,659 | 13,900 | 1,349 | 216 | 10 | 20 | 1,861 |
| Muvau/Kikumini | 27,707 | 6,220 | 2,578 | 7,224 | 1,755 | 426 | 9 | 36 | 1,185 |
| Kathonzweni | 30,523 | 7,243 | 2,830 | 7,373 | 2,324 | 841 | 10 | 42 | 1,349 |
| Mavindini | 25,154 | 5,867 | 2,357 | 4,710 | 1,871 | 257 | 9 | 29 | 934 |
| Kitise/Kithuki | 23,604 | 5,252 | 2,345 | 5,615 | 1,786 | 241 | 10 | 34 | 953 |
| Mbitini | 28,398 | 6,865 | 2,787 | 6,653 | 2,211 | 250 | 11 | 37 | 1,389 |
| Nzaui/Kilili/Kalamba | 40,490 | 9,519 | 4,086 | 10,048 | 2,628 | 430 | 21 | 54 | 1,830 |

10.4. 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 | Firewood | Consumption | Commercial | Crop | Livestock | Irrigation | Citrus | Mangoes |
| Ivingoni/Nzambani | 78 | 88 | 75 | 6,079 | 779 | 6,194 | 5,487 | 355 | 96 | 947 |
| Mtito 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 |
| Nzaui/Kilili/Kalamba | 48 | 26 | 85 | 4,722 | 3,786 | 8,293 | 6,697 | 1,086 | 4,042 | 6,500 |