

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

Tel No.: 020-2034944
Email: finance@makueni.go.ke
contact@makueni.go.ke
Web: www.makueni.go.ke

Makueni County
P.O. Box 78-90300,
MAKUENI



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Date: 27th February 2025

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

Dear Sir,

SUBJECT: 2025/26 MAKUENI COUNTY FISCAL STRATEGY PAPER

Pursuant to the provisions of Section 117 of the Public Finance Management Act, 2012, please find herewith the 2025 Makueni County Fiscal Strategy Paper(CFSP) for your necessary action.

Sincerely,

DAMARIS MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF COUNTY TREASURY

Encl.

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon. Speaker of Makueni County Assembly
4. County Secretary and Head of Public Service

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC PLANNING

MAKUENI COUNTY FISCAL STRATEGY PAPER, 2025

Theme

“Stimulating local economies for shared prosperity”

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

Makueni County Fiscal Strategy Paper (CFSP) 2025

To obtain copies of the document, please contact:

County Executive Committee Member - Finance, Planning, Budget and Revenue

County Treasury

P. O. Box 78- 90300

MAKUENI, KENYA

Email address: finance@makueni.go.ke

The document is also available on the internet at: www.makueni.go.ke

FOREWORD

The 2025 Makueni County Fiscal Strategy Paper (CFSP) is the third policy framework guiding the implementation of the Makueni County Integrated Development Plan (CIDP) 2023-2027 and the 2025/26 Annual Development Plan (ADP). This document serves as the county's primary tool for resource allocation, economic planning, and fiscal policy direction, ensuring alignment with the Medium-Term Expenditure Framework (MTEF) and national development priorities. Anchored on Section 117 of the Public Finance Management (PFM) Act, 2012, this CFSP provides a structured approach to enhancing service delivery, accelerating economic transformation, and promoting inclusive development.

Guided by the principle '*Wauni wa Kwika Nesa na Ulungalu*'—the *passion to serve with integrity* and inspired by the rallying call "Our People, Our Priority" the fiscal policy for FY 2025/26 and the medium term is dedicated to stimulating local economies for shared prosperity under bottom up economic transformation agenda.

This strategy focuses on:

1. Enhancing Water Security -Expanding access to clean and safe water for domestic, agricultural, and industrial use.
2. Agricultural Transformation -Increasing food production and value chain development to achieve food security and improved livelihoods.
3. Universal Healthcare -Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Youth Empowerment and Sports Development - Investing in sports, technical training, and entrepreneurship will equip youth with skills and opportunities to drive economic growth and self-reliance.
5. Resource Mobilization, Fiscal Sustainability and Private Sector Partnerships-The county is automating revenue collection and expanding revenue streams to boost Own Source Revenue and ensure financial stability.
6. Decentralization of Services-Strengthening local service units will enhance accessibility, governance, and public participation at the grassroots level.

The 2025 CFSP is formulated against a backdrop of moderate global and domestic economic recovery, with Kenya's economy expected to grow by 5.3% in 2025, driven by agriculture, services, and targeted investments under the Bottom-Up Economic Transformation Agenda (BETA). Despite macroeconomic challenges, the county remains committed to fiscal discipline, expenditure efficiency, and economic resilience.

To strengthen fiscal sustainability, the county will prioritize high-impact programs and adopt zero-based budgeting to ensure optimal allocation of resources. Additionally, the county will align its fiscal policies with the national fiscal consolidation agenda, leveraging public-private

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

partnerships (PPPs) to attract private sector investments and reduce reliance on national government transfers.

Public participation and stakeholder engagement remain cornerstones of our governance. By integrating citizen feedback, development partners' contributions, and expert insights, Makueni County will ensure inclusive decision-making and equitable development. This CFSP provides a strategic roadmap to drive economic transformation, enhance service delivery, and uplift the livelihoods of all county residents.

We urge all stakeholders, including government agencies, the private sector, development partners, and citizens, to actively participate in the realization of this strategy. Together, we can build a more prosperous, resilient, and sustainable Makueni County.



DAMARIS MUMO KAVOI,
**COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE, PLANNING, BUDGET
AND REVENUE**

Kenya's fiscal landscape has undergone significant transformation in recent years, characterized by a shift from a traditional budgeting approach to a more dynamic, participatory, and results-oriented fiscal management system. This shift is driven by the recognition that traditional budgeting is no longer sufficient to address the complex challenges of development. The new fiscal strategy aims to build on these successes, while addressing the challenges of the current economic environment. The strategy is built on the principles of shared prosperity, bottom-up economic transformation, and sustainable development. It emphasizes the importance of local ownership, accountability, and transparency in fiscal management. The strategy also aims to enhance the efficiency and effectiveness of public financial management, while ensuring that resources are used to support the delivery of key development outcomes. The strategy is designed to be flexible and adaptive, allowing for regular review and adjustment based on changing circumstances. It also aims to promote a culture of innovation and experimentation, encouraging the use of new technologies and approaches to improve fiscal management. The strategy is intended to be a long-term framework, providing a clear roadmap for the future of fiscal management in Makueni County.

The strategy aims to achieve several key outcomes. First, it aims to enhance the efficiency and effectiveness of public financial management, while ensuring that resources are used to support the delivery of key development outcomes. The strategy also aims to promote a culture of innovation and experimentation, encouraging the use of new technologies and approaches to improve fiscal management. The strategy is intended to be a long-term framework, providing a clear roadmap for the future of fiscal management in Makueni County.

The strategy also aims to support the implementation of the County Government of Makueni's development agenda, which is centered on shared prosperity, bottom-up economic transformation, and sustainable development. The strategy is designed to be a long-term framework, providing a clear roadmap for the future of fiscal management in Makueni County.

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

ACKNOWLEDGEMENT

The preparation of the Makueni County Fiscal Strategy Paper (CFSP) 2025/26 was made possible through the collective efforts, dedication, and expertise of various individuals and institutions. We extend our deepest gratitude to all those who contributed to the development of this crucial document, ensuring that it remains comprehensive, data-driven, and aligned with the county's development priorities.

Our sincere appreciation goes to His Excellency the Governor, the Deputy Governor, the County Secretary, and the entire County Executive Committee for their visionary leadership, strategic guidance, and unwavering commitment to fiscal prudence and sustainable development.

A special thank you to the County Executive Committee Member for Finance, whose dedication to sound financial management and strategic planning has been instrumental in shaping this document. Your efforts in coordinating the budget process, ensuring alignment with legal frameworks, and driving fiscal sustainability are highly commendable.

We also recognize the invaluable contributions of Chief Officers, Directors, and technical officers in Budget and Expenditure, Socio-Economic Planning, Revenue, and Monitoring & Evaluation units. Your expertise, analytical rigor, and commitment to evidence-based planning have greatly enriched the formulation of this strategy paper.

Our gratitude extends to the County Budget and Economic Forum (CBEF) for their invaluable input, constructive discussions, and stakeholder representation, ensuring that this strategy reflects the needs and aspirations of the people of Makueni. We also appreciate the Sector Working Groups (SWGs) for their in-depth technical contributions, which have strengthened the fiscal and policy framework of this document.

A heartfelt thank you to the citizens of Makueni County for their active participation, feedback, and engagement in the preparation of this paper. Your voices continue to shape policies that drive inclusive growth, economic empowerment, and service delivery improvements.

This 2025/26 CFSP is a testament to our shared commitment to prudent financial management, fiscal discipline, and sustainable development. As we move forward, we reaffirm our dedication to transparent governance, efficient resource allocation, and people-centered development, ensuring that Makueni County remains on a path of economic transformation and social progress.

Boniface

MUTUA BONIFACE

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

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AfDB	African Development Bank
AGMs	Annual General Meetings
AI	Artificial Insemination
AIA	Appropriations in Aid
AMS	Agricultural Mechanization Services
ANC	Antenatal Care
ASTGS	Agriculture Sector Transformation Growth Strategy
ATC	Agricultural Training Centre
ATVET	Agricultural Technical Vocational Education and Training Centre
BETA	Bottom Up Economic Transformation Agenda
BPS	Budget Policy Statement
CA	County Assembly
CBEF	County Budget and Economic Forum
CBK	Central Bank of Kenya
CBPP	Contagious Bovine Pleuropneumonia
CBROP	County Budget Review and Outlook Paper
CCPP	Contagious Caprine Pleuropneumonia.
CCRI	County Climate Resilience Investment
CFSP	County Fiscal Strategy Paper
CHPs	Community Health Promoters
CICs	County Innovation Centers
CIDP	County Integrated Development Plan
CIGs	Community Interest Groups
CIHMIS	County Integrated Health Management Information System
CIMES	County Integrated Monitoring and Evaluation Systems
CLTS	Community-Led Total Sanitation
COB	Controller of Budget
CPI	Consumer Price Index
CPSB	County Public Service Board
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CTTIs	County Technical Training Institutes
CTTIs	County Technical Training Institutes
DANIDA	Danish International Development Agency
DRIVE	De-Risking and Value Enhancement
DRM	Disaster Risk Management
DRR	Disaster Risk Reduction
ECDE	Early Childhood Development Education
ESS	Environmental and Social Safeguards
FLLoCA	Financing Locally Led Climate Action
FMD	Foot and Mouth Disease
FMD	Foot and Mouth Disease
FY	Financial Year
GBV	Gender-Based Violence
GCP	Gross County Product
GCR	Global Credit Rating
GDP	Gross Domestic Product
GIS	Geographic Information System
GRM.	Grievance Redress Mechanisms
HR	Human Resources

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ICT	Information Communication Technology
IDA	International Development Association (World Bank)
IFAS	Iron and Folic Acid Supplementation
IGAs	Income Generating Activities
IMF	International Monetary Fund
KABDP	Kenya Agricultural Business Development Project
KDSP	Kenya Devolution Support Program
KNBS	Kenya National Bureau of Statistics
KYISA	Kenya Youth Intercounty Sports Association
LIMS	Land Information Management System
LPLUDP	Local Physical and Land Use Development Plan
LSD	Lumpy Skin Disease
MARPs	Most at Risk Populations
MARUWAB	Makueni Rural and Urban Water Board
MaSCOM	Makueni County Agriculture Sector Steering Committee
MCCPDC	Makueni County Child Protection and Development Centre
MCRH	Makueni County Referral Hospital
MCSCUA	Makueni County Sand Conservation and Utilization Authority
MIGVAP	Makueni Integrated Grain Value Addition Plant
MSMEs	Micro Small and Medium Enterprises
MT	Metric Tons
MTDMS	Medium-Term Debt Management Strategy
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
MYAP	Makueni Youth Apprenticeship Program
NARIGP	National Agricultural and Rural Inclusion Growth Project
NAVCDP	National Agricultural Value Chain Development Project
NDMA	National Drought Management Authority
NEMA	National Environment Management Authority
NHIF	National Health Insurance Fund
O&M	Operations and Maintenance
ODF	Open Defecation Free
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PER	Public Expenditure Review
PFM	Public Finance Management
PFMA	Public Finance Management Act
PIM	Public Investments Management
PLWD	People Living With Disability
PPPs	Public Private Partnerships
PrC	Partnership Resource Centre
PWD	Persons with Disabilities
REREC	Rural Electrification and Renewable Energy Corporation
RRI	Rapid Results Initiatives
SACCO	Savings and Credit Cooperative
SAGAs	Semi-Autonomous Government Agencies
SDGs	Sustainable Development Goals
SEKEB	South Eastern Kenya Economic Bloc
SHA/SHIF	Social Health Insurance Fund
SWGs	Sector Working Groups
UHR	Unified Human Resource System
UIG	Urban Institutional Grant

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USAID
VMGs
WASH

United States Agency for International Development
Vulnerable and Marginalized Groups
Water, Sanitation, and Hygiene

EXECUTIVE SUMMARY

The 2025 Makueni County Fiscal Strategy Paper is the third in a series guiding the implementation of the 3rd Generation County Integrated Development Plan (CIDP) 2023-2027. It outlines the county's medium-term development strategy, aligned with CIDP III's theme, "Building a Resilient Economy for Sustainable Development," and the FY 2025/26 focuses on "Sustaining Economic Gains for Inclusive Development." In compliance with the Public Finance Management (PFM) Act, 2012, this paper sets out the county's key priorities, economic outlook, and medium-term budget estimates and ceilings, forming the basis for the FY 2025/26 budget formulation.

The development agenda for FY 2025/26 will focus on strategic priorities aimed at stimulating local economies through fostering economic transformation, sustainable development, and inclusive growth for shared prosperity. Economic transformation will be driven by four key sectors: water, agriculture and rural development, social protection and youth empowerment, and health services. These sectors are strategically positioned to enhance local livelihoods by addressing each ward's specific needs. Together, these sectors will create a strong foundation for inclusive and sustainable growth at the community level.

The paper is structured into six chapters, each highlighting key insights and findings:

Chapter One: Chapter one serves as the introduction. This paper is prepared in accordance with the PFM Act, 2012, Section 117, which outlines the guidelines for key fiscal strategies and the components of the CFSP. The CFSP for the FY 2025/26 budget will offer a comprehensive overview of the county's fiscal strategy, including revenue projections, expenditure priorities, and the overall economic and financial outlook, as well as the government's plans for resource mobilization, debt management, and fiscal sustainability.

Chapter Two: The chapter sets out the county government fiscal performance in FY 2023/24 and FY 2024/25. The overall revenue performance in FY 2023/24 was 88 percent (KShs. 9,889,633,424) of the total budgeted revenue of KShs. 11,182,335,101. Actual revenue performance for FY 2023/24 recorded a 6 percent marginal decline in absolute revenues compared to FY 2022/23 actual receipts. The conditional allocations, loans and grants recorded a very low performance of 50 percent in FY 2024/25. Recurrent expenditure amounted at Kshs. 6,942,412,074 (88 percent absorption), a drop from 98 percent in the previous year, while development expenditure was Kshs. 2,071594,972 with a 62 percent absorption rate, down from 79 percent recorded in the previous fiscal year.

Chapter Three: This chapter provides a realistic assessment of economic growth, inflation control, employment trends, and the county's position within Kenya's broader economic landscape. The outlook remains positive but requires strategic interventions to enhance economic resilience and sustainability. Kenya's GDP growth for 2025 is projected at **5.4%**, building on a **4.6%** expansion in 2024. The main drivers include agriculture, services, and private sector credit growth. Kenya's inflation rate declined significantly from **9.6%** in October 2022 to **2.8%** in November 2024, attributed to stable food prices and effective government policies. Makueni's

Gross County Product (**GCP**) was **Kshs 151.12 billion** in 2023, an increase of **39%** since 2019. However, its contribution to the national economy remains low at **1.1%**, with agriculture as the leading sector.

Chapter Four: The chapter examines development priorities for the FY2025/26–2027/28 medium-term expenditure framework. These priorities are aligned with the County Integrated Development Plan (CIDP III), the Annual Development Plan (ADP) for FY 2025/26, and inputs from public participation. It highlights Makueni County's strategic direction for sustainable economic growth, improved service delivery, and enhanced livelihoods for its residents.

Chapter Five: This chapter outlines the fiscal framework for the county's development and expenditure strategy over the medium term. It sets the foundation for the county's budgetary allocations; ensuring resources are effectively distributed to meet development objectives while maintaining fiscal discipline. The chapter further focuses on strengthening governance, citizen participation, legal processes, and enforcement compliance within the county. The county has identified several factors that could significantly impact its fiscal outlook for FY 2025/26. These include a potential decline in revenue collection, unanticipated government expenditures due to unforeseen events, and the implementation of capital projects requiring substantial funding. Additionally, external factors such as negotiation outcomes, international obligations, and expenditures related to contingent liabilities may further influence fiscal stability.

Chapter Six: The chapter presented the county horizontal resource allocation across the county departments and agencies and provides the basis for such allocations.

1.0 INTRODUCTION

1. The 2025 County Fiscal Strategy Paper (CFSP) is prepared pursuant to the provisions of Section 117 of the Public Finance Management Act, (PFMA), 2012. The PFMA mandates the County Executive Committee Member for Finance to prepare and submit the paper by 28th February each year to the County Assembly. The CFSP serves as a framework for budget formulation by outlining revenue projections, expenditure ceilings and priority sectors for financial year 2025/26.
2. The Makueni County Fiscal Strategy Paper (CFSP) for the Financial Year 2025/26 is anchored on the national economic framework set out in the 2025 Budget Policy Statement (BPS) and aligns with the county economic planning framework; County Integrated Development Plan (CIDP) 2023-27 and the FY 2025/26 Annual Development Plan (ADP).
3. It outlines strategic priorities aimed at stimulating local economies through fostering economic transformation, sustainable development, and inclusive growth for shared prosperity. Economic transformation will be driven by four key sectors: water, agriculture and rural development, social protection and youth empowerment, and health services. These sectors are strategically positioned to enhance local livelihoods by addressing each ward's specific needs. Together, these sectors will create a strong foundation for inclusive and sustainable growth at the community level.

Key Objectives and Guiding Principles of the Fiscal Strategy

4. To consolidate the gains made under CIDP III and BETA, the government will pursue the following strategic objectives over the medium term;
 - a. **Support Economic Transformation and Job Creation** – Provide supportive investment in key sectors such as agriculture, water, education, and infrastructure to improve livelihoods and create jobs.
 - b. **Address Emerging Development Challenges** – Integrate strategies to tackle climate change, unemployment, food insecurity, and urbanization, ensuring a resilient and adaptive county economy.
 - c. **Integrate Climate-Resilient Strategies into development interventions** – Mainstream climate adaptation and mitigation measures in county programs, aligning with national and global efforts to combat climate change.
 - d. **Strengthen Revenue Mobilization** – Enhance Own-Source Revenue collection and external resource mobilization through strategic partnership, reduce dependency on national government transfers, and improve fiscal sustainability through innovative revenue strategies.
 - e. **Align County Priorities with National Development Goals** – Harmonize county priorities with Kenya Vision 2030, the Medium-Term Plan IV (MTP IV), and other national policies to foster a coordinated approach to economic growth and development.

- f. **Promote Prudent Financial Management** – Uphold the principles of the Public Finance Management (PFM) Act, 2012, ensuring fiscal discipline, accountability, and efficient resource utilization.
- g. **Enhance Participatory governance** –Development committees will ensure citizen engagement in decision making, project monitoring and budget accountability
- h. **Promote Equity and Inclusivity in Resource Allocation** – Distribute resources equitably, prioritizing underserved areas and vulnerable populations in line with constitutional provisions and county legal framework.
- i. **Provide a Framework for Budget Preparation** –This framework will ensure a balanced budget by aligning spending with available resources while maintaining fiscal discipline amid budget cuts and economic constraints. It will also consider the broader fiscal outlook, enabling proactive adjustments to safeguard essential services, promote sustainable development, and enhance economic resilience.

5. These strategic objectives will position Makueni County as a model on efficient and sustainable governance, fostering economic growth and an improved quality of life for all residents. The government will drive a transformative development agenda that is inclusive, sustainable, and resilient.

2.0 COUNTY GOVERNMENT FISCAL PERFORMANCE

6. The County Government's Supplementary budget for FY 2023/24 was KShs 11,182,335,101, which included KShs 7,850,595,171(70 percent) for recurrent and KShs 3,331,739,929(30 percent) for development. Funding was sourced from: Equitable share - KShs 8,455,460,962 (76 percent), FY 2022/23 reallocation funds - KShs 641,011,699 (6 percent), Own Source Revenue - KShs 1,240,000,000 (11 percent), and Conditional allocation loans and grants - KShs 845,862,440 (7 percent).

2.1 Revenue Performance

7. The overall revenue performance in FY 2023/24 was 88 percent (KShs. 9,889,633,424) of the total budgeted revenue of KShs. 11,182,335,101. Tables 1 and 2 show the revenue performance for FY 2023/24, as well as a comparison of actual revenues between FY 2021/22 and FY 2023/24.

Table 1: Revenue Performance for the FY 2023/24 (Kshs)

Revenue Source	FY 2023/24 Revised Budget (2) Estimates	Performance as at Jun 30, 2024	Variance	Performance Rate (Percent)
Equitable Share	8,455,460,962	7,779,024,084	676,436,878	92
Conditional Allocations	298,559,617	-	298,559,617	0
Loans and Grants	547,302,823	424,510,797	122,792,026	78
Total Conditional Allocations, Loans And Grants	845,862,440	424,510,797	421,351,643	50
Other Revenues Sub Total	9,301,323,402	8,203,534,881	1,097,788,521	88
County Own Generated Revenue- Other Streams	865,000,000	490,586,795	374,413,205	57
County Own Generated Revenue- AIA	375,000,000	554,500,049	-179,500,049	148
Total OSR	1,240,000,000	1,045,086,844	194,913,156	84
Total OSR & Other Revenues FY 2023/24	10,541,323,402	9,248,621,725	1,292,701,677	88
FY 2022/23 Reallocation Funds	641,011,699	641,011,699	0	100
Total Revenues	11,182,335,101	9,889,633,424	1,292,701,677	88

Source: County Treasury.

8. Actual revenue performance for FY 2023/24 recorded a 6 percent marginal decline in absolute revenues compared to FY 2022/23 actual receipts. This shortfall was primarily attributed to delays in the exchequer release during the final month of the financial year. The conditional allocations, loans and grants recorded a very low performance of 50 percent in FY 2024/25

Table 2: Comparison of Actual Revenues - FY 2021/22 – FY 2023/24 (Kshs. Millions)

Sources	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2023/24 Actuals	Change 22/23 Vs 23/24	Percentage Change
Equitable Share	8,132	8,132	7,779	-354	-4
Conditional Allocations (Loans and Grants)	499	441	425	-17	-4
Own Source Revenue	749	892	1,045	153	17
Reallocation Funds	1502	1103	641	-462	-42
Total	10,882	10,568	9,889	-679	-6

Source: County Treasury,2025

2.1.1 Own Source Revenue Collection

9. Own Source Revenue (OSR) has increased steadily over the Financial Years, rising from Kshs 749,406,507 in 2021/22 to Kshs 1,045,086,846 in 2023/24. This is representing 40 percent increase highlights the government effort toward revenue collection.



Figure 1: Own Source Revenue Performance FY 2021/22 – 2023/24

Source: County Treasury.

- FY 2023/24 Own Source Revenue grew by 17percent, from Kshs. 891,595,987 in FY 2022/23 to Kshs. 1,045,086,846. This is attributed to strategic interventions employed by the government such as; unified invoicing to streamline billing, integrated revenue collection through departmental coordination, and the adoption of cashless payments to enhance convenience and curb corruption. The government has also established structured revenue streams, such as parking fees, leveraged on business census data for targeted revenue mobilization, and implemented rapid revenue collection initiatives. Additionally, public awareness campaigns promoted voluntary compliance, further strengthening the county's revenue performance.

2.2 Expenditure Performance for FY 2023/24

2.2.1 Summary of Departmental Expenditures

- In the Financial Year ending 30th June 2024, the County Government spent Kshs. 9,014,007,046 against a revised budget of Kshs. 11,182,335,101, achieving an overall absorption rate of 81 percent, down from 91 percent in FY 2022/23. The County Executive and the County Assembly utilized Kshs. 8,167,888,210 (80 percent) and Kshs. 846,225,336 (89 percent) respectively. Recurrent expenditure amounted at Kshs. 6,942,412,074 (88 percent absorption), a drop from 98 percent in the previous year, while development expenditure was Kshs. 2,071594,972 with a 62 percent absorption rate, down from 79 percent recorded in the previous fiscal year. Table below presents expenditure in FY 2023/24 by economic classification.

Table 3: Expenditure by Economic Classification.

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Economic Classification	FY 2022/23 Revised Budget	Expenditures as at 30 th June 2023	Absorption Rate	FY 2023/24 Revised Budget 2	Expenditure as at 30th June 2024	Absorption Rate
County Executive						
Salaries	4,067,217,931	4,053,389,618	100%	4,254,048,855	3,856,632,394	91%
O&M	2,503,227,310	2,341,975,195	94%	2,714,493,356	2,259,119,469	83%
Recurrent	6,570,445,241	6,395,364,813	97%	6,968,542,211	6,115,751,863	88%
Development	3,238,521,517	2,560,309,891	79%	3,264,791,441	2,052,136,346	63%
Sub Total	9,808,966,758	8,955,674,704	91%	10,233,333,652	8,167,888,210	80%
County Assembly						
Salaries	364,390,782	363,648,801	100%	399,788,950	371,409,613	93%
O&M	551,150,534	550,920,469	100%	482,264,009	455,250,597	94%
Recurrent	915,541,316	914,569,270	100%	882,052,960	826,660,210	94%
Development	40,233,812	19,285,324	48%	66,948,487	19,458,625	29%
Sub Total	955,775,128	933,854,594	98%	949,001,447	846,118,836	89%
Total Budget						
Salaries	4,431,608,713	4,417,038,419	100%	4,653,837,805	4,228,042,007	91%
O&M	3,054,377,844	2,892,895,664	95%	3,196,757,365	2,714,370,066	85%
Recurrent	7,485,986,557	7,309,934,083	98%	7,850,595,171	6,942,412,074	88%
Development	3,278,755,329	2,579,595,215	79%	3,331,739,929	2,071,594,972	62%
Total Budget	10,764,741,886	9,889,529,298	92%	11,182,335,100	9,014,007,046	81%

Source: The County Treasury

12. In the FY 2023/24, the Department of Health Services recorded the highest expenditure, amounting to Kshs. 3,158,479,119.00, followed by the Department of ICT and Education at KShs. 758,169,338. On the other hand, the Office of the County Attorney had the lowest expenditure, totaling to KShs. 36,552,227, as detailed in Table 4.

Table 4:Departmental Expenditures Per Economic Classification

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Governorship	470,500,469	52,558,856	390,307,065	442,865,921	-	442,865,921	94%
County Secretary	419,944,772	306,922,176	101,935,669	408,857,845	-	408,857,845	97%
County Attorney	48,854,412	2,301,874	34,250,352	36,552,227	-	36,552,227	75%
Devolution	348,028,177	179,297,615	111,800,040	291,097,656	21,584,886	312,682,541	90%
Finance and Socio-Economic Planning	568,266,296	168,196,768	270,704,284	438,901,053	25,169,295	464,070,347	82%
Agriculture,	1,001,427,385	210,490,886	50,632,176	261,123,063	374,749,384	635,872,446	63%
Makueni County Fruit Development and Marketing Authority	108,406,142	-	29,856,201	29,856,201	58,037,799	87,894,000	81%
ICT, Education and Internship	951,485,403	391,307,632	194,270,335	585,577,967	172,591,372	758,169,338	80%
Gender, Children, Youth, Sports and Social Services	227,910,428	31,970,820	95,501,745	127,472,566	76,265,511	203,738,076	89%

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DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Health Services	3,804,087,744	2,290,155,457	571,867,142	2,862,022,598	296,456,521	3,158,479,119	83%
Trade, Marketing, Industry, Culture and Tourism	168,577,605	39,111,423	95,691,711	134,803,134	14,219,410	149,022,544	88%
Infrastructure,	730,698,958	40,014,222	81,051,001	121,065,223	443,550,917	564,616,139	77%
Lands	381,405,831	44,647,881	36,497,838	81,145,719	71,750,108	152,895,827	40%
Wote Municipality	64,072,444	-	48,679,376	48,679,376	15,060,929	63,740,305	99%
Emali-Sultan Hamud Municipality	54,200,165	-	27,563,748	27,563,748	22,523,749	50,087,497	92%
Water and Sanitation	738,489,298	49,515,558	39,494,807	89,010,366	449,971,142	538,981,508	73%
Sand Authority	74,164,476	18,636,146	42,020,479	60,656,625	10,205,325	70,861,950	96%
County Public Service Board	72,813,647	31,505,077	36,995,499	68,500,576	-	68,500,576	94%
Sub Totals	10,233,333,652	3,856,632,394	2,259,119,469	6,115,751,863	2,052,136,347	8,167,888,210	80%
County Assembly	949,001,448	371,409,613	455,250,598	826,660,211	19,458,626	846,118,837	89%
Grant Total	11,182,335,100	4,228,042,007	2,714,370,067	6,942,412,074	2,071,594,973	9,014,007,047	81%

2.2.2 Summary of Departmental Expenditures by programmes

The expenditure performance of various programs and sub-programs is presented in Table 5.

Table 5: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,528,620	-	57,455,476	-	85%	
Programme 2: Land Survey & Mapping	SP2. Land Survey & Mapping	4,205,728	28,631,905	4,205,728	17,945,714	100%	63%
Programme 3 : Urban planning	SP3. 1 Urban planning	5,018,450	23,459,469	4,269,855	13,053,267	85%	56%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,420,000	2,599,857	2,059,012	807,600	85%	31%

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Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	15,089,274	232,452,528	13,155,648	39,943,527	87%	17%
	Sub Total	94,262,072	287,143,759	81,145,719	71,750,108	86%	25%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
	Sub Total	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
	Sub Total	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
	Sub Total	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,838,919,580	465,788,246	2,482,203,578	285,390,944	87%	61%
Curative health care services	SP2. 1 :Curative health care services	298,375,306	28,760,665	261,101,774	907,030	88%	3%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	135,684,656	36,559,292	118,717,247	10,158,547	87%	28%
	Sub Total	3,272,979,542	531,108,203	2,862,022,599	296,456,521	87%	56%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	139,185,488	-	105,269,049		76%	
Road Transport	SP2.1 : Road transport	3,671,300	468,853,702	2,777,249	348,904,378	76%	74%
Infrastructure development	SP3.3: Infrastructure development	2,350,000	-	1,777,357	-	76%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	14,863,468	101,775,000	11,241,568	94,646,538	76%	93%
	Sub Total	160,070,256	570,628,702	121,065,223	443,550,917	76%	78%

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Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	508,919,401	-	424,777,739	-	83%	
Early childhood development education	SP2.1 : Early childhood development education	22,990,229	132,629,868	19,189,163	89,629,896	83%	68%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,300,000	75,642,704	1,085,066	48,690,095	83%	64%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	144,764,902	1,000,000	120,830,347	940,500	83%	94%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,446,830	37,736,469	12,892,944	31,840,351	83%	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	8,150,215	2,904,785	6,802,708	1,490,530	83%	51%
	Sub Total	701,571,576	249,913,826	585,577,967	172,591,372	83%	69%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	101,675,276	3,375,725	92,215,135	3,073,260	91%	91%
Trade development & promotion	SP2.1; Trade development & promotion	17,647,340	14,877,397	15,987,815	9,505,550	91%	64%
Industrial development and promotion	SP3. 1 Industrial development and promotion	650,000	-	588,875	-	91%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	11,311,267	940,600	10,247,575	940,600	91%	100%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,400,000	700,000	15,763,734	700,000	91%	100%
	Sub Total	148,683,883	19,893,722	134,803,134	14,219,410	91%	71%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	45,280,787		44,725,496		99%	

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Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Gender and Social Development	P2: Gender and Social Development	28,694,571	40,962,030	26,308,495	33,945,320	92%	83%
Sports development	P3; Sports development	44,350,164	37,368,386	40,662,258	33,484,621	92%	90%
Youth empowerment	P4; Youth empowerment	17,207,166	14,047,324	15,776,317	8,835,570	92%	63%
	Sub Total	135,532,688	92,377,740	127,472,566	76,265,511	94%	83%
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,854,412	-	36,552,227		75%	
	Sub Total	48,854,412	-	36,552,227		75%	
Govern ship							
General Administration & Support Services	P1: General administration & planning	470,500,469	-	442,865,921		94%	
	Sub Total	470,500,469	-	442,865,921		94%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	419,944,772		408,857,845		97%	
	Sub Total	419,944,772	-	408,857,845		97%	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	72,813,647		68,500,576		94%	
	Sub Total	72,813,647		68,500,576		94%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	355,316,256	54,787,552	303,709,673	25,169,295	85%	46%
Public financial management	SP2: Public financial management	158,162,488		135,191,380		85%	
	Sub Total	513,478,744	54,787,552	438,901,053	25,169,295	85%	46%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	264,036,926	22,834,646	236,352,959	21,584,886	90%	95%
Participatory Development & civic education	SP2: Participatory Development	16,727,425		14,973,654		90%	

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	.& civic education						
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	3,560,000		3,186,755		90%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	26,401,460		23,633,423		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,711,240		7,797,918		90%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,756,480		5,152,947		90%	
	Sub Total	325,193,532	22,834,646	291,097,656	21,584,886	90%	95%
Water and Sanitation							
General administration & planning	SP1: General Administration & Planning	87,804,325	56,390,781	70,101,290	44,520,890	80%	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	10,004,280	195,284,593	7,987,225	71,072,439	80%	36%
	SP2: Piped water supply infrastructure	3,850,000	222,899,071	3,073,766	217,150,020	80%	97%
	SP.3: Ground water development	9,830,000	152,426,248	7,848,084	117,227,794	80%	77%
	Sub Total	111,488,605	627,000,693	89,010,366	449,971,143	80%	72%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	67,678,207	283,241,973	58,284,396	263,499,087	86%	93%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	77,116,777	254,312,052	66,686,872	58,519,157	86%	23%
Agribusiness and information management	SP3; Agribusiness and information management	13,800,000	86,132,517	11,933,575	26,570,463	86%	31%
Livestock Production, Management	SP 4:Livestock Production,	120,401,520	70,915,837	104,117,432	22,429,467	86%	32%

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and Development	Management and Development						
Cooperative Development	SP 5:Cooperative Development	23,244,573	4,583,930	20,100,787	3,731,210	86%	81%
	Sub Total	302,241,077	699,186,309	261,123,063	374,749,384	86%	54%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
	Sub Total	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	882,052,960	66,948,488	826,660,211	19,458,626	94%	29%
	Sub Total	882,052,960	66,948,488	826,660,211	19,595,126	94%	29%
Total County Budget		7,850,595,172	3,331,739,928	6,942,412,074	2,071,731,474	88%	62%

2.3 FY 2024/25 Half Year Fiscal Performance

2.3.1. FY 2024/25 Half Year Revenue Performance

13. The FY 2024/25 budget is primarily funded by three key sources: Equitable Share. Kshs. 9,767,009,318 (80 percent) Own Source Revenue: KShs. 1,471,433,323 (12 percent) and Conditional allocations (loans and grants) KShs. 990,048,872 (8 percent). The overall revenue performance in the half year of FY 2024/25 was KShs. 5,034,863,468 representing 41 percent, against the forecasted revenue of KShs. 12,228,491,513. This is an increase of 11 percent over the 30 percent performance reported in the second quarter of FY 2023/24. The improved results can be largely attributed to the timely disbursement of exchequer funds in 2024. The revenue was achieved from two main sources; Own Source Revenue and receipts from the National government.

2.3.1.1. Own Source Revenue

14. The Own Source Revenue amounted to Kshs 473,287,280, representing 32 percent performance, an improvement of Kshs. 105,400,067 compared to Kshs. 367,887,213 collected in the second quarter of FY 2023/24. The collection from health AIA and normal streams was Kshs 308,088,963 and Kshs 165,198,317, respectively. The performance breakdown by stream is presented in the table below.

Table 6: FY 2024/25 second quarter OSR Performance per Stream

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
A) OWN SOURCES					
1.	Advertisement & Wall Branding Fees	20,922,470	8,633,074	12,289,396	41
2.	Agricultural Cess Fees	18,000,000	10,128,493	7,871,507	56
3.	Building Materials cess Fees	3,000,000	1,126,700	1,873,300	38
4.	Community Information Centres Fees	1,000,000	76,740	923,260	8
5.	Conservancy Fees	6,000,000	653,269	5,346,731	11
6.	Coop Audit services Fees	300,000	34,700	265,300	12
7.	Development Approvals Fees(all lands development fees	48,000,000	8,035,847	39,964,153	17
8.	Fines and Penalties Fees	1,000,000	1,209,027	(209,027)	121
9.	Fire certificate Fees	1,400,000	275,950	1,124,050	20
10.	Hire of County Facilities / Equipment /Gym Fees	1,000,000	1,138,550	(138,550)	114
11.	Liquor License Fees	70,000,000	7,009,331	62,990,669	10
12.	Market Entrance Fees	45,000,000	14,234,399	30,765,601	32
13.	Motor Veh. /Cycle Reg. Fees	3,500,000	332,000	3,168,000	9
14.	Parking Fees	44,000,000	16,079,260	27,920,740	37
15.	Plot Rates/Rent Fees & other dues	196,855,153	11,813,072	185,042,081	6
16.	Renewal Fees(Kiosks)	7,000,000	726,200	6,273,800	10
17.	Single Business Permits /Application Fees	200,000,000	15,188,475	184,811,525	8
18.	Stall Rent Fees	8,700,000	3,798,000	4,902,000	44
19.	Stock Market Fees	11,000,000	4,416,747	6,583,253	40
20.	Stock Movement Fees	7,000,000	1,981,435	5,018,565	28
21.	Veterinary Health Fees	17,500,000	4,654,433	12,845,567	27

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S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	3,500,000	422,100	3,077,900	12
23.	Weights & Measures Fees	2,500,000	726,300	1,773,700	29
24.	Other Revenues(Salary Refund, Direct Customer Deposits)		3,658,895	(3,658,895)	
25.	Agriculture- Agricultural Training Conference Fees	3,000,000	4,674,940	(1,674,940)	156
26.	Agriculture- Mechanization Fees	2,000,000	492,200	1,507,800	25
27.	Public health Services Fees	36,000,000	5,325,297	30,674,703	15
28.	Makueni Fruit Processing Plant Fees	100,000,000	16,672,021	83,327,979	17
29.	Sand Authority Fees	47,000,000	21,680,863	25,319,137	46
	Sub Total	905,177,623	165,198,317	739,979,306	18
	AIA				
30.	Medical Health Services Fees	176,430,000	144,346,468	32,083,532	82
31.	NHIF and Linda Mama Reimbursement EDU Afya Fees	382,475,700	162,199,716	220,275,985	42
32.	Universal Health Care Registration Fees	7,350,000	1,542,780	5,807,220	21
	Sub Total	566,255,700	308,088,963	258,166,737	54
	TOTAL OWN SOURCE REVENUE	1,471,433,323	473,287,280	998,146,043	32

Source: County Treasury, 2024

2.3.1.2. Equitable Share, Conditional Allocations, Loans and Grants Performance

15. In the first half of FY 2024/25, Equitable Share recorded a performance of 46 percent, while Conditional Allocations, including other loans and grants, achieved a modest 3 percent. This variance underscores the disparity in fund disbursement, impacting the county's ability to implement planned programs effectively.

Table 7: FY 2024/25 Second Quarter Equitable share, conditional allocations, loans and grants

Sources	Targets 2024/25	Actual Receipts as at 31 st December, 2024	Variance	Performance (%)
Equitable share from National Government	9,767,009,318	4,474,584,490	5,292,424,828	46
Conditional Allocation -Other loans and Grants	990,048,872	31,000,000	959,048,872	3
Total- 2024/25	10,757,058,190	4,505,584,490	6,251,473,700	42

Source:County Treasury, 2025

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2.3.1.3. Revenue Trend for FY 2022/23, 2023/24 and 2024/25

16. Over the years' revenue performance has registered significant growth as shown in the table below-

Table 8: Revenue Performance Per Source in comparison with quarter Two for FY 2022/23, 2023/24 and 2024/25

No	Revenue Source	FY 2022/23 Budget Estimates	Performance as at Dec 31, 2022	Performance Rate (%)	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)
1.	Equitable Share	8,132,783,562	2,033,195,890	25	9,096,472,661	2,790,302,118	31	9,767,009,318	4,474,584,490	46
2.	Conditional Allocations - (Loans And Grants)	443,890,645	11,745,000	3	933,842,598	500,000	0	990,048,872	31,000,000	3
	Other Revenues Sub Total	8,576,674,207	2,044,940,890	24	10,030,315,259	2,790,802,118	28	10,757,058,190	4,505,584,490	42
3.	County Own Generated Revenue- Other Streams	675,000,000	128,981,078	19	865,000,000	145,817,098	17	905,177,623	165,198,317	18
	County Own Generated Revenue- AIA	410,000,000	185,150,657	45	375,000,000	222,070,115	59	566,255,700	308,088,963	54
	Total OSR	1,085,000,000	314,131,735	29	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32
	Total OSR & Other Revenues	9,661,674,207	2,359,072,625	24	11,270,315,259	3,158,689,331	28	12,228,491,513	4,978,871,770	41

Source:County Treasury, 2025

17. Across all revenue categories, the performance rate generally shows a slight increase from FY 2022/23 to FY 2023/24, with the most significant improvement seen in the "County Own Generated Revenue - AIA" category, where the performance rate jumps from 45 percent to 59 percent. The overall performance rate for the combined "Other Revenues" and "County Own Generated Revenue" is 28 percent for FY 2023/24, suggesting that while there is room for improvement, the county is generally meeting a significant portion of its projected revenue targets

Table 9:Revenue Performance Per Stream in comparison half year for FY 2022/23, 2023/24 and 2024/25

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
1.	Advertisement & Wall Branding Fees	15,000,000	2,070,482	14	20,000,000	3,134,139	16	20,922,470	8,633,074	41
2.	Agricultural Cess Fees	22,000,000	6,656,691	30	18,000,000	7,995,868	44	18,000,000	10,128,493	56
3.	ASK Show Fees	2,000,000	-		3,000,000	-	-			
4.	Building Materials cess Fees	5,000,000	799,420	16	3,000,000	1,372,625	46	3,000,000	1,126,700	38
5.	Community Information Centres Fees	500,000	25,000	5	1,000,000	113,950	11	1,000,000	76,740	8
6.	Conservancy Fees	10,000,000	651,600	7	6,000,000	826,950	14	6,000,000	653,269	11
7.	Coop Audit services Fees	300,000	46,500	16	300,000	38,300	13	300,000	34,700	12
8.	Development Approvals Fees(all lands development fees	35,000,000	7,140,688	20	45,000,000	8,585,170	19	48,000,000	8,035,847	17
9.	Fines and Penalties Fees	5,100,000	380,902	7	1,000,000	534,000	53	1,000,000	1,209,027	121
10.	Fire certificate Fees	200,000	104,800	52	1,000,000	133,100	13	1,400,000	275,950	20
11.	Hire of County Facilities	200,000	123,450	62	1,000,000	256,000	26	1,000,000	1,138,550	114
12.	Liquor License Fees	60,000,000	13,236,300	22	70,000,000	5,850,901	8	70,000,000	7,009,331	10
13.	Market Entrance Fees	45,000,000	11,508,681	26	45,000,000	14,992,212	33	45,000,000	14,234,399	32

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No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
14.	Motor Vehicle./Cycle Reg. Fees	5,000,000	470,100	9	3,000,000	340,903	11	3,500,000	332,000	9
15.	Parking Fees	40,000,000	10,599,802	26	43,000,000	12,882,017	30	44,000,000	16,079,260	37
16.	Plot Rates/Rent Fees & other dues	120,000,000	4,242,079	4	170,000,000	6,746,237	4	196,855,153	11,813,072	6
17.	Renewal Fees(Kiosks)	6,000,000	567,000	9	7,000,000	1,016,000	15	7,000,000	726,200	10
18.	Single Business Permits /Application Fees	135,000,000	15,871,525	12	200,000,000	18,845,250	9	200,000,000	15,188,475	8
19.	Stall Rent Fees	3,200,000	916,700	29	7,700,000	2,468,401	32	8,700,000	3,798,000	44
20.	Stock Market Fees	15,000,000	3,490,058	23	11,000,000	4,661,880	42	11,000,000	4,416,747	40
21.	Stock Movement Fees	5,000,000	1,086,395	22	7,000,000	2,157,345	31	7,000,000	1,981,435	28
22.	Veterinary Health Fees	15,000,000	3,243,400	22	13,000,000	3,390,258	26	17,500,000	4,654,433	27
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	277,830	4	3,000,000	280,360	9	3,500,000	422,100	12
24.	Weights & Measures Fees	1,500,000	478,280	32	2,000,000	776,600	39	2,500,000	726,300	29
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		-			44,000			3,658,895	
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	81,000	2	3,000,000	1,547,810	52	3,000,000	4,674,940	156
27.	Agriculture- Mechanization Fees	2,000,000	-		2,000,000	1,256,617	63	2,000,000	492,200	25
28.	Public health Services Fees	25,000,000	3,908,450	16	33,000,000	3,574,851	11	36,000,000	5,325,297	15
29.	Makueni Fruit Processing Plant Fees	60,000,000	25,367,000	42	100,000,000	27,894,000	28	100,000,000	16,672,021	17
30.	Sand Authority Fees	30,000,000	15,368,026	51	46,000,000	14,101,355	31	47,000,000	21,680,863	46
	Normal Streams Sub Total	675,000,000	128,981,078	19	865,000,000	145,817,098	17	905,177,623	165,198,317	18
31.	Medical Health Services Fees	140,000,000	65,197,312	47	120,000,000	99,485,510	83	176,430,000	144,346,468	82
32.	NHIF and Linda Mama	240,000,000	117,448,344	49	250,000,000	120,088,605	48	382,475,700	162,199,716	42
33.	Universal Health Care Registration Fees	30,000,000	2,505,000	8	5,000,000	2,496,000	50	7,350,000	1,542,780	21
	AIA Sub Total	410,000,000	185,150,657	45	375,000,000	222,070,115	181	566,255,700	308,088,963	54
	Total Own Source Revenue	1,085,000,000	314,131,734	29	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32

Source:County Treasury, 2025

2.4. Receipts into Makueni County Revenue Fund(CRF) for Half year of FY 2024/25

18. The total receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to KShs. 3,710,156,133 mainly from National government disbursements and Own Source Revenue receipts. This excludes health AIA that are utilized at the health facilities.

2.4.1. Exchequer Disbursements from the National government

19. The Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. 3,526,383,006 for the half year of FY 2024/25, representing 40 percent of the approved Equitable share.

2.4.2. Funds released to the Makueni Operational Accounts (approvals by COB)

20. The Office of Controller of budget approved funds withdrawals totaling Kshs. 3,607,204,725 from Makueni County Revenue Fund; Kshs. 3,165,258,117.00 (88%) to Makueni County Executive and Kshs 441,946,608.00 (12%) to Makueni County Assembly.

21. The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Kshs. 247,734,925.00 (8 percent) and Kshs. 2,917,523,192.00 (92 percent) respectively.

2.5. FY 2024/25 Half Year Expenditure Performance

2.5.1.1. Overall Expenditure Performance for the First Half of FY 2024/25

22. In the first half of FY 2024/25, the county's total expenditure reached Kshs 3,908,832,700, with an overall absorption rate of 32 percent. The County Executive utilized KShs 3,469,847,687 from its KShs 11,243,024,522 budget, reflecting a 31 percent absorption rate, while the County Assembly spent KShs 441,946,608 of its KShs 985,466,991 allocation, achieving a 45 percent absorption rate. The reported expenditure accounted for 14 percent development, 61percent personnel emoluments and 25 percent Operations and Maintenance.

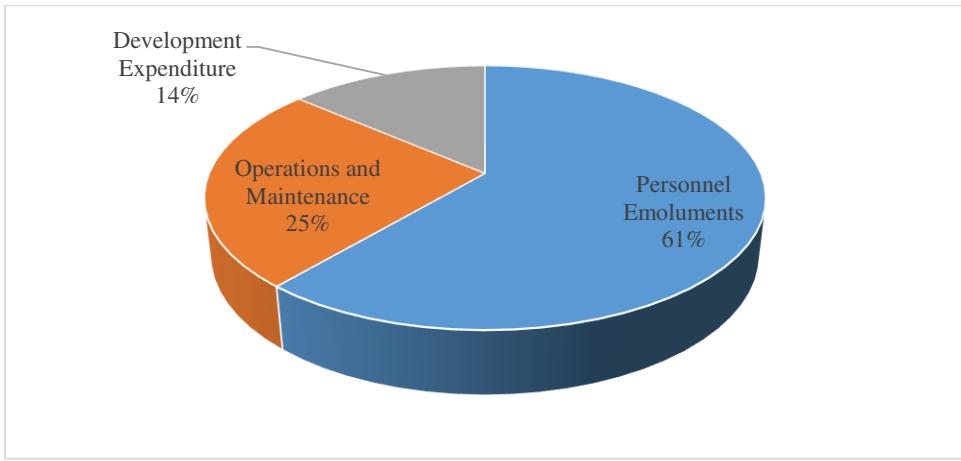


Figure 2:Overall Expenditure Performance for the First Half of FY 2024/25

2.5.1.2. FY 2024/25 Half Year Expenditure by Economic Classification

23. The total recurrent expenditure for the period stood at KShs 3,374,361,163, with the County Executive accounting for KShs 2,935,376,150 and the County Assembly KShs 438,985,013. Development expenditure totaled KShs 534,471,537, reflecting a 12 percent absorption rate. Table 10 below presents a summary of expenditure by economic classification.

Table 10: Expenditure by Economic Classification as at 31st December, 2024

Economic Classification	FY 2023/24 Supplementary Budget (1) Estimates	Expenditures as at 31st December, 2023	Absorption Rate(%)	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)
County Executive						
Salaries	4,263,420,536	1,444,936,651	34	4,746,548,777	2,184,174,400	46
O&M	2,470,359,862	600,106,858	24	2,276,147,942	751,201,750	33
Recurrent	6,733,780,398	2,045,043,509	30	7,022,696,719	2,935,376,150	42
Development	3,487,533,413	251,148,916	7	4,220,327,803	534,471,537	13
Sub Total	10,221,313,811	2,296,192,425	22	11,243,024,522	3,469,847,687	31
County Assembly						
Salaries	345,094,338		0	451,423,604	208,673,280	46
O&M	536,958,622		0	454,698,372	230,311,733	51
Recurrent	882,052,960	455,197,051	52	906,121,976	438,985,013	48
Development	66,948,488	-	0	79,345,015	0	0
Sub Total	949,001,448	455,197,051	48	985,466,991	438,985,013	45
Total Budget						
Salaries	4,608,514,874	1,444,936,651	31	5,197,972,381	2,392,847,680	46
O&M	3,007,318,484	600,106,858	20	2,730,846,314	981,513,483	36
Recurrent	7,615,833,358	2,045,043,509	27	7,928,818,694	3,374,361,163	43
Development	3,554,481,901	251,148,916	7	4,299,672,819	534,471,537	12
Total Budget	11,170,315,259	2,751,389,476	25	12,228,491,513	3,908,832,700	32

Source:County Treasury, 2025

2.5.1.3. Departmental Expenditures

24. In the first half of FY 2024/25, the County Attorney had the highest absorption rate at 54 percent, followed by the County Public Service Board at 48 percent. The Department of Health Services recorded the highest absolute expenditure, totaling KShs 1,887,901,940. Table below presents departmental expenditures by economic classification with their absorption rates.

Table 11: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2024/25 Supplementary Budget (1) Estimates	Salaries Expenditure 31st December, 2024	O&M Expenditure as at 31st December, 2024	Total Recurrent Expenditure as at 31st December, 2024	Development Expenditure 31st December, 2024	Total Expenditure as at 31st December, 2024	Overall Absorption (%)
1	Governorship	521,048,407	27,515,165	85,209,935	112,725,100		112,725,100	22%
2	County Attorney	47,740,335	9,967,968	15,674,597	25,642,565	-	25,642,565	54%
3	County Secretary	464,245,270	29,383,716	33,369,113	62,752,829		62,752,829	14%
4	Devolution, Public Participation, County administration and Special Programs	347,591,285	108,052,097	38,900,872	146,952,970	-	146,952,970	42%
5	Finance and Socio-Economic Planning	550,078,932	113,348,833	122,006,479	235,355,312	-	235,355,312	43%
6	Agriculture, Livestock, Fisheries and Cooperative Development	613,912,435	112,255,166	8,716,502	120,971,668	23,374,394	144,346,062	24%
7	Makueni County Fruit Development and Marketing Authority	82,054,584		7,926,417	7,926,417	4,994,474	12,920,891	16%
8	ICT, Education and Internship	1,205,838,148	358,814,067	22,467,828	381,281,895	6,579,980	387,861,875	32%
9	Gender, Children, Youth, Sports and Social Services	291,589,787	25,983,013	5,620,933	31,603,946	8,454,300	40,058,246	14%
10	Health Services	4,236,924,624	1,225,707,019	280,126,452	1,505,833,471	382,068,469	1,887,901,940	45%
11	Trade, Marketing, Industry, Culture and Tourism	180,206,485	29,495,000	25,867,445	55,362,445	459,440	55,821,885	31%
12	Infrastructure, Transport, Public Works, Housing and Energy	1,100,236,837	41,359,858	14,547,232	55,907,090	23,574,238	79,481,327	7%
13	Lands, Urban Planning & Development, Environment and Climate Change	629,129,656	28,452,363	10,885,558	39,337,921	54,440,830	93,778,751	15%
14	Wote Municipality	125,445,616		29,651,853	29,651,853	304,400	29,956,253	24%
15	Emali-Sultan Hamud Municipality	74,790,011		7,117,178	7,117,178	490,398	7,607,576	10%
16	Water and Sanitation	638,440,094	41,004,534	15,080,493	56,085,027	28,629,295	84,714,322	13%
17	Sand Authority	62,753,699	12,085,867	14,722,998	26,808,865	1,101,320	27,910,185	44%
18	County Public Service Board	70,998,317	20,749,736	13,309,863	34,059,599	0	34,059,599	48%
19	Total (County Executive	11,243,024,522	2,184,174,400	751,201,750	2,935,376,150	534,471,537	3,469,847,687	31%
20	County Assembly	985,466,991			438,985,013	0	438,985,013	45%
	Total Budget	12,228,491,513	2,184,174,400	751,201,750	3,377,322,758	534,471,537	3,908,832,700	32%

Source:County Treasury, 2025

2.5.1.4. Expenditure by Programme and Sub programme

25. The County adopted the programme based budgeting across county departments and agencies. The performance of the programmes and sub programmes is illustrated in table below:

Table 12: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	65,444,726	-	32,161,256	-	49%	
Programme 2: Land Survey & Mapping	SP2. Land Survey & Mapping	1,926,181	36,566,757	400,292	4,591,490	21%	13%
Programme 3 : Urban planning	SP3. 1 Urban planning	4,700,000	48,352,239	4,125,000	4,852,395	88%	10%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	-	-	0%	0%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,353,253	459,106,500	2,651,373	44,996,944	26%	10%
	Sub Total	83,504,160	545,625,496	39,337,921	54,440,830	47%	10%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	67,931,605	57,514,011	29,651,853	304,400	44%	1%
	Sub Total	67,931,605	57,514,011	29,651,853	304,400	44%	1%
Emali-Sultan Hamud Municipality							
Emali-Sultan Hamud Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	42,745,731	7,117,178	490,398	22%	1%
	Sub Total	32,044,280	42,745,731	7,117,178	490,398	22%	1%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	57,753,699	5,000,000	26,808,865	1,101,320	46%	22%
	Sub Total	57,753,699	5,000,000	26,808,865	1,101,320	46%	22%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,658,433,749	913,117,034	1,290,160,700	357,610,553.60	49%	39%
Curative health care services	SP2. 1 :Curative health care services	363,415,723	31,235,847	156,284,323	1,284,763.00	43%	4%

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Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	94,820,972	175,901,300	59,388,448	23,173,152.25	63%	13%
	Sub Total	3,116,670,444	1,120,254,181	1,505,833,471	382,068,469	48%	34%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	92,976,455	20,386,455	44,733,071	8,289,897	48%	
Road Transport	SP2.1 : Road transport	19,092,000	849,665,385	1,717,360	15,284,341	9%	2%
Infrastructure development	SP3.3: Infrastructure development	550,000		250,000		45%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	100,300,643	9,206,659		53%	0%
	Sub Total	129,884,354	970,352,483	55,907,090	23,574,238	43%	2%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,195,605	-	363,175,201	-	50%	
Early childhood development education	SP2.1 : Early childhood development education	18,431,871	178,747,807	2,505,920	219,436	14%	0%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,050,000	57,701,060	50,000	5,044,644	5%	9%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,602,357	59,500	12,714,949	-	8%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,800,000	29,317,694	1,232,900	1,315,900	7%	4%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	18,932,254	-	1,602,925	-	8%	
	Sub Total	940,012,087	265,826,061	381,281,895	6,579,980	41%	2%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	46,877,633	-	40%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	35,219,270	4,056,475	459,440	52%	1%
Industrial development and promotion	SP3. 1 Industrial development and promotion	5,750,000	1,000,000	2,761,176	-	48%	

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Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Tourism development & promotion	SP4. 1 Tourism development & promotion	2,096,088	2,000,000	-	-	0%	0%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,963,360	1,500,000	1,667,162	-	21%	0%
	Sub Total	140,487,215	39,719,270	55,362,445	459,440	39%	1%
Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	62,357,267	-	28,099,596	-	45%	-
Gender and Social Development	P2: Gender and Social Development	17,746,486	74,670,295	3,063,350	2,152,500	17%	3%
Sports development	P3: Sports development	24,176,567	15,923,154	441,000	-	2%	0%
Youth empowerment	P4; Youth empowerment	38,144,013	58,572,004	-	6,301,800	0%	11%
	Sub Total	142,424,334	149,165,453	31,603,946	8,454,300	22%	6%
County Attorney							
General Administration & Support Services	P1: General administration & planning	42,540,335	5,200,000	25,642,565	-	60%	-
	Sub Total	42,540,335	5,200,000	25,642,565		60%	
Governorship							
General Administration & Support Services	P1: General administration & planning	521,048,407	-	112,725,100	-	22%	-
	Sub Total	521,048,407	-	112,725,100		22%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,245,270	-	62,752,829	-	14%	-
	Sub Total	464,245,270	-	62,752,829		14%	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	70,998,317	-	34,059,599	-	48%	-
	Sub Total	70,998,317		34,059,599		48%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	371,417,537	48,834,973	176,252,873	-	47%	0%
Public Financial Management	Sub-Programme 2.1:Financial Accounting services	11,907,568	-	7,539,204	-	63%	-

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & Planning	Sub-Programme 2.2; Budget formulation, coordination and management	43,150,000	-	18,643,871	-	43%	
	Sub-Programme 2.3; Internal audit services	7,300,000	-	2,670,231	-	37%	
	Sub-Programme 2.4; Resource mobilization	39,338,022	-	18,085,820	-	46%	
	Sub-Programme 2.5; Supply chain management services	2,850,000	-	1,688,625	-	59%	
	Sub-Programme 2.6; Economic planning	9,289,525	-	4,553,586	-	49%	
	Sub-Programme 2.7; Monitoring & Evaluation	7,100,000	-	3,060,798	-	43%	
	Sub-Programme 2.8; County Statistics	5,100,000	-	2,103,657	-	41%	
	Sub-Programme 2.9; Enterprise Risk Management	991,308	-	-	-	0%	
	Sub-Programme 2.10; Assets Management	2,800,000	-	756,646	-	27%	
	Sub Total	501,243,960	48,834,973	235,355,312	-	47%	0 %
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	244,563,390	37,500,000	118,306,760		48%	0%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,514,800	-	9,110,316		47%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-	-			
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	29,811,534	941,225	15,706,380		53%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	10,988,336	300,000	3,242,514		30%	

2025 MAKUENI COUNTY FISCAL STRATEGY PAPER(CFSP)

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,972,000	-	587,000	-	15%	-
	Sub Total	308,850,060	38,741,225	146,952,970	-	48%	0%
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	98,952,701	10,652,500	51,594,107	1,892,980	52%	18%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,985,876	1,540,000	5,400,900	40%	3%
	SP2: Piped water supply infrastructure	3,680,000	197,983,312	1,540,000	3,020,400	42%	2%
	SP.3: Ground water development	3,380,000	122,965,705	1,410,920	18,315,015	42%	15%
	Sub Total	109,852,701	528,587,393	56,085,027	28,629,295	51%	5%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	236,994,981	184,526,856	114,974,076	8,143,336	49%	4%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,581,308	78,680,099	1,435,000	2,355,295	56%	3%
Agribusiness and information management	SP3: Agribusiness and information management	5,223,982	30,846,053	1,846,813	-	35%	0%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	10,950,000	57,606,381	2,541,206	12,875,762	23%	22%
Cooperative Development	SP 5:Cooperative Development	1,900,000	4,602,775	174,573	-	9%	0%
	Sub Total	257,650,271	356,262,164	120,971,668	23,374,394	47%	7%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	35,555,220	46,499,364	7,926,417	4,994,474	22%	11%
	Sub Total	35,555,220	46,499,364	7,926,417	4,994,474	22%	11%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	906,121,976	79,345,015	438,985,013	-	48%	0%
	Sub Total	906,121,976	79,345,015	438,985,013	-	48%	0%
Total County Budget		7,928,818,694	4,299,672,820	3,374,361,163	534,471,537	43%	12%

Source:County Treasury, 2025

2.6. Sectoral Performance, FY2021/22-2023/24

2.6.1 Water, Sanitation, Environment and Natural Resources

a. FY 2023/24 Financial performance

26. The sector's expenditure for FY 2023/24 was KShs 609,843,458, compared to a budget of KShs 812,653,774, resulting in a 75 percent absorption rate. This reflects a five percent increase from the 70 percent recorded in FY 2022/23. Figure 3 below illustrates the sector's budget, expenditure, and absorption rates over the medium term.

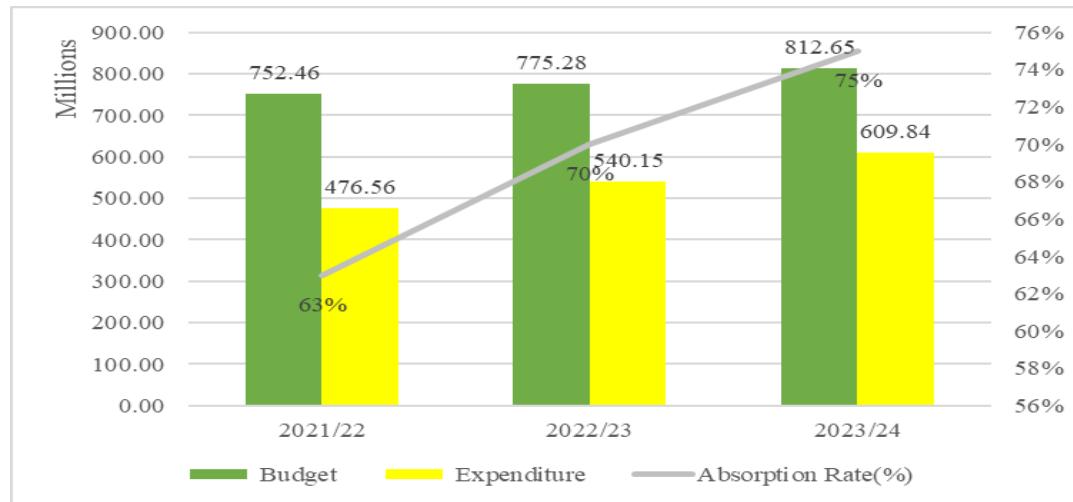


Figure 3: Water Sector, FY 2021/22- FY 2023/24 Expenditure performance

Source: County Treasury, 2025

b. FY 2023/24 Non-Financial Performance Review

27. The goal of the sector is to provide adequate safe water for domestic and commercial use, as well as water for irrigation, to enhance food and nutritional security for the citizens of Makueni County. Currently, the water demand stands at 60,000 cubic meters per day, while water production is only 30,000 cubic meters per day. Safe water coverage is at 46 percent, with an average distance of 4 kilometers to the nearest water source, compared to safe water coverage of 36 percent and an average distance of 7 kilometers in the financial year 2018/2019.

28. During the review period, a total of 23 earth dams and 8 sand dams were constructed or rehabilitated. Additionally, 37 boreholes were developed, and 159 kilometers of water pipeline were constructed, connecting 77 water points/kiosks and 65 markets, schools, and government institutions. The sector also solarized 29 water projects and automated 31 water points in the county to reduce operational and maintenance costs in the water schemes, thereby addressing non-revenue water.

29. The sector has initiated five flagship water and irrigation projects: AKWASH Kalawa, the Athi-Tunguni-Kilema Water Project, Mulima Earth Dam, Ngosini Earth Dam, and the

Miangeni Irrigation Scheme in Kalawa Ward. Once completed, these projects will increase safe water production by 5,000 cubic meters and expand irrigation by at least 500 acres, significantly benefiting households and boosting agricultural productivity.

30. In environmental conservation, the government collaborated with stakeholders in the forestry subsector to plant 531,620 seedlings across the county, achieving a survival rate of 64.5 percent. A total of 30 Ward Sand Management Committees were established to oversee sustainable sand extraction practices, environmental conservation, and resource management.
31. A participatory county climate risk assessment was conducted with 900 community members, who identified climate hazards, risks, and their impacts across all 30 wards. This process enabled communities to prioritize climate risks, develop strategic interventions, and create ward-level climate action plans. The prefeasibility and appraisal of climate-led initiatives resulted in 13 projects aimed at building community resilience across the county. These ward climate action plans formed the foundation for the Makueni County Climate Action Plan 2023, ensuring a structured and community-driven approach to climate adaptation and mitigation.

FY 2024/25 Half Year Performance

a. Financial Performance

32. The total half year expenditure for the sector for the FY 2024/25 is KShs 108,096,829 which translates to an absorption rate of 15 percent against the total budget of KShs. 701,193,793. The absorption rates for recurrent and development were 47 percent and 6 percent respectively.

Table 13: Expenditure per Economic Classification for Water Department

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	50,511,556	23,175,813	46%
Maintenance	9,743,303	2,100,000	22%
Operations and Maintenance	60,254,859	25,275,813	42%
Personnel Emoluments	107,351,541	53,090,401	49%
Total Recurrent	167,606,400	78,366,214	47%
Development Expenditure			
Capital Expenditure	533,587,393	29,730,615	6%
Total Budget	701,193,793	108,096,829	15%

33. The total expenditure constituted 49 percent personnel emoluments, 28 percent development and 23 percent on operations and maintenance.

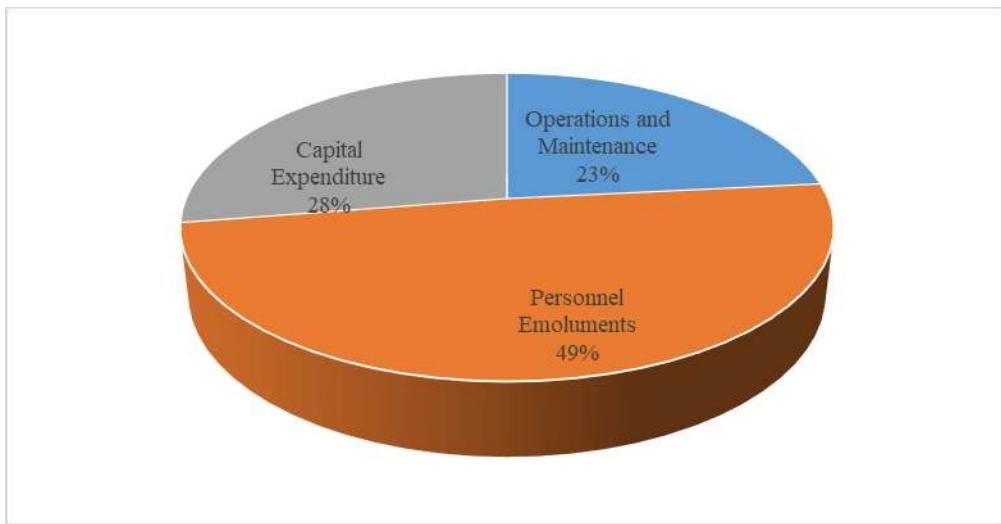


Figure 4:Water sector Expenditure by main economic classification

Source: County Treasury,2025.

b. Non-Financial Performance

34. During the first half of FY 2024/25, the department carried out a project prefeasibility study, constructed a sand dam and four earth dams, developed nine boreholes, laid pipelines for six water projects and trained four water schemes. On the other hand, the authority carried out six sensitization forums on sand conservation and targeted to construct two sand dams and review the Makueni County Sand Conservation and Utilization Act, 2015.

2.6.2 Agriculture and Rural Development

a. Financial Performance

35. The revised budget for the financial year 2023/24 amounted to KShs. 1.001 billion, with KShs. 699.19 million (69.8 percent) allocated to development and KShs. 302.24 million (29.2 percent) for recurrent expenditure. The total expenditure for the period under review stood at KShs. 635.87 million, translating to an absorption rate of 63 percent a notable drop from the 93percent recorded in FY 2022/23. The absorption rate for recurrent expenditure was 86 percent, while development expenditure stood at 54 percent.

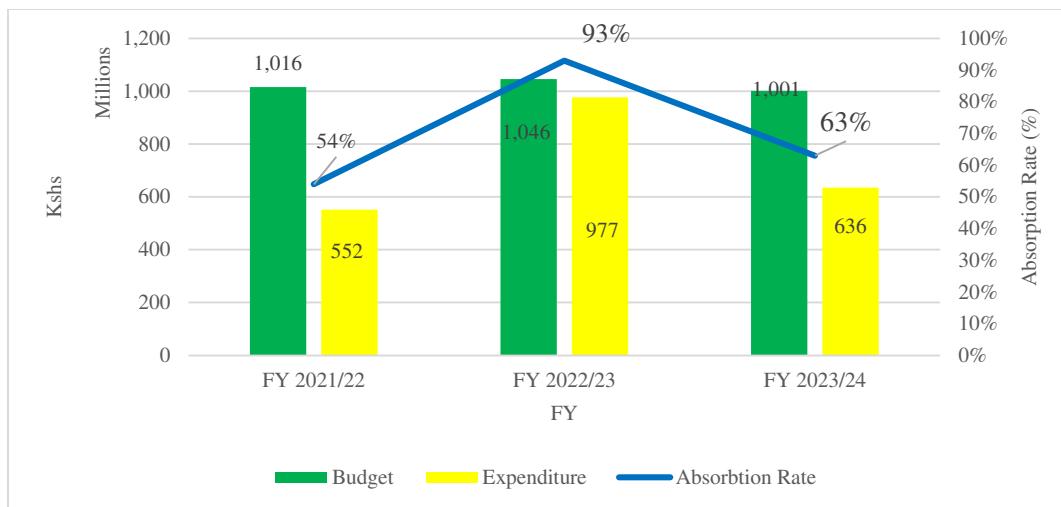


Figure 5: Expenditure trends sector of Agriculture and Rural Development

36. A key factor behind the decline in absorption was the non-disbursement of KShs. 247.39 million in conditional grants, including KShs. 162.56 million for the Fertilizer Subsidy Programme, KShs. 63.34 million for the De-Risking and Value Enhancement (DRIVE) project, and KShs. 21.49 million for the Livestock Value Chain Support Project. These funds, which were managed directly by the national government, affected the county's ability to fully utilize its allocated budget.

b. Non-Financial Performance

37. During the FY 2023/24, the government accelerated efforts in enhancing food and nutrition security through the sustainable management of crop and livestock resources and the prudent management of cooperatives. The sector made significant milestones as highlighted in the programmes below.

1.Crop Development & Productivity: Efforts to increase production and productivity was enhanced through distribution of 48,478 metric tonnes of certified seeds to 24,239 beneficiaries. The initiative led to the production of 2,193.6 Metric Tons (MT) of cereal grains. To enhance fruit production and reduce cost of production, the government provided fruit seedlings to farmers. In the FY 2023/24, the county government initiated the establishment of low pest zone covering 4,000Ha (10,000 farmers) in upper Makueni/Mbooni zones while also managing another low pest Zone of 4700 Ha established on Kibwezi in 2019. Key activities included supply of fruit fly management technologies-(30,000 Traps and baits and 10,000 solarized bags) and 10,000 farmers were trained on Good Agricultural Practices.

2.Livestock Resources Management and Development: Over the period under review, government-initiated programmes to promote dairy development, meat value chain development, and fisheries enhancement. Milk production increased by 5 percent and beef production by 20 percent as compared in FY2022/23 with an increased number of farmers engaging in dairy and

livestock production. Fisheries enhancement effort led to increased fish production from 8 Tons in FY 2022/23 to 8.6 Tons in FY 2023/24. The county also supported the provision of 2316 Artificial Insemination (AI) services for dairy cattle. The government conducted vaccination 190,724 animals (cattle, sheep and goats) against foot and mouth disease, Lumpy Skin Disease (LSD) and Contagious Caprine Pleuropneumonia (CCPP). Further, the department vaccinated 11,094 dogs in rabies endemic wards.

3.The county launched the of Makueni Agricultural Training Centre (ATC) as an Agricultural Technical Vocational Education and Training Centre (ATVET) which 60 school-based trainees (youths) in Horticulture (25), Dairy (13), and Poultry (22) were recruited.

4.Co-operative Development: To strengthen cooperative governance and compliance, the government conducted nine cooperative audits to ensure transparency and accountability. Over 2,000 coffee farmers accessed the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to enhance their coffee production and household income. During the period under review, the county established 18 ward-based saving and credit cooperative societies under the National Agricultural and Rural Inclusion Growth Project (NARIGP) which are now in operation.

5.Makueni County Fruit Development and Marketing Authority: The Authority purchased 593,460 kilograms of mangoes through five cooperatives at a rate of KShs 20 per kilogram, benefiting 2,800 farmers. Additionally, 281,600 kilograms of mango puree was processed, enhancing the value of the fruit and providing a stable market for farmers. The plant generated revenue amounting to KShs 35,932,588.

6. Fertilizer Satellite Depots: the county government in partnership with NCPB implemented the last mile distribution of the subsidized fertilizer to areas that are close to farmers. The county initiated and operationalized seven (7) satellite depots as follows: Kitise Satellite in Kitise-Kithuki ward, Kithumani Satellite in Mbitini ward, Kasikeu Satellite in Kasikeu ward, Mukuyuni Satellite in Ukia ward, Nunguni Satellite in Kilungu ward, Kikima Satellite in Mbooni ward and Tawa Satellite in Kisau/Kiteta ward.

7.A total of **5,319.2 MT of planting and top dressing subsidized fertilizer** was procured by farmers for October, November and December 2023 season and March, April and May 2024. Over 25percent of the fertilizer was sold from the 7 satellite depots. Further, under the National Agricultural Value Chain Project, the County registered over 187,000 farmers who are now able to receive subsidized fertilizer

FY 2024/25 Half Year Financial Performance

a. Financial Performance

38. The total expenditure for the first half of FY 2024/25 was Ksh. 144,346,062 which translated to an absorption rate of 24 percent against an annual allocation of KShs 613,912,435.

Table 14: Budget Summary and Expenditure as at 31st December 2024

Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Budget Absorption
Operations	30,049,740	8,175,332	27%
Maintenance	3,090,000	541,171	18%
Sub Total	33,139,740	8,716,502	26%
Personnel	224,510,531	112,255,166	50%
Total Recurrent	257,650,271	120,971,668	47%
Development	356,262,164	23,374,394	7%
Total Budget	613,912,435	144,346,062	24%

39. The department spend 78 per cent on personnel emoluments, 6 percent on operations and maintenance and 16 percent on capital expenditure.

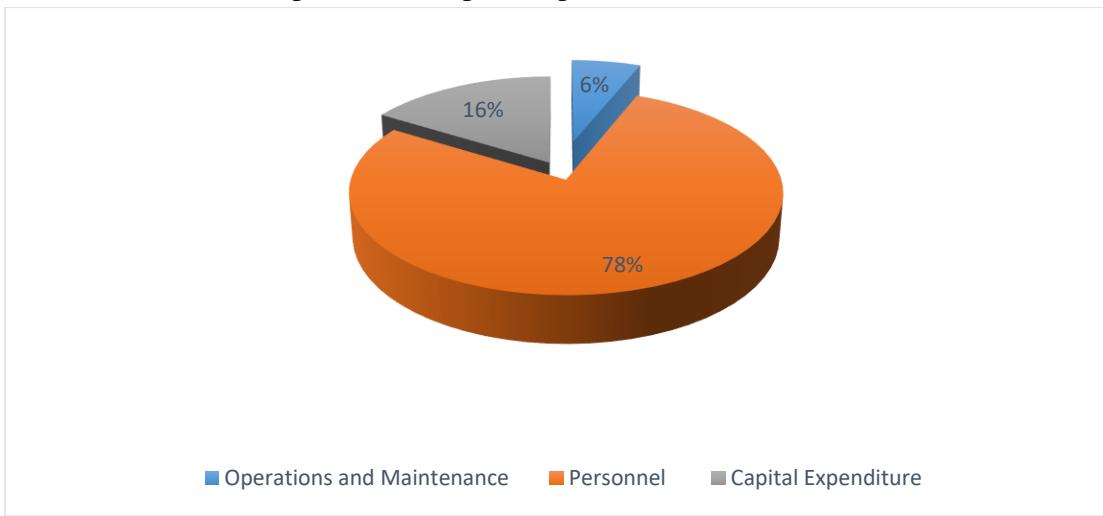


Figure 6: FY 2024/25 Half Year Non-Financial Performance

Non-Financial Performance

40. The sector achieved significant milestones in the first half of FY 2024/25, focusing on enhancing agricultural productivity and supporting food security.

a) Lands, Crop Development & Productivity

41. During the first half of 2024/25, the government distributed assorted certified seeds, totaling 36.782 metric tonnes, to 18,277 farmers across ten wards, including Kako Waia, Mbooni, Tulimani, Kalawa, Ilima, Kilungu, Kasikeu, Mukaa, Ivingoni Nzambani, and Mbitini. This strategic distribution included green grams (5.512 MT), beans (3.806 MT), and maize (27.464 MT). The seeds, planted in over 1,542 hectares, are projected to yield more than 1,000 metric tonnes of produce, thereby significantly contributing to food security in the community.

42. In addition to the seed distribution, the government provided 535 kilograms of pasture seeds to 167 farmers, enhancing livestock feed availability. Coffee production also

received a boost with the distribution of 26,600 seedlings to various cooperative societies: Kikima received 20,100 seedlings, Kithangathini 4,517, Kithumani 878, and Masokani 1,105. Such efforts are aimed at improving coffee yields and providing a sustainable income for farmers.

The operationalization of the Wote aggregation and packhouse has marked a pivotal development in the agricultural sector. This facility has enabled the export of approximately 483,446 mangoes (Apple and Kent varieties) to international markets, including Oman, Dubai, Qatar, and the UK. The collaboration with five exporters underscores the government's commitment to promoting the region's agricultural products on a global scale.

b) Livestock Resources Management and Development

43. The management of livestock resources has also been a priority, with various vaccination programs aimed at maintaining animal health. Vaccination efforts have included 48 cattle vaccinated against Contagious Bovine Pleuropneumonia (CBPP), alongside substantial numbers against Foot and Mouth Disease (FMD) and Lumpy Skin Disease (LSD), with 20,494 and 68,293 vaccinations administered, respectively. Moreover, 71,393 goats were vaccinated against Contagious Caprine Pleuropneumonia, demonstrating a comprehensive approach to livestock health.
44. The poultry sector benefited as well, with 1,321 birds vaccinated against Fowl Pox and over 16,000 against Newcastle Disease. The slaughter statistics reveal an impressive output, with 9,306 beef carcasses, 3,630 sheep, 18,306 goats, and 41 pigs recorded, totaling 31,283 carcasses. These efforts not only enhance food production but also contribute to the livelihoods of local farmers.

c) Cooperatives Development

45. During the reporting period, the department conducted 13 cooperative audits and facilitated the formation of 22 new cooperative societies. The implementation of pre-cooperative trainings and the organization of 31 Annual General Meetings (AGMs) have strengthened the cooperative movement, enabling farmers to collaborate and maximize their potential.

d) National Agriculture Value Chain Development Programme (NAVCDP)

46. The National Agriculture Value Chain Development Programme (NAVCDP) has played a crucial role in supporting agricultural initiatives and cooperative development in the region. In its first phase, 187,557 farmers were registered, indicating a robust engagement in agricultural activities. To further enhance capacities, 120 members of SACCO management and supervisory committees (60 females and 60 males) and five cooperative officers underwent training on SACCO financial operations manuals, Environmental and Social Safeguards (ESS), and Grievance Redress Mechanisms (GRM). This training is

pivotal for improving the efficiency and effectiveness of SACCO operations. 62,556 beneficiaries were enrolled in 4,958 Community Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs).

2.6.3 Transport, Infrastructure, Public Works, Energy and ICT

a. FY 2023/24 Financial Performance

47. In FY 2023/24, the sector had a budgetary allocation of KShs. 730,698,958 which comprised of KShs. 570,628,702 for development and KShs. 160,070,255 for recurrent budget. The total expenditures amounted to KShs. 564,616,139.39, achieving a 77 percent absorption rate a decline from 87 percent recorded in FY 2022/23. Recurrent absorption recorded 76 percent and development 79 percent. Figure 8 illustrates budgetary allocation, expenditure and absorption rate trend for the sector.

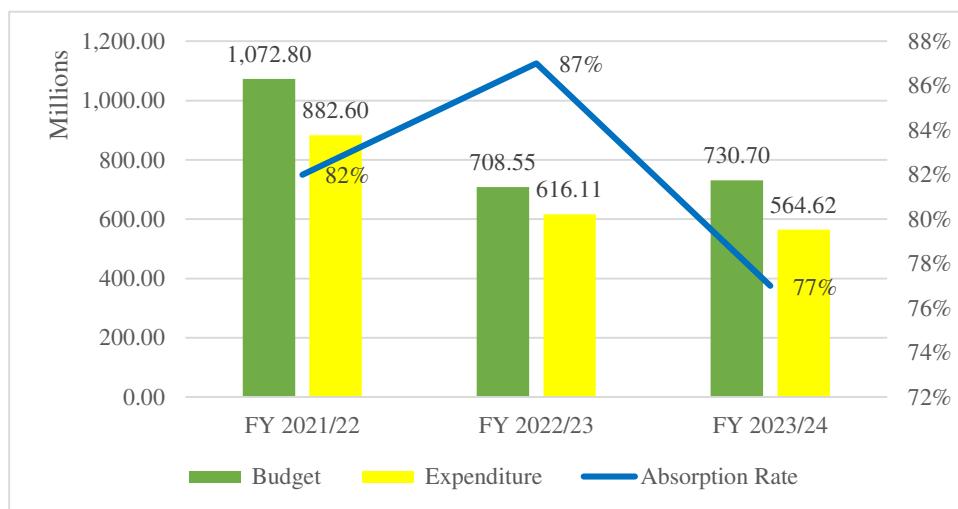


Figure 7: FY 2023/24 Sector Fiscal Performance

Source: County Treasury

b. FY 2023/24 Non-Financial Performance

48. Electricity connection to households grew from 6 percent in 2009 to 20.4 percent in 2019, KNBS Census Reports, largely due to the Last Mile Electricity Connectivity efforts. In the period under review, the county installed a 205 KWp grid-tied solar system at Makueni County Referral Hospital. The county connected 586 households through the REREC program, and installing 6 high-mast floodlights, 78 solar streetlights, and 63 grid-powered streetlights. In partnership with Strathmore University and the World Resources Institute the county developed that will guide energy development and promotion across the county.

49. The government opened 445.3 km of roads, graded 1,273.4 km, gravelled 102 km, constructed 12 drifts, installed 2,190 meters of culverts, and built 813 gabion boxes.

FY 2024/25 Half Year Performance

a. Financial Performance

50. In the first half of FY 2024/25, the department had total expenditure of KShs 79,481,327 against a budget of KShs 1,100,236,837, resulting in a seven percent absorption rate. The department utilized KShs 55,907,090 for recurrent expenditures and KShs 23,574,238 for development, representing absorption rates of 43 percent and two percent, respectively. The total expenditure incurred during the period was 52 percent on personnel emoluments, 30 percent on development activities and 18 percent on operations and maintenance.

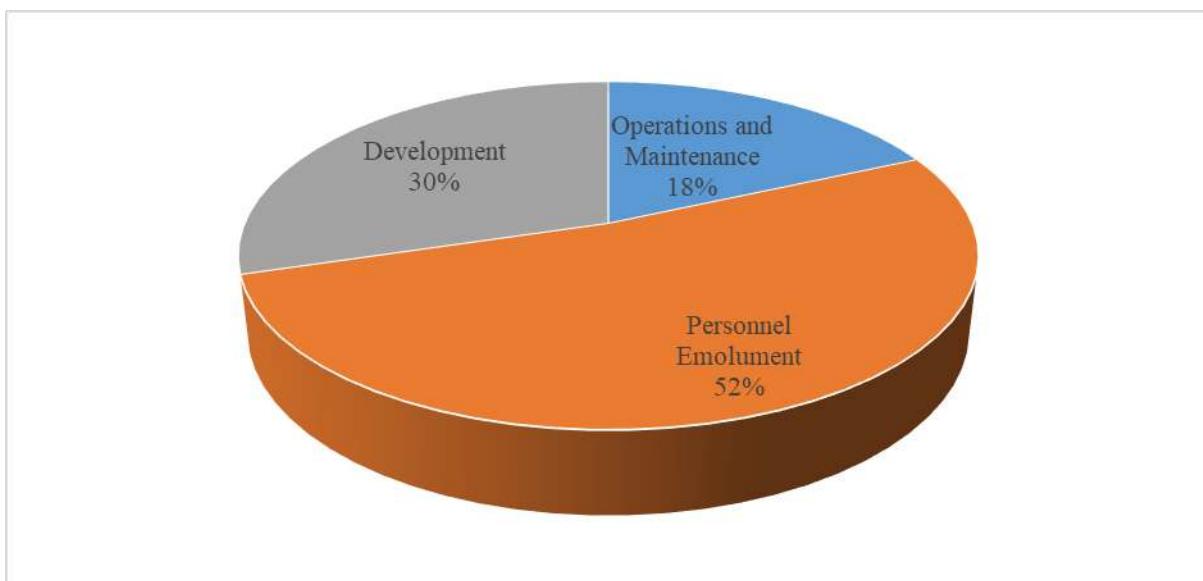


Figure 8: Infrastructure, Expenditure Summary per Economic classification for Transport Department

b. FY 2024/25 Half Year Non-Financial Performance

51. In road development, the department has implemented six sub-programmes, focusing on improving infrastructure and increasing connectivity through upgrading and maintaining road networks. These include spot improvement, road improvement, MTF, fuel levy, emergency road works, rehabilitation and routine maintenance of roads programmes.

52. The Government has opened 5km, maintained 300km and rehabilitated 5km. additionally, three drifts were constructed and 13,050 m of catch water mitre drains excavated to improve road drainage. The county government, in partnership with Strathmore University and the World Rescue Institute, launched Makueni County Energy Plan (2023-2032). The plan is focuses on providing clean, sustainable, reliable and affordable energy solutions while addressing local energy challenges and ensuring compliance with national laws. The County Government, in collaboration with the Council of Governors and UK PACT, organized a three-day conference attended by representatives from 46 counties on Climate Compatible Growth aimed at promoting peer-to-peer learning on the productive use of renewable energy and strengthening climate resilience. A 205kWp grid-tier solar system

was commissioned at Makueni County Referral Hospital, which is expected to save the facility Ksh 7 million annually, demonstrating a commitment to green energy and cost-saving initiatives

53. To bolster security measures around market and urban areas and ensure extended business operating hours, the government has Installed 2 -20M High mast floodlights at Kathyaka in Kikumbulyu North ward and Yinthungu Kitise- Kithuki ward, 20 streetlights along Kwa Mulei Kivandini and Mbooni SC hospital to DCC office in Kikima, contributing to the overall safety and well-being of the community.

2.6.4 Health Services

54. In FY 2023/24, the sector recorded an expenditure of KShs. 3,158,479,120 against a budget of KShs. 3,804,087,746 representing an absorption rate of 83 percent which was a drop of 9 percent compared to FY 2022/23. The figure 9 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

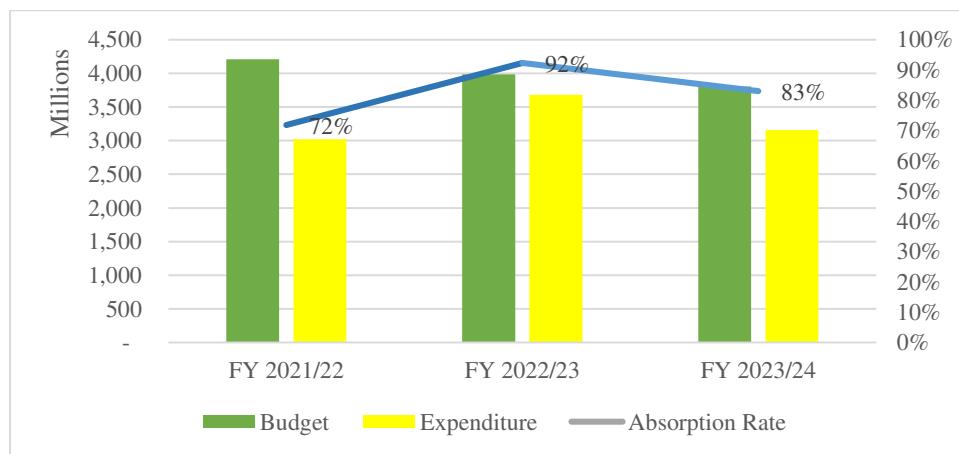


Figure 9: Budget Vs Expenditure Performance

55. The government supported preventive and promotive health services, where delivery under skilled personnel increased from 88 percent in 2022 to 89 percent in 2023. This slight increase resulted from continuous outreaches and the construction of more maternity wards. The percentage of women attending at least 4 Antenatal Care (ANC) visits also increased from 64 percent to 68 percent. This target was achieved due to the introduction of Group ANC and more health education. However, immunization coverage remained stagnant at 98 percent, mainly due to erratic commodity (vaccines) supply. The proportion of pregnant women who were supplemented with Iron and Folic Acid Supplementation (IFAS) increased from 98 percent to 100 percent due to the availability of commodities. However, there is a challenge with the consumption of IFAS. To address this, the sector will enhance the outreach program on the importance of the supplement. Furthermore, the proportion of children aged 6-59 months who were supplemented with Vitamin A increased from 80 percent to 82 percent. This resulted from the availability of commodities

and continuous outreaches to Early Childhood Development centres. Additionally, 1,230 villages were declared Open Defecation Free (ODF) against a target of 500, significantly improving sanitation status.

56. In curative and rehabilitation services, the average length of hospital stay reduced from 5.4 days to 4.5 days. The laboratory services improved, where 50 percent of health facilities have established sample referral networks and 65 percent of laboratories are enrolled in external quality assurance schemes. The drug fill rate increased from 60 percent to 65 percent which is an improvement though there need for an improved supply of health commodities and technologies. A total of 5,400 households were registered under the Makueni Care Scheme. The National Hospital Insurance Fund (NHIF) coverage increased from 10 percent to 15 percent of the county population.
57. On Infrastructure development, 3 new health facilities were constructed, while others were upgraded and equipped to offer comprehensive healthcare services. The government automated health service by acquiring Digital Health Commodities Management Systems, piloted in 13 health facilities. An end-to-end automation of health services through the County Integrated Health Management Information System (CIHMIS) dumped as “Afya Makueni” was also established. The system helps in tracking health products, revenue and patient management.

FY 2024/25 Half Year Performance

a. Financial Performance

58. The total department expenditure for the half year of the FY 2024/25 was KShs 1,887,901,940 against budget of KShs 4,236,924,624 which translated to an absorption rate of 45 percent.

Table 15: Health Department Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	522,558,198	244,475,698	47
Maintenance	139,028,797	35,650,755	26
Sub Total	661,586,995	280,126,452	42
Personnel	2,455,083,449	1,225,707,019	50
Total Recurrent	3,116,670,444	1,505,833,471	48
Development Expenditure			
Capital Expenditure	1,120,254,180	382,068,469	34
Total Budget	4,236,924,624	1,887,901,940	45

59. The total expenditure constituted personnel emoluments 65 percent, operations and maintenance 15 per cent and development expenditure 20 percent. The figure 10 shows the departmental expenditures per economic classification.

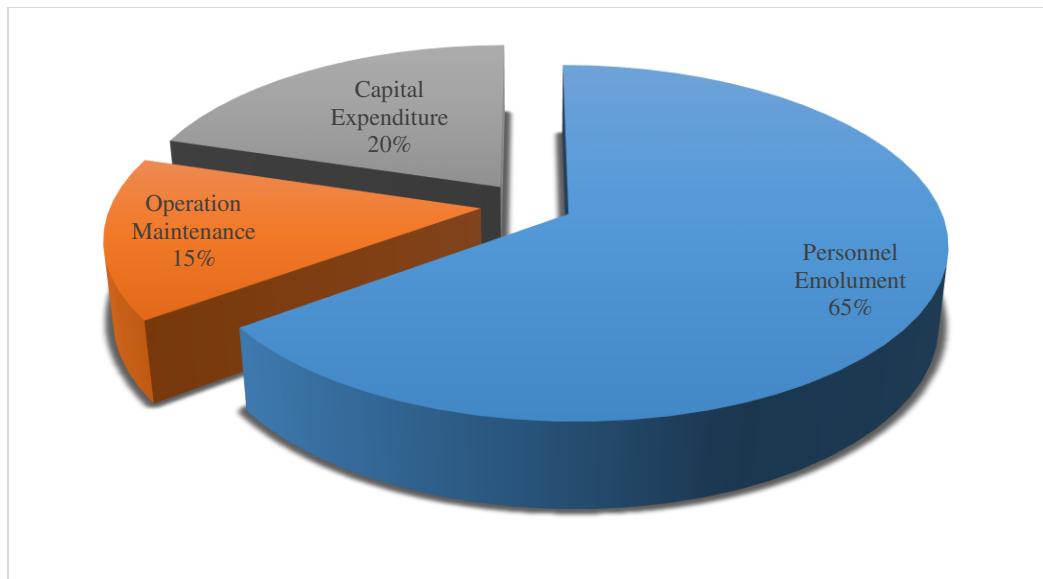


Figure 10: Department of Health Services Expenditure per Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

60. During the period under review, immunization coverage improved to 100 percent and the Proportion of labs with sample referral networks improved to 65 percent. Additionally, 69 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits. These improvements are attributed to increased follow-ups, health education, the purchase of additional cold chain equipment and the establishment of more immunization sites. Regarding the community's nutrition, 96 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. The sector has also drafted a Nutrition and Food Security Policy which once approved will promote county nutrition and attract funds from other development partners. The county has made great milestones in preventive and Promotive healthcare with the department conducting 16 medical outreach campaigns, a surgery camp in Makueni CRH with which over 400 patients were treated and discharged. Through improved partnerships the department has benefited with different sorts of equipment in different facilities improving the quality of care among the residents. The department has enhanced community strategy by equipping the CHPs with monthly stipends and additional commodities, this has in turn improved the number of patients screened for NCDs.

2.6.5 Social Protection, Education, and Recreation

i. Education and Internship Sub-Sector

a. Financial Performance

61. In FY 2023/24, the sub-sector had a budgetary allocation of KShs. 951,485,403. An allocation, KShs. 701,571,576 was for recurrent and KShs. 249,913,827 for development. The absorption rate for the year was 80 percent a decrease from 90 percent recorded in FY 2022/23.

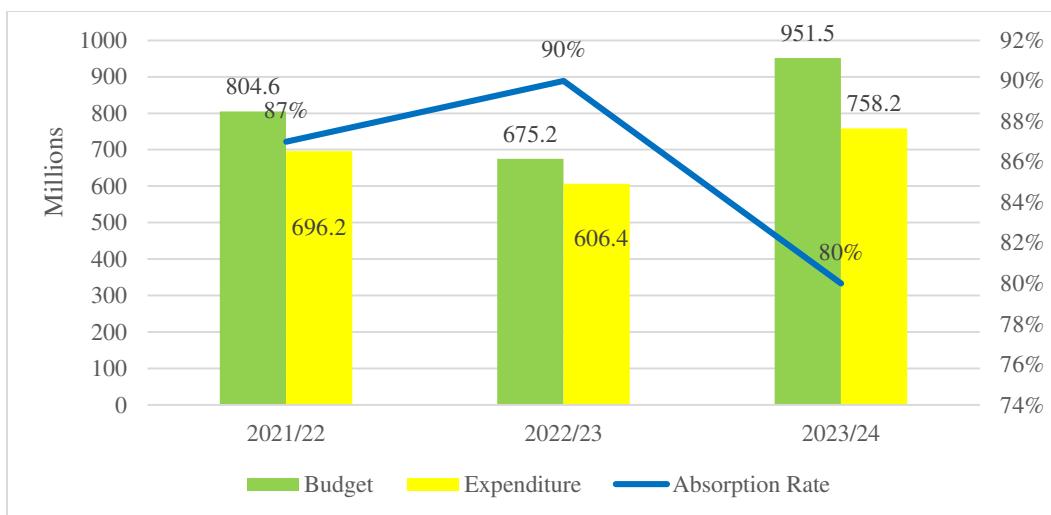


Figure 11: Education and Internship Sub Sector Performance

b. FY 2023/24 Non-Financial Performance Review

62. In the fiscal year 2023/24, the sector achieved substantial progress across diverse programmes. During the period under review, the government made notable strides to increase access to quality Early Childhood Development Education (ECDE) through construction of 37 ECDE centres, converted 954 ECDE teachers, supplied learning materials to 1,197 ECDE centers through capitation and 38,728 learners participated in music festivals. CTTI capitation benefited 4,417 trainees and infrastructure development carried out in 12 CTTIs. 14,388 and 675 needy students benefited with bursaries and scholarship respectively. The county offered internship and attachment opportunities to 100 and 785 trainees respectively.

FY 2024/25 Half Year Performance

a. Financial Performance

63. The department utilized KShs. 381,281,895 against a budget of KShs. 940,012,087 on recurrent which represents 41 percent absorption rate. The total expenditure constituted of 6 percent operation and maintenance, 92 percent personnel emolument and 2 percent development. The department utilized KShs. 6,579,980 against a budget of KShs. 265,826,061 on development which represents two percent absorption rate. The highest development expenditure of KShs 5,044,644 was realized on CTTI Development and capitation followed by KShs 1,315,900 on Government Automation.

Table 16: Expenditure Summary for FY 2024/25 half year

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	19,851,846	5,754,042	29
Maintenance	205,402,357	16,713,786	8
Sub-total	225,254,203	22,467,828	10
Personnel Emoluments	714,757,884	358,814,067	50
Total Recurrent	940,012,087	381,281,895	41
Capital Expenditure	265,826,061	6,579,980	2

Totals	1,205,838,148	387,861,875	32
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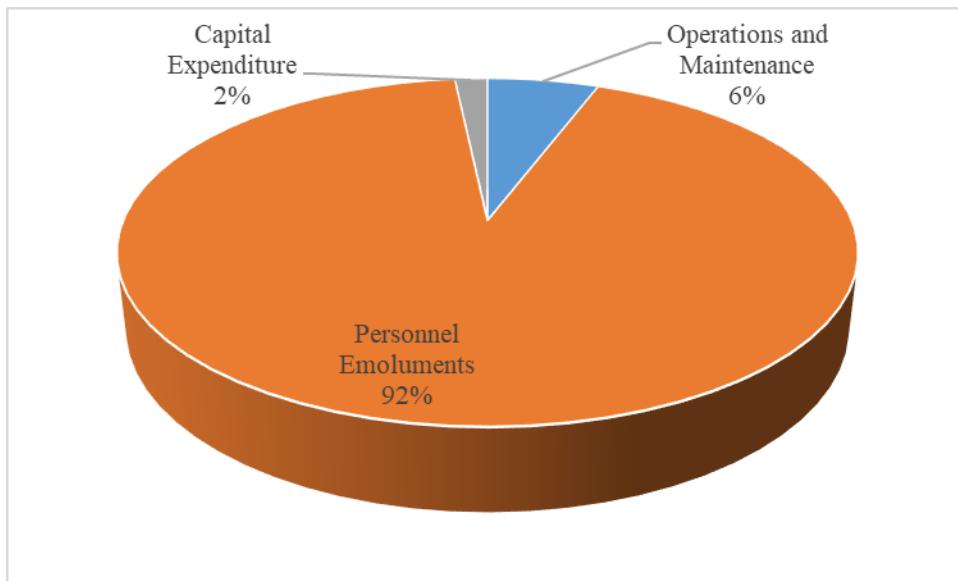


Figure 12:Department of Education Expenditure by Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

64. The department recruited 28 ECDE teachers to replace those who had exited service, awarded 125 and 206 youths with internship and attachment opportunities respectively. A total of 15,712 citizens accessed community library and Resource Centre services in the first half of FY 2024/25

ii. Gender and Social Services Sub-Sector

FY 2023/24 Performance

a. Financial Performance

65. In the fiscal year 2023/2024, the sub sector of Gender, Children, Culture and Social Services spent a total of KShs. 203,738,076.65 against the total departmental allocation of KShs. 227,910,428.34 representing 89 percent absorption rate.

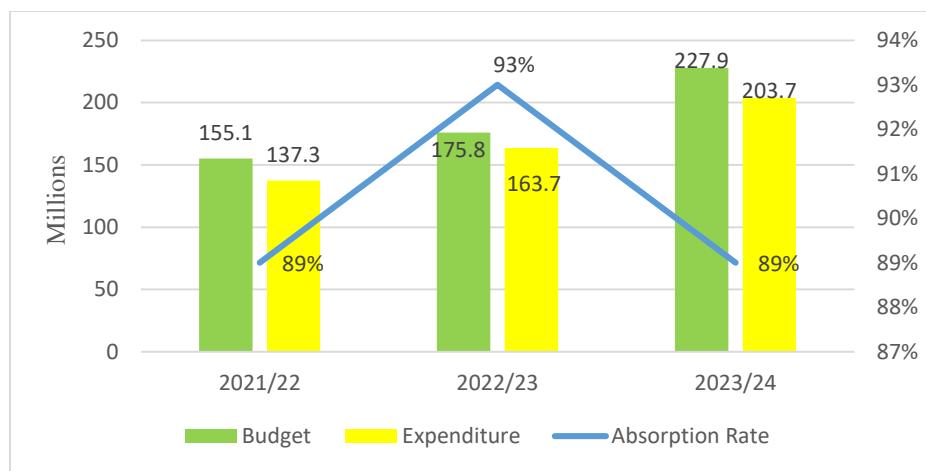


Figure 13:Gender and social services expenditure performance

66. The government provided support to vulnerable groups by assisting 1,832 elderly persons and 1,800 persons with disabilities (PWDs) with food and non-food items, while 206 individuals with disabilities received assorted assistive devices. Additionally, 210 elderly persons benefited from NHIF insurance subscriptions, and 93 community groups were equipped with tents and chairs. To promote dignity among youth, 1,600 teenage boys and girls received dignity packs.

67. In skills development, 128 apprentices were engaged, 97 youths trained in master crafts, and 101 youths equipped with driving skills. In sports and talent development, the county organized competitions at three levels—ward ("Ligi Mashinani"), sub-county, and county ("Supa Cup")—with teams awarded cash prizes, sports gear, and equipment. The county also participated in the Kenya Youth Intercounty Sports Association (KYISA) games in Kilifi, leading to two youths being scouted for professional sports. Additionally, sports infrastructure was improved through the levelling of five playing fields, enhancing opportunities for local talent development.

b. FY 2024/25 Half Year Financial Performance

68. In the first half of FY 2024/25, the department utilized KShs 40,058,246 out of its KShs 291,589,787 allocation, resulting in a 14 percent absorption rate. Recurrent expenditure absorption stood at 22 percent, while development expenditure was at 6 percent

Table 17:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	27,516,241	2,512,583	9
Maintenance	62,942,067	3,108,350	5
Sub-total	90,458,308	5,620,933	6
Personnel Emoluments	51,966,026	25,983,013	50
Total Recurrent	142,424,334	31,603,946	22
Capital Expenditure	149,165,453	8,454,300	6
Totals	291,589,787	40,058,246	14

69. The total expenditure for the department comprised of 65 percent personnel emoluments, 21 percent development and 14 percent operations and maintenance.

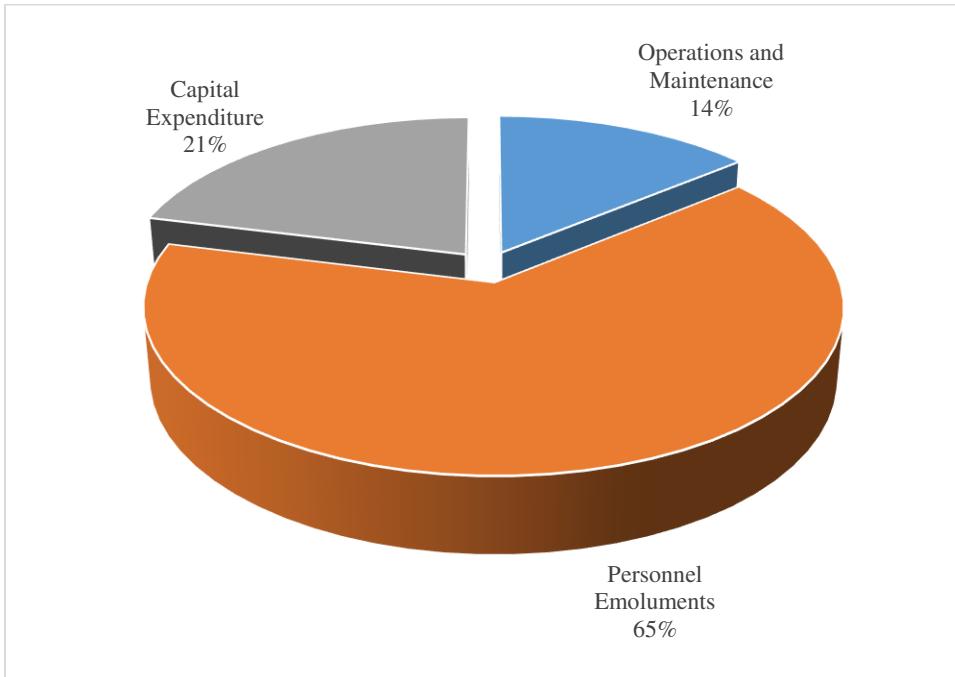


Figure 14:Gender ,Expenditure by Main Economic Classification

FY 2024/25 Half Year Non-Financial Performance

70. During the first half of FY 2024/25, 400 PWDs were supported with assorted assistive devices. In efforts to enhance dignity and promote menstrual hygiene among adolescent girls and boys, the county government, in partnership with the State Department of Protection, supported 150 boys and 150 girls with dignity packs.

2.6.6 General Economic and Commercial Affairs

a. Financial Performance

71. The sector allocation increased from KShs. 103,116,273.74 in FY 2021/22 to KShs. 168,577,604.56 in FY 2023/24 with an expenditure of KShs. 149,022,544 representing 88 percent a decline from 91 percent reported in FY 2022/23.

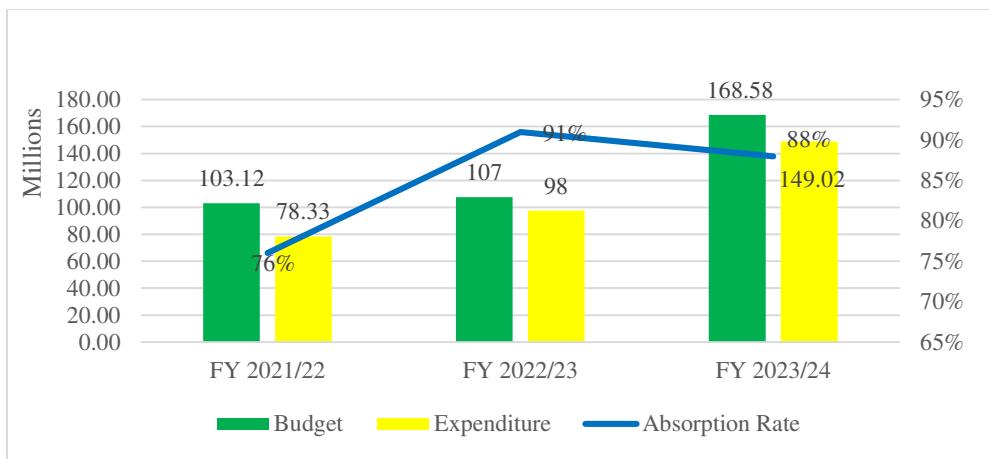


Figure 15:Trade Budget, Expenditure and Absorption Rate

b. Non-Financial Performance

72. The sector has fostered a conducive business environment by capacity building 1,218 MSMEs to enhance their entrepreneurial skills, leading to a 13.3 percent growth in the informal sector. Trade fair practices were strengthened, resulting in a 10 percent increase in businesses complying with the Weights and Measures Act. Additionally, a trade fair was successfully conducted alongside the Kenya Music and Cultural Festival. A total of 30 vendors were integrated into the Soko Makueni platform, surpassing the set target of 15, to enable better market access.

73. The Tourism Sector Performance Report 2022 reveals a remarkable 70.45 percent increase in international tourist arrivals compared to 2021, welcoming 1.5 million visitors. The government enhanced its role in tourism development by; facilitating tourism stakeholders' participation in the East Africa Regional Tourism Expo, supporting the formation of the Makueni Tourism Association, and formulating terms and conditions for the development of the Destination Makueni online platform. The subsector has also strengthened the capabilities of 52 hospitality service providers and tourism stakeholders by offering training and facilitating peer-to-peer learning experiences at tourism facilities within our county.

FY 2024/25 Half Year Performance

a. Financial Performance

74. The total expenditure for the first half of the FY 2024/25 was KShs 55,821,885 against a budget allocation of KShs 180,206,486 which translated to an absorption rate of 31 percent. During the period the expenditure on Personnel emoluments had the highest absorption rate at 50 percent while development had the lowest at 1 percent absorption rate.

Table 18:Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	10,700,000	2,072,962	19
Maintenance	70,797,215	23,794,482	34
Sub total	81,497,215	25,867,445	32
Personnel	58,990,000	29,495,000	50
Total Recurrent	140,487,215	55,362,445	39
Capital Expenditure	39,719,271	459,440	1
Total Budget	180,206,486	55,821,885	31

75. The department total expenditure comprised of 53 personnel emoluments,46 percent operation and maintenance and 1 percent development.

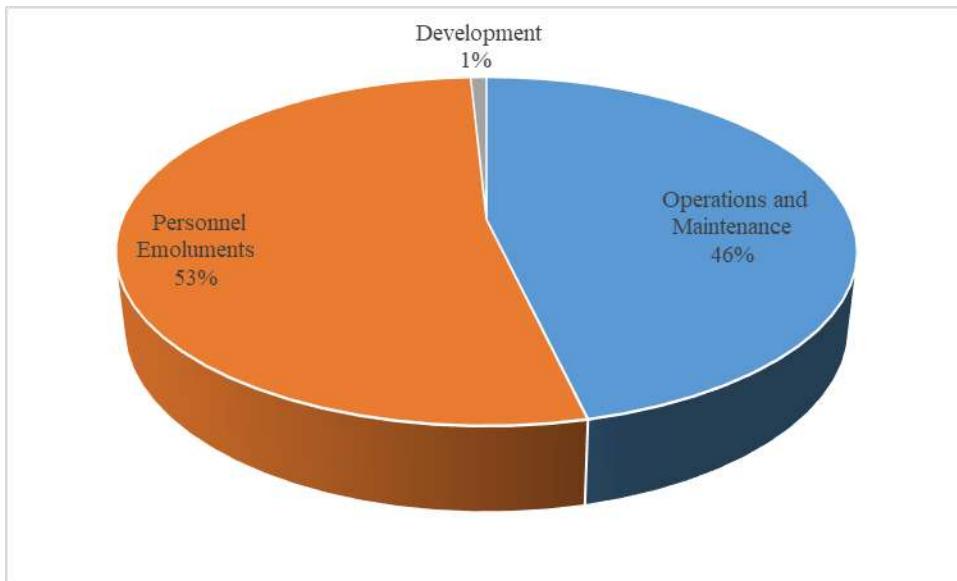


Figure 16:Expenditure percentage per economic classification

b. FY 2024/25 Half Year Non-Financial Performance

76. During the period, the department conducted eight trainings and ninety-two MSMEs participated on basic business management skills such as book keeping, marketing strategies, business finance and value addition of products. Additionally, the department managed to verify 2538 equipment and collected a revenue of KShs. 333,960 during the exercise.

2.6.7 Lands and Urban Development

FY 2023/24 Fiscal Performance

a. Financial Performance

77. The sector received a budget of KShs. 499,678,441 composing of; KShs. 64,072,444 for Wote Municipality, KShs. 54,200,165 for Emali-Sultan Hamud Municipality and KShs. 381,405,832 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs. 266,723,629 translating to an absorption rate of 53 percent, a decline from 86 percent recorded in FY 2022/23 which was occasioned by late disbursement of FLLoCA grant of KShs 142,746,435.

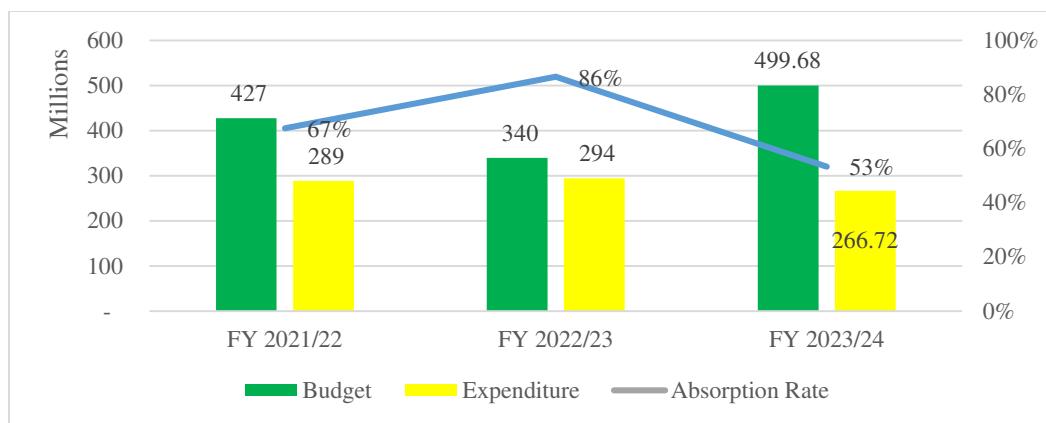


Figure 17: Trade Budget, Expenditure and Absorption Rate

b. Non-Financial Performance

78. The sector facilitated issuance of 600 title deeds for public utilities across the county, including ECDE centres, health facilities, churches, water facilities and cattle dips. Wote Township perimeter survey was prepared and approved which serves as the basis for surveying all plots within the township. Local physical and land use development plans for Kathonzweni and Mtito Andei towns were developed and submitted to the County Assembly for approval. The sector initiated urban planning for 6 markets in various wards.

79. In Urban infrastructure and development, Solid waste management was enhanced through market cleaning in major markets within the municipalities. The municipalities promoted urban infrastructure through Cabro paving, routine maintenance and repair of flood lights and streetlights in Wote town, Emali, and Sultan Hamud towns as well as enhanced storm water management through unclogging of drainage systems in Wote, Emali and Sultan-Hamud towns.

FY 2024/25 Half Year Financial Performance

a. Financial Performance

80. The total department expenditure for the half year of the FY 2024/25 was KShs 93,778,750.50 against budget of KShs 629,129,655.98 which translated to an absorption rate of 15 percent

Table 19: Department Lands Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent expenditure			
Operations	66,032,289	29,452,452	45
Maintenance	48,758,547	3,985,642	8
Sub total	114,790,836	33,438,094	29
Personnel	68,689,209	28,452,363	41
Total recurrent	183,480,045	61,890,457	34
Capital expenditure	645,885,238	55,235,628	9
Total	829,365,283	117,126,085	14

Expenditure by Economic Classification

81. The total expenditure constituted of operations and maintenance 29 per cent, development expenditure 47 percent and personnel emoluments 24 percent, the figure below shows the departmental expenditures per economic classification;

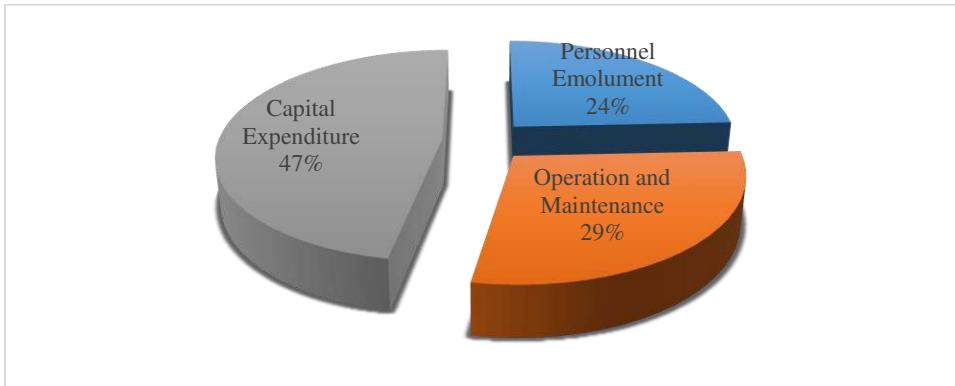


Figure 18: Department Lands Expenditure by Economic Classification

b. FY 2024/25 Half Year Non-Financial Performance

82. The department achieved significant urban land use planning and management milestones during the review period. Initiated planning of Tawa through stakeholder engagement and plot validation through LIMS. In the proposed Kee-Mbooni Municipality, the municipality's boundaries were delineated, and the committee's report submitted to the County Executive Committee for adoption. The department carried survey for Yikivumbu market in efforts to enhance security of tenure by issuing allotment letters to plot owners. The department also conducted land clinics in 14 markets across various sub-counties.

83. Through the County Climate Resilience Investment (CCRI) Grant and Matching grant, the department initiated implementation of 12 climate-resilient projects across the county. In collaboration with Wote Municipality launched a greening initiative and a tree-growing plan to support seedling survival. The sub-sector also maintained streetlights and floodlights in key markets to ensure proper lighting for night-time business. Public sanitation services were maintained in all 35 markets within the Municipality. In the Emali-Sultan Hamud Municipality, a total of 4,350 meters of drainage systems were opened and unclogged to ensure proper storm water disposal within the markets during the rainy season.

2.6.8 Devolution Sector

84. The Devolution sector comprises Governorship, County Secretary, County Attorney, Finance and Socio-economic Planning, Devolution, Public Participation, County administration and Special Programs, County Public Service Board (CPSB), and County Assembly (CA). During the FY 2023/24, the sector budget was KShs. 1,928.4M, a decline from KShs. 1,982.3M in FY 2022/23. The expenditure for the period was Ksh.1733.5M a

decline from 1873.2M during the previous financial year. The overall absorption rate for the sector declined from 94 percent in FY 2022/23 to 90 percent in FY 2023/24. The sector's performance improved remarkably between FY 2021/22 and FY 2022/23, with the highest absorption rate of 94% in FY 2022/23.

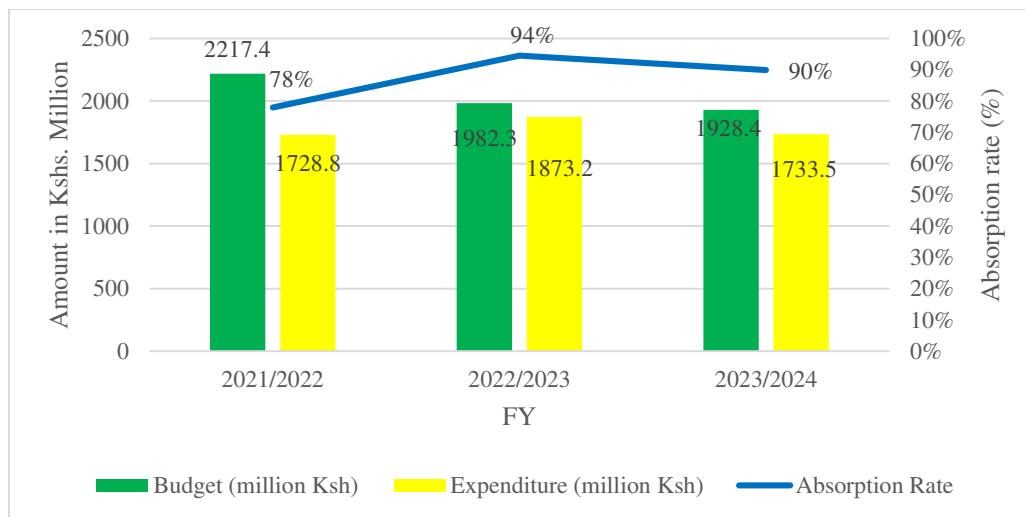


Figure 19: Devolution Sector Expenditure Performance FY 2021/22-FY 2023/24

85. During the period under review, the sector made the following milestones;

- Disaster management:** The fire stations in Makindu and Wote were assorted firefighting and rescue equipment to strengthen response and rescue operations. During the period, the unit responded to 35 fire incidences and rescue operations.
- Participatory Development and Civic Education:** Over the period under review, 408,025 citizens from 3,612 villages were engaged in formulation of the Annual Development Plan 2024/25, budget feedback, development reviews and policy formulation.
- Public Service Transformation:** The government reviewed the County Human Resource Manual and the Staff Establishment during the plan period. Other policy documents developed include; The County Performance Management Framework, Reward and Sanction Framework and Succession Management Policy. All county employees signed performance contracts and were appraised as a way of improving performance and productivity.
- County Administration:** The government constructed four administration offices at Kithuki Sub-ward, Ivingoni/Nzambani ward, Mavindini ward and Kilome Sub-County.
- Resource mobilization:** For the period under review, OSR was KShs 1,045,086,845 representing a performance of 84% against a target of KShs 1,240,000,000. This was a 17% increase from previous financial year of KShs. 891,595,987. The increase is

attributed to the introduction of a unified auto-billing regime, the adoption of cashless payment methods and the sensitization of customers for voluntary payments.

f) Data Management: The government in collaboration with KNBS prepared the County Statistical Abstract 2023, which has guided the planning and budgeting. This has facilitated evidence-based decision-making.

a. FY 2024/25 Half Year Financial Performance

86. The sector incurred an expenditure of Ksh 1,059,434,983 against an allocation of 2,987,169,53 translating to an absorption rate of 35 per cent. the table below indicates that budget performance for the seven departments in the sector.

Table 20: Devolution Financial Performance for FY 2023/24

S/No	Department	FY 2024/25 Budget Estimates	Expenditure as at 31st December, 2024	Overall Absorption (%)
1.	Governorship	521,048,407	112,725,100	22%
2.	County Attorney	47,740,335	25,642,565	54%
3.	County Secretary	464,245,270	62,752,829	14%
4.	Devolution, Public Participation, County administration and Special Programs	347,591,285	146,952,970	42%
5.	Finance and Socio-Economic Planning	550,078,932	235,355,312	43%
6.	County Public Service Board	70,998,317	34,059,599	48%
7.	County Assembly	985,466,991	441,946,608	45%
	Total Budget	2,987,169,537	1,059,434,983	35%

b. FY 2024/25 Half Year Non-Financial Performance

87. During the period under review, the county government made significant strides in resource mobilization, governance, and service delivery. Revenue receipts for the half-year amounted to KShs 4.98 billion, included KShs 3,526,383,006 equitable share, KShs 473,287,280 own source revenue, and KShs 31,000,000 in conditional allocations- other loans and grants. The own source revenue mobilized included KShs 308,088,963 generated by hospitals as AIA and KShs 165,198,317 from normal streams.

88. To enhance data-driven decision-making, the government, in partnership with KNBS, developed the County Statistical Abstract 2024. Disaster preparedness and response were also strengthened, with 49 incidents effectively managed in the first half of FY 2024/25. Additionally, 415 liquor premises were inspected and licensed to ensure compliance with regulatory standards.

89. Public participation remained a key focus, with 56,000 citizens from 30 wards engaged in the formulation of the Annual Development Plan 2025/26, as well as various policy reviews. In public service transformation, the county approved the County Human Resource Manual and Staff Establishment, ensuring structured workforce management.

Performance contracts and appraisals were implemented for all county employees, while 33 new staff were recruited and 290 existing employees received promotions.

3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.0. Introduction

90. The Central Bank of Kenya (CBK) forecasts a 5.4% GDP growth for 2025, building on an estimated 4.6% expansion in 2024. This growth is anticipated to be driven by the resilience of key service sectors, agriculture, and an expected recovery in private sector credit growth. In recent months, the global economy has faced several key challenges, including fluctuating commodity prices, geopolitical tensions, unemployment and evolving monetary policies. These factors, coupled with regional economic shifts, have had a direct impact on domestic economic performance.

3.1. National Macro-Economic Performance

91. In 2024, Kenya's macroeconomic performance exhibited both resilience and challenges across various sectors. The economy expanded by 5 percent in the first quarter, a slight deceleration from the 5.5 percent growth observed in the same period of 2023. This growth was primarily driven by robust performances in Agriculture, Forestry, and Fishing (6.1 percent), Real Estate (6.6 percent), Financial and Insurance activities (7 percent), Information and Communication (7.8 percent) and Accommodation and Food Services (28 percent).

92. In the second quarter, the real GDP growth rate moderated to 4.6 percent, down from 5.6 percent in the corresponding quarter of the previous year. Key contributors to this growth included Agriculture, Forestry, and Fishing (4.8 percent), Real Estate (6 percent), Financial and Insurance Activities (5.1 percent), and Wholesale and Retail Trade (4.4 percent). Notably, sectors such as Accommodation and Food Services (26.6 percent) and Information and Communication (7.2 percent) also demonstrated significant expansion. However, contractions in the Mining, Quarrying, and Construction sectors partially offset these gains. The third quarter saw a further slowdown, with the economy growing by 4 percent compared to 6 percent in the same quarter of 2023 (KNBS- Quarterly Gross Domestic Product Third Quarter, 2024). In response to the economic slowdown, the Central Bank of Kenya adjusted its monetary policy to stimulate growth. The benchmark lending rate was reduced from 12.75 percent to 12 percent in October and further to 11.25 percent in December 2024, aiming to encourage private sector credit expansion.

3.1.1. Inflation Outcomes

93. In 2024, Kenya experienced a notable decline in inflation rates, reflecting improved economic stability. According to the Kenya National Bureau of Statistics (KNBS), the year-on-year inflation rate, as measured by the Consumer Price Index (CPI), was 5 percent in April 2024, a decrease from 9.6 percent in October 2022. By November 2024, the year-on-year headline inflation rate was 2.8 percent. In December 2024, the inflation rate increased to 3.0 percent, with price increase in Food and Non-Alcoholic Beverages (4.8

percent) and Transport (0.2 percent), while prices in Housing, Water, Electricity, Gas, and other fuels declined by 0.2 percent

94. The downward trend in food inflation was a significant factor in the overall reduction of Kenya's headline inflation rate, which fell from 5.0 percent in April to 2.8% in November 2024. The moderation in food prices can be attributed to favorable agricultural conditions and effective policy interventions aimed at enhancing food supply chains. The consistent decrease in food inflation throughout 2024 not only alleviated cost pressures on Kenyan households but also contributed to the country's broader economic stability. Maintaining this trend will be crucial for ensuring sustainable economic growth and improving the living standards of the population.

3.1.2. Unemployment

95. In 2024, Kenya's labour market exhibited resilience. The overall unemployment rate remained relatively low, with the World Bank reporting a rate of 5.4 percent. However, youth unemployment was notably higher, standing at 8.4 percent. Many individuals in the informal sector face unstable job conditions and inadequate compensation. The Kenya National Bureau of Statistics (KNBS) highlighted a decline in the national unemployment rate from 5.3 percent in 2022 to 5.1 percent in 2023, attributing this improvement to economic expansion. This positive trend was supported by a 5.6 percent growth in Real Gross Domestic Product (GDP) in 2023, up from 4.9 percent in 2022. The Agriculture, Forestry, and Fishing sector notably rebounded with a 6.5 percent growth in 2023, recovering from a 1.5 percent contraction in 2022 due to favorable weather conditions (KNBS-2024 Economic Survey). Despite these gains, the quality of employment remains a pressing issue. The dominance of informal sector jobs means that many workers lack job security and sufficient income. To address these challenges, initiatives like the World Bank's "Ujasiriamali: Self-Employment and Job Creation for Youth in Kenya" have been implemented to promote self-employment and enhance job quality among the youth.

3.1.3. National 2025 Economic Outlook

96. Kenya's economic outlook for 2025 is cautiously optimistic, with projections indicating continued growth and stabilization across key economic indicators. The International Monetary Fund (IMF) forecasts a real GDP growth rate of 5 percent for Kenya in 2025, accompanied by a projected inflation rate of 5.2 percent. The African Development Bank (AfDB) offers a slightly more optimistic projection, anticipating a GDP growth rate of 5.6 percent in 2025. This growth is expected to be driven primarily by the services sector and increased household consumption. The AfDB also projects a decline in inflation to 5.5 percent in 2025, attributing this decrease to the stabilization of food and global prices.

97. Domestically, the National Treasury of Kenya maintains a positive outlook, projecting a GDP growth rate of 5.4 percent in 2025. This optimism is based on expectations of robust

performance in the services sector and a recovery in agricultural output. The Treasury also anticipates a narrowing fiscal deficit, aiming for a reduction to 5 percent of GDP in 2025 through revenue-led fiscal consolidation efforts. However, these projections are subject to several risks. The World Bank highlights potential challenges such as tight global financing conditions, adverse weather events, political instability in neighboring countries, and a sluggish recovery in global economic growth. To mitigate these risks, it is recommended that Kenya focuses on building fiscal and external buffers, strengthening disaster preparedness, and accelerating structural economic reforms.

3.2. County Economic Performance and Outlook in 2025: Makueni County

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

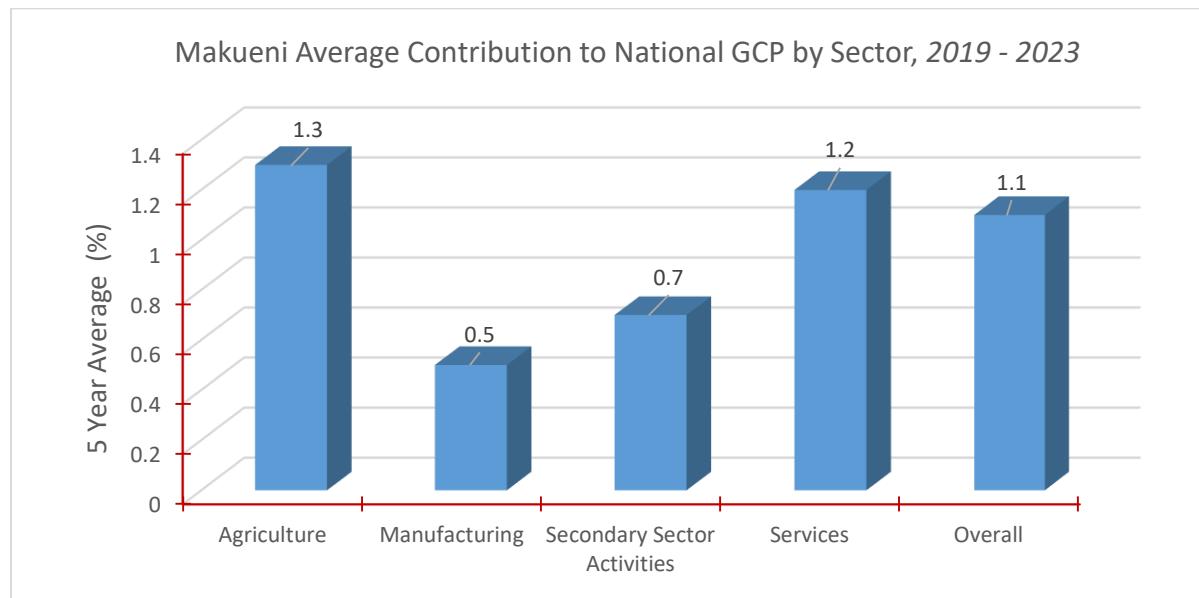


Figure 20: Makueni Average Contribution to National GCP by Sector, 2019 – 2023

99. The chart above illustrates Makueni average contribution to the Country's GCP by sector over the period from 2019 to 2023. The local agriculture sector plays a significant role, accounting for 1.3 percent of the country's total agricultural output. According to the 2023 GCP report, Makueni agriculture sector was valued at Kshs. 39 billion, representing 26 percent of the county total GCP, making it the dominant sector in the local economy.

100. Conversely, the manufacturing sector remains underdeveloped, with a valuation of Kshs. 5.5 billion in 2023, contributing only 0.5 percent to the national manufacturing sector. The secondary sector, which includes mining, water supply, electricity supply, sewerage, waste management, and construction, collectively contributed 0.7 percent to the sector at the national level. The services sector includes trade, tourism, transport and storage, education, health, and other service-related activities. Makueni contributes 1.2 percent to the sector's total gross value at the national level. Overall, the county Gross County Product (GCP) accounts for 1.1 percent of the national economy.
101. Makueni focus on environmental conservation and eco-tourism has further boosted its economic prospects. The presence of Tsavo National Park within its borders attracts local and international tourists, contributing to revenue generation. Infrastructure development is another key driver of growth, with road network expansion and increased household electricity connectivity from 26.2 percent in 2020 to 31.3 percent in 2021. Looking ahead to 2025, Makueni is expected to continue leveraging agriculture, infrastructure, and eco-tourism to drive economic growth. Investments in agro-processing, irrigation schemes, and rural electrification will likely enhance productivity and improve livelihoods across the county. However, challenges such as climate variability, political protests and limited industrialization may hinder rapid economic transformation, necessitating strategic interventions to sustain progress.

4.0 DEVELOPMENT PRIORITIES - FY 2025/26 – 2027/28 MEDIUM TERM EXPENDITURE FRAMEWORK

4.0. Introduction

102. Development priorities for FY 2025/26 and the medium term are guided by the County Integrated Development Plan III, County Annual Development Plan 2025/26, Public inputs from public participation forums held within the County, and engagement of the county working groups which offered the technical analysis of the information towards the sector priorities.

4.1. Key FY 2025/26 Medium-Term Expenditure Framework Policy Shift

103. The Makueni County Fiscal Strategy Paper for FY 2025/26 defines six key priority areas under the Medium-Term Expenditure Framework, focusing on strategic investments to drive sustainable development and economic growth. These priorities include:

a) Enhancing Resource Mobilization and Fiscal Sustainability

104. To enhance resource mobilization and fiscal sustainability, the county is transitioning from reliance on traditional revenue collection methods to a more automated system. This will involve increasing Own Source Revenue (OSR) collection through the implementation of revenue automation and expanding revenue streams.

b) Investment in Water Infrastructure and Climate Change Resilience

105. Under the Last Mile Water Connectivity Program – *Kunyaaikya Kiwu Nduani na Misyini*, the county will be implementing strategic interventions to enhance access to clean and reliable water. Key initiatives include mapping and extending critical water pipelines to schools, health centers, markets, and households, ensuring essential services have a consistent supply. Additionally, the county will prioritize distribution of two major water projects per ward (one per sub-ward) to address localized water challenges effectively. A total of 500 households will benefit from this intervention while a total of 12 kms of pipeline per ward will be constructed.

106. To boost agricultural productivity and food security, irrigation development will be expanded, enabling farmers to maximize water use for sustainable farming. These targeted investments will not only improve livelihoods and strengthen resilience to climate change but also promote economic growth. By enhancing water harvesting, storage, and irrigation, the initiative aims to reduce the average distance to improved water sources from 4 km to 2 km, significantly improving access and reliability.

c) Agriculture and Rural Development

107. Under the *Mbesa sya Uimi Muvukoni* initiative, the county will drive agricultural transformation by prioritizing one or two high-impact value chains per ward, ensuring farmers have access to structured markets and better prices. To enhance productivity and sustainability, agricultural extension services will be revitalized through hands-on training and digital platforms, equipping farmers with modern techniques for improved yields.

These targeted interventions will boost incomes, strengthen market linkages, and enhance food security, creating a resilient and thriving agricultural sector

d) Youth Empowerment

108. The county is committed to unlocking the potential of young people through sports development and economic empowerment. By investing in structured sports promotion programs, the county will nurture and elevate local talent, providing training, infrastructure, and competitive platforms to transform sports into viable career opportunities. Simultaneously, targeted youth empowerment and entrepreneurship initiatives will be rolled out through the county thus equipping young people with market-driven skills, business acumen, and startup support. These interventions will create sustainable livelihoods, enhance self-reliance, and position youth as key drivers of economic growth.

e) Healthcare Strengthening and Universal Health Coverage

109. To enhance healthcare delivery, the county will prioritize the transformation of health facilities into 24-hour service centers, ensuring continuous access to quality care. Equipping health facilities with modern medical supplies, diagnostic tools, and essential infrastructure will further strengthen service delivery. Additionally, the county will focus on healthcare financing by mobilizing resources and increasing registrations for SHA/SHIF targeting 500 households per ward (vulnerable and marginalized groups). This will expand access to affordable health services. These strategic interventions will improve healthcare accessibility, efficiency, and financial sustainability, ultimately enhancing the well-being of residents.

f) Decentralization of Services.

110. The county is enhancing service delivery by strengthening decentralization, ensuring citizens can access essential services quickly and efficiently at the grassroots level. By activating and equipping decentralization units, the county will bring government services closer to the people, reducing travel costs and waiting times. This strategic approach will improve governance, enhance public participation, and foster inclusive development, making government services more responsive to community needs.

4.2. 2025 CFSP Public Participation

4.3.1. Public Participation Outputs and Alignment to County Sectors

111. The Constitution of Kenya, 2010 Article 201 (a) and the Public Finance Management Act (2012) Section 125 (2) confer the right to citizens and the obligation on County Governments to ensure the public participates in the budget-making process, including the CFSP. Section 88 of the County Governments Act 2012 states that citizens have a right to petition the County Government in written form. The PFM Act 2-12 Sec. 117 mandates the County Treasury to Seek and consider the views of CRA, the Public, any interested

persons or groups, and any other forum established by legislation. Further, Section 137 of the Public Finance Management Act 2012 establishes the County Budget and Economic Forum that provides a means of consultation by the County government preparation of county plans, the CFSP, and CBROP and on matters relating to budgeting, the economy, and financial management.

112. The County government of Makueni led by the County Treasury and the Department of Devolution, Public Participation, County Administration, and Special Programs carried out Public Participation in the County's 30 wards on 10th and 11th February 2025. The objective was to ensure that the 2025 CFSP and the Subsequent FY 2025/26 Budget reflect the people's priorities and are also responsive to the local citizen's needs. County broad development priorities and interventions were agreed on during the exercise.
113. The public participation for the CFSP involved the county budget and economic forum, county Sector Working Groups, and citizen forums at ward level. These forums drew representation of government officials and representatives from private sector and community groups, such as professional associations, industry groups, workers' groups, non-governmental groups, people living with disabilities, village groups, and individual citizens.

Table 21: 2025 CFSP Ward Public Participation Summary Attendance

Sub County	Ward	Venue	Gender	35-60 Years	Over 60 Years	Below 35 Years	PWD	Total Attendance
Kaiti	Ukia	Ukia ACK social hall	Female	19	9	15	2	43
			Male	16	13	25	1	54
	Kee	Kee social hall	Male	23	16	5	4	44
			Female	23	3	2	0	28
	Ilima	Kyambeke Market-Akatch stadium	Male	29	6	8	4	47
			Female	22	10	6	0	38
	Kilungu	NUNGUNI MARKET SHED	Female	36	6	27	0	69
			Male	27	11	17	4	55
Kibwezi East	Ivingoni/Nzambani	Makutano social hall	Male	84	8	18	3	112
			Female	60	3	10	2	76
	Masongaleni	Kavatini Market	Male	29	10	6	2	47
			Female	30	8	1	1	40
	Mtito Andei	Kathekani	Female	36	31	6	2	70
			Male	20	29	10		64
	Thange	Ward Administrator's office	Female	82	5	15	2	108
			Male	41	33	4	2	80
Kibwezi West	Nguu/Masumba	Masumba social hall	Male	33	6	2	2	43
			Female	14	4	6	0	24
	Nguumo	Kiunduani Community Library	Female	39	20	22	0	78
			Male	53	8	25	4	89
	Emali/Mulala	Mulala Chief's Camp	Male	20	15	17	3	55
			Female	43	6	11	0	60
	Kikumbulyu North	Kisayani chief ground	Female	32	14	14	0	60
			Male	31	23	13	3	67
Makindu	Makindu	Social Hall	Male	30	11	11	4	56
			Female	24	9	15	2	50
Kikumbulyu South	Kikumbulyu	Urafiki centre	Male	39	12	4	1	56
			Female	40	3	10	2	55

Sub County	Ward	Venue	Gender	35-60 Years	Over 60 Years	Below 35 Years	PWD	Total Attendance
Kilome	Kasikeu	Kasikeu Chief's Camp	Female	56	8	9	1	74
			Male	30	3	9	0	42
	Mukaa	ABC CHURCH ENZAI	Female	51	14	11	1	76
			Male	30	34	20	1	84
	Kiima Kiu/Kalanzoni	Ngaamba market	Female	14	7	6	1	27
			Male	32	16	4	2	52
Makueni	Kathonzweni	Mbubo	Female	68	37	18	2	125
			Male	12	25	6	4	47
	Muvau/Kikuumini	ATC KWA KATHOKA	Female	8	3	4	1	16
			Male	13	7	4	2	26
	Wote	Wote Green park Social Hall	Female	80	26	23	4	129
			Male	58	24	18	3	100
	Mavindini	Mavindini market	Male	43	7	19	5	74
			Female	41	7	8	3	59
	Kitise/Kithuki	Matheani AIC	Female	8	1	3	1	35
			Male	13	2	8	1	23
	Nzaui/Kilili/Kalamba	Matiliku AIC Central	Female	15	0	7	1	23
			Male	33	4	6	4	47
Mbooni	Kisau/Kiteta	A.I.C MBUMBUNI	Male	26	8	7	2	43
			Female	49	14	34	1	98
	Tulimani	Kalawani Social hall	Female	37	10	8	2	57
			Male	32	18	6	2	58
	Kithungo/Kitundu	Kitundu Social Hall	Female	18	5	4	0	27
			Male	27	15	5	2	40
	Mbooni	Kikima Social Hall	Male	15	10	6	0	31
			Female	15	8	26	0	49
Kalawa	Kalawa	Kalawa Social Hall	Male	29	7	11	1	48
			Female	13	2	8	1	24
	Waia/Kako	Wambiti social hall	Male	29	15	5	1	103
			Female	39	3	12	0	54
Total				1,909	672	640	99	3,359

4.3. Sector Priorities in the Medium Term

4.4.1 Water, Sanitation, Environment and Natural Resources

114. The sector's primary responsibility is to ensure that all residents of Makueni County have access to safe water, sanitation, and hygiene, in accordance with SDG 6, as well as promoting zero hunger through sustainable irrigation development under SDG 2. It also plays a key role in achieving SDG 13 on climate action and SDG 15 on life on land. The sector consists of two sub-sectors: Water, Sanitation & Irrigation, and Environment and Natural Resources, along with agencies such as the Makueni County Sand Conservation and Utilization (MCSC&UA) and the Climate Fund Board. The vision of the sector is: **“A people-centered leadership in sustainable natural resource conservation, management, and utilization.”** The county government will implement interventions for climate change adaptation and mitigation measures such as rehabilitation of wetlands and reforestation.

115. The overall goal of the sector is to ensure sustainable development, management, and utilization of natural resources in a clean and secure environment. Specifically, the sector endeavors to ensure:

- a) Access to affordable quality water for household consumption and productive use
- b) Sustainable development of water resources and sanitation infrastructure;
- c) Protection, conservation and restoration of natural resources and environment for sustainable development, posterity and building community resilience;
- d) Climate change resilience in natural resource management.
- e) Build community climate resilience
- f) Enhance environmental quality and standards

116. In FY 2025/26, the government will implement Phase II of the *Last Mile Water Infrastructure Program* to further reduce the distance to the nearest water source, targeting an average of 2 kilometers. This phase will focus on enhancing water accessibility, efficiency, and sustainability through a structured implementation strategy that includes:

- a) Expanding water distribution networks from existing sources to underserved areas.
- b) Automating water kiosks and introducing digital metered connections to minimize non-revenue water and reduce the time spent fetching water.
- c) Developing a business model for every water project to ensure long-term sustainability.
- d) Promoting individual household water connections through registered Water Service Providers for improved domestic access.
- e) Enhancing water connectivity to public institutions, including schools, health centers, and markets through provision of storage tanks and pipeline connections.
- f) Instituting stringent measures to prevent vandalism and safeguard water infrastructure.
- g) Powering water projects through solar energy and main grid connections for cost efficiency and reliability.
- h) Conducting thorough pre-feasibility and feasibility studies before initiating new water projects to ensure viability and effectiveness.
- i) Strengthening the operations of the *Makueni Rural and Urban Water Board (MARUWAB)* by reviewing and enforcing the Water Act and Water Policy.
- j) Building capacity in water management to enhance governance, efficiency, and service delivery.
- k) Boosting irrigated agriculture by rehabilitating irrigation schemes, supporting water harvesting, and promoting micro-irrigation at the household level to enhance food security.

Table 22: Water, Sanitation, Environment and Natural Resources Priorities

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Water harvesting and storage	Integrated Water Harvesting, Storage, Treatment & Distribution	<ul style="list-style-type: none"> a) Construct/desilt/expand/rehabilitate 10 small dams of 50,000M³ and < 500,000M³ b) Construct/rehabilitate 10 sand dams/Weirs with Sumps
Ground Water Development		<ul style="list-style-type: none"> a) Drill/rehabilitate/equip 30 boreholes
Piped water supply infrastructure		<ul style="list-style-type: none"> a) Construct 350 km of water pipeline. b) Construct 50 new water points /water kiosks c) Install/construct of 50 water tanks d) Install of 3 water treatment systems in unimproved water sources (CFU, Chlorine dosing units etc.) e) Connect 300 new urban households with piped water. f) Connect 20 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water (schools, health centres) h) Install 30 water projects with solar power.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	<ul style="list-style-type: none"> a) Support three Water Service Providers to meet over 70 percent compliance as set out in the regulators' guidelines. b) Train 120 community water schemes/ Projects Sustainability Management committees on effective water management and sustainability.
Irrigation Development	Enhancing irrigated agriculture	<ul style="list-style-type: none"> a) Establish/ Rehabilitate 4 irrigation schemes. b) Develop 72 Ha of land under irrigation
Forest & Landscape Restoration and Management	Protection of County Forests	<ul style="list-style-type: none"> a) Map, Survey and beacon two (2) County Forests
	Improving management of Forests and Water Catchments	<ul style="list-style-type: none"> a) Restore of 200 Ha in County Forests and Water Catchment areas b) Restore of 200 Ha of Farmlands through Agroforestry practices c) Conserve of 10Km of Riparian (Riverine) Areas d) Restore of 10Ha of degraded wetlands e) Capacity Build of 2 Community Forest Associations/Organizations
	Promotion of Nature-Based Enterprises	<ul style="list-style-type: none"> a) Establish and manage 8 Nature-based enterprises for forest conservation
Pollution Control and Management	Enhancing pollution Control and management measures	<ul style="list-style-type: none"> a) Routine Environmental Inspections for water, air and noise pollution control b) Undertake Strategic Environmental Assessments, Environmental Impact Assessments and Environmental Audits for County Plans and Development Projects
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	<ul style="list-style-type: none"> a) Develop 1 Environmental Best practices demonstration/learning site b) Capacity Build the community and young learners on best Environmental Sanitation and Hygiene practices and Natural Resources Use and Management
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	<ul style="list-style-type: none"> a) Develop Natural Resources Management Legal Frameworks (Mining and mineral Value Addition Bill, Forest and Landscape Restoration Regulations, Environmental Management) b) Routine Monitoring and Inspection of Mining sites for Rehabilitation and Conservation c) Conduct 2 mining feasibility studies d) Develop seven Sand and water conservation structures (Sand dams)

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		e) Conduct two sand stakeholders' engagement forums f) Establish Sand Management Committees g) Map, designate and decommission Sand Harvesting sites h) Conduct routine surveillance of the sand harvesting sites
Integrated Waste Management	Improve Solid and liquid waste management	a) Conduct a Feasibility Study for solid waste Value Chains b) Establish solid waste value chain partnerships c) Designate, develop and operationalize one Modern Dumpsite
Climate Change Mainstreaming	Promote Climate Change resilience building	a) strengthen the established climate change institutional structures b) Review of five (5) Climate Risk Assessment reports c) Implement five (10) public investment climate actions d) Carry out awareness campaigns to promote adoption of energy efficiency/renewable energy technologies

4.4.2 Agriculture and Rural Development

117. In FY 2025/26, the county will accelerate agricultural transformation by strengthening value chains and revitalizing extension services to enhance productivity, market access, and farmer incomes through;

- Scaling Up Key Value Chains Per Ward:** The county will prioritize one or two high-impact value chains per ward, providing structured support across production, processing, and marketing. By fostering value addition, improving supply chain efficiency, and strengthening market linkages, this initiative will increase profitability for farmers while enhancing food security. Partnerships with key stakeholders will further expand market access, drive innovation, and ensure competitive pricing for agricultural produce.
- Revitalizing Agricultural Extension Services:** To equip farmers with modern, climate-smart practices, the county will enhance extension services 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 Agripreneur model as advanced by the *National Agricultural Value Chain Development Project (NAVCDP)*. To achieve this, the county will;
 - Provide logistical support to extension officers to strengthen their capacity to reach more farmers and enhance knowledge dissemination.
 - Allocate resources for fueling and servicing motorcycles
 - Provide the extension officers appropriate tools and equipment.
 - Additionally, digital platforms will ensure real-time access to critical agricultural information, empowering farmers to make data-driven decisions that optimize productivity and sustainability.
- Support commercialization of value chains by establishment of low pest free zones

Table 23:Sector Programmes, Strategic Interventions, and Priority Activities for FY 2025/26

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
Agriculture Extension and Capacity Development Programme	i. Enhance agricultural knowledge and skills ii. Boost production, productivity and food security	a) Recruit 15 additional extension services officers b) Facilitate field extension officers (<i>2 litres per day per officer</i>) c) Develop an online platform for extension tracking uploading extension advisories, reporting field observations, disease surveillance and reporting and market information sharing d) Train 96,800 farmers on modern agricultural technologies and crop pest management; e) Train 48,400 farmers on climate-smart agriculture; f) Support 210 Agripreneurs offering extension services at the ward level under the National Agriculture Value Chain Development Project(NAVCDP) g) Promote access to e-extension services by 87,100 farm families. h) Enhanced food and nutrition security - by establishing demos a household level for bucket irrigation
Value Chain Development Programme	Promote processing and marketing of key value chains	a) Establish a Pack house and export supply hub b) Establish warehouse receipt system c) Operationalize the Makindu grain facility d) Streamline post-harvest handling, processing, and packaging support farmers to access lucrative markets by supporting cooperatives, farmers' associations
Agricultural Credit & Input Programme	Enhance farmers' access to agricultural credit and subsidized inputs to boost productivity.	Link to SACCOs and ward based co-operatives
Agricultural Mechanization Programme	Increase access to mechanization services to improve farming efficiency.	a) Profiling and building capacity of machinery owners to provide mechanized services such as plowing, ripping, baling, farm pond excavation among others) b) Sensitizing and encouraging farmers to adopt the mechanized agriculture c) Provide mechanization services to 11,000 farmers.
Pest and Disease Control Programme	Strengthen pest and disease surveillance, reporting, and control measures.	a) Provide farmers with timely and accurate information about pest and disease outbreaks, along with recommended control measures b) Capacity building of 87,100 farm families on integrated pest and disease management c) Establish new low pest zones while maintaining and expanding existing zones-towards certification of 4000ha d) Vaccinate 60,000 cattle, 100,000 goats/sheep, 50,000 dogs, and 100,000 birds. e) Establish crop protection unit-pest control unit
Soil and Water Conservation Programme	Promote soil and water conservation practices to	Capacity build actors to develop 600 km of conservation structures; and 3,760 hectares.

Programme	Strategic Intervention	Planned Activities/Projects for FY 2025/26
	enhance land productivity and sustainability.	
Climate Change Resilience Building Programme	Build resilience against climate change impacts through sustainable agricultural practices and risk mitigation.	<ul style="list-style-type: none"> a) Integrating agro-forestry in all agro-ecological zones targeting 2,000 farmers; b) Establish agro-forestry nurseries; c) Strengthen early warning systems in collaboration with Kenya Meteorological Department and National Drought Management Authority (NDMA) d) Engage 12,100 farmers in resilient agriculture; e) Provide insurance services to 9,375 farmers for crop and livestock f) Implement farm level small scale irrigation
Cooperative Development Programme	Strengthen cooperative societies to enhance compliance, governance, and economic performance.	<ul style="list-style-type: none"> a) frequent supervision and auditing of ensure compliance with statutory requirements b) Review the county cooperative legislation to align with national government policy and legislation; c)
Market Access Programme	Improve market access through data-driven approaches and strategic linkages for farmers.	<ul style="list-style-type: none"> d) Establish a market database;(Soko Makueni) e) Create market linkages for farmers. f) Allocate funds to Kalamba fruit processing plant.
Institutional Capacity Development Programme	Strengthen institutional frameworks and governance through policy and regulatory reviews.	Review/develop five policies, acts, and regulations-Agro ecology Policy, Makueni County Agriculture Sector Steering Committee(MaSCOM) Bill , Food Safety Bill, Regulations on Coffee, Dairy and Horticulture

4.4.3 Transport, Infrastructure, Public Works, Energy and ICT

118. Infrastructure is a key enabler in implementation of BETA, as it provides cost-effective public utilities and essential services. The sector is mandated to provide efficient, affordable, and reliable infrastructure and services to drive the county's socio-economic transformation. Over the medium term, the sector will focus on:

- a) Enhancing road connectivity through opening, upgrading, rehabilitation, and maintenance of county roads.
- b) Operationalization of Makueni Roads Service Unit
- c) Expanding access to reliable and clean energy by promoting green energy solutions and resource development.
- d) Supporting rural and urban electrification through partnership with REREC and allocating resources to matching grant project.
- e) Lighting urban centres through installation of street lights and flood lights
- f) Developing public buildings and other essential infrastructure.
- g) Promoting affordable housing initiatives.
- h) Enhancing access to ICT services

119. During the 2025/26 MTEF period, the county government will implement interventions to support sustainable road, energy, and public works infrastructure development. Further, the county will enhance ICT infrastructure to support digital services, research and innovation as well as automate 30 percent of key government services and processes and increase ICT literacy. The proposed interventions include the following:

Table 24: Proposed Infrastructure Sector Interventions For FY 2025/26

Programme	Intervention	Proposed Activities
Road Infrastructure	Road Infrastructure development	<ul style="list-style-type: none"> a) Opening and grading of 180km of road b) Grading and gravelling of 30km of road in major towns outside municipalities c) Gravelling of 135km of county major trunk roads d) Installation of culverts and other associated drainage works e) Construct 10 critical drifts along major rivers
	Road Maintenance	<ul style="list-style-type: none"> a) Maintenance 500km of county truck roads b) Grading of 1500km of county feeder roads c) Grading of 1500km of county feeder roads d) Maintenance, grading and murraming of steep areas of the roads
	Road for water Programme	<ul style="list-style-type: none"> a) Excavation of 50,000M³ of catch water drains b) Community sensitization on green roads for water
	Makueni Roads Service Unit	<ul style="list-style-type: none"> a) Operationalization of Makueni Roads Service Unit
Energy Infrastructure Development	Rural Electrification	<ul style="list-style-type: none"> a) Extension of power line, transmission line, transformer installations and distribution of electricity to markets, health facilities, public utilities, schools and households through the collaboration with REREC and allocating a matching grant;
	Market Lighting	<ul style="list-style-type: none"> a) Installation of grid and solar integrated floodlights b) Installation of Street lights
	Green Energy Promotion and adoption	<ul style="list-style-type: none"> a) Solarization of county facilities b) Promotion of clean cooking and biogas solution c) Solarization of Makindu level 4 hospital
	Maintenance of Energy Infrastructure	<ul style="list-style-type: none"> a) Maintenance of Tsavo electric fence b) Rehabilitation of the faulty solar lights across the county
Public works infrastructure development	Public Infrastructure	<ul style="list-style-type: none"> a) Development of county infrastructure inventory and management b) Urban infrastructure in major towns outside the municipalities c) Storm water improvement d) Scoping of asbestos public building infrastructure for rehabilitation and disposal e) Private infrastructure development inspection and sensitization clinics
Affordable housing promotion	Proper housing(habitable dwelling)	<ul style="list-style-type: none"> a) Promoting affordable housing initiatives. b) Mobilizing community for sustainable housing solutions c) Establishment of an excellent county appropriate building technology centre
ICT and Internet Development Programme	Enhance internet connectivity	<ul style="list-style-type: none"> a) Connect 14 health facilities and departments to internet b) Provision of internet connectivity at the county HQ c) Establish 1 DRS d) Establish 1 public Wi-Fi hotspots
	Improve on ICT literacy and innovation	<ul style="list-style-type: none"> a) Construct 3 model CICs, equip and operationalize. b) Equip and upgrade 16 CICs c) Roll out 4 tech and innovation challenges

Programme	Intervention	Proposed Activities
	Enhance automation of government services	Automate 30% of government services
	Automation of health services	Roll-out of CIHMIS to 14 Sub County Hospitals
	ICT infrastructure	Enhance access to ICT hardware
	E-Knowledge management	Establishment of e-knowledge management database

4.4.4 Health Services

120. The sector programs for FY 2025/26 and the MTEF will be aligned with the overarching goal of achieving universal health coverage throughout the county in line with Vision 2030 and the Bottom-Up Economic Transformation Agenda. The government aims to enhance healthcare infrastructure and strengthen the healthcare workforce in preventive, promotive, curative, and rehabilitative services to provide high-quality healthcare to the residents of Makueni. Health financing is also critical to achieving universal health care; therefore, the sector will strengthen resource mobilization across various stakeholders.

121. To increase the availability of human capital in the public health sector, the county government will continue to implement Afya Bora Mashinani program as supported by the National government. This program has engaged over 3,600 community health promoters who provide direct care in households across the country.

122. The main focus of the sector in the medium term will be to: -

- Increase access to quality and effective promotive, preventive and curative health care services in the county
- Improve the health status of the individual, family, and community by ensuring affordable and available healthcare services
- Ensure the availability of reliable and consistent supply of essential medicines to meet the healthcare needs of the population.
- Provide healthcare professionals with the necessary medical supplies to perform diagnostic tests, administer treatments, and conduct medical procedures.
- Ensure efficient service delivery through prudent management of public resources in all health-related services

123. The following sector focus areas and interventions will be geared towards the above deliverables.

Table 25:Health Sector, Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Preventive and Promotive Health Care	Enhance access to essential primary health care services	<ol style="list-style-type: none"> Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 50 villages ODF Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<ul style="list-style-type: none"> c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Reduce mental health burden among the community through psycho-counselling outreaches. e) Strengthen community strategy by allocating resources for equipment, capacity building, and facilitation for all Community Health Providers. f) Strengthen health promotion services and integrated outreach programs for improved health care services g) Maintain 6 primary care networks
Nutrition	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	<ul style="list-style-type: none"> a) Carry out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance b) Carry out immunisation advocacy at the community and facility level and improve the vaccine supply chain at all levels c) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers d) Capacity build youth to increase adolescent health & nutrition awareness among other life skill e) Support nutrition interventions targeting the first 1000 days f) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer
Curative Healthcare Services	Strengthen curative healthcare services	<ul style="list-style-type: none"> a) Promote comprehensive universal health care through establishment of 30 model health facilities to provide 24-hour health care services b) Establish diagnostic capacity through the purchase of x-ray digital processers in 5 hospitals (Makindu, Kilungu, Matiliku, Kambu and Kisau) c) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%. d) Purchase of Medical Equipment e) Purchase one ambulance and operationalize 3 non-operational county ambulances. f) Recruit specialists in radiology, anaesthesia and critical care
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	<ul style="list-style-type: none"> a) Distribute rehabilitative equipment and appliances equitably b) Strengthen orthopaedic, physiotherapy and occupational therapy services through the establishment of a workshop c) Conduct community-based rehabilitation services
Health Automation	Enhance access to health services through automation	<ul style="list-style-type: none"> a) Equip health research and innovation unit b) Automate and integrate all healthcare ICT modules into the County Health Management Information System (CHMIS) for effective access to healthcare services
	Improve Existing Health Facility Infrastructure	<ul style="list-style-type: none"> a) Construct male and female wards at Makindu Sub County Hospital b) Construct male and female blocks and renovate maternity block at Kilungu Sub County Hospital

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<ul style="list-style-type: none"> c) Renovate of the old block at Tawa Sub County Hospital d) Construct and equip 5 theatre blocks (Mukuyuni, Kalawa, Emali, Kisau, Mutyambua, and Nthongoni) e) Renovate of the outpatient block at Kisau Sub County Hospital f) Equip existing health facilities. g) Construct of male and female wards at Emali Sub County Hospital h) Construction of MCRH incinerator housing i) Construction of two MCRH mortuary cold rooms j) Expansion of specialized services infrastructure

4.4.5 Social Protection, Education, and Recreation

124. Education and training remain a key enabler of the National Government's Bottom-Up Economic Transformation Agenda for inclusive growth. The education, social protection, and recreation sector development agenda seeks to promote access to quality education and training through the capitation program for ECDE centers and CTTIs and Social Safety Nets Programs remain a priority intervention of the geared towards poverty reduction, jobs creation and provision of income opportunities for economically excluded segments of the population. The government in medium term plans to;

- a) Enhance access to quality education for ECDE and CTTIs,
- b) Promote a holistic and multisector approach on matters Early Childhood development (ECD) focusing on good health, adequate nutrition, responsive caregiving, opportunities for early learning and safety and security of our children. This programme will be implemented with the support of strategic partners.
- c) Implement the pre-school feeding programme in collaboration with the strategic partners.
- d) Enhance support to education through scholarships and bursaries
- e) Enhance youth empowerment through talent development, skills training, and sports and recreation
- f) Provide support to vulnerable and Most at Risk Populations (MARPs) to effectively contribute to the realization of inclusive economic development.

Table 26: Sector Priorities in The Medium Term

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Early Childhood Development Education	Improve ECDE development	<ul style="list-style-type: none"> a) Construct classrooms in 20 ECDE Centres b) Support 40,000 ECDE learners with capitation c) Capacity build 2,300 ECDE teachers d) Enhance ECDE staffing through recruitment of 25 teachers
County Technical Training	Enhance CTTI development	<ul style="list-style-type: none"> a) Upgrade 12 CTTI through infrastructural development and equipping

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<ul style="list-style-type: none"> b) Connect 6 CTTIs to the power grid and solar c) Support 6,500 trainees with CTTI capitation d) Provide programme/specialized training for 60 instructors e) Support skills development for trainees in VTC in collaboration with development partners
Support to education	Support school transition and retention	<ul style="list-style-type: none"> a) Provide bursaries to 12,500 needy students b) Support a total of 630 needy and bright students with scholarships
	Enhance uptake of Library and resource Centres services	<ul style="list-style-type: none"> a) Establish 1 library at the county headquarters b) Purchase 3,000 information materials c) Capacity build 23 library staff d) Support full development of e-library
Internship, mentorship and Volunteerism	Promote employment capacity of youths	<ul style="list-style-type: none"> a) Enroll 90 interns in the internship programme b) Place 600 trainees in the attachment programme c) Offer mentorship to 400 youths
Social Protection	Gender Equality & Women Empowerment	<ul style="list-style-type: none"> a) Community Economic Empowerment Programs by facilitating access to microfinance, business training, and grants for entrepreneurship. b) Establish safe houses, provide legal aid services, and GBV hotlines to support survivors in Gender-Based Violence (GBV) Response Centres. c) Heighten GBV prevention, response, and management. d) Conduct mentorship and training programs to increase women's involvement in leadership and decision-making
	Makueni County Empowerment Fund (MCEF)	<ul style="list-style-type: none"> a) Offer financial inclusion and affordable credit to vulnerable populations b) Provide financial literacy and business development skills for sustainable development
	Child Welfare & Protection	<ul style="list-style-type: none"> c) Establish safe spaces for vulnerable children, including orphans and street children d) Conduct campaigns to educate communities on child rights and protection against abuse. e) Operationalize Makueni County Child Protection and Development Centre(MCCPDC). f) Expand menstrual hygiene programs
	Social Services & Community Support	<ul style="list-style-type: none"> a) Support for elderly & provide SHA medical cover targeting 500 families per ward b) Facilitate access for assistive devices targeting 160 PLWD per ward. c) Offer counselling and social reintegration programs for individuals recovering from addiction, violence or trauma. d) Empower vulnerable populations through Income Generating Activities (IGAs)
Youth Services	Youth Empowerment and Employment	<ul style="list-style-type: none"> a) Provide funding and mentorship for youth-led businesses and start-ups. b) Establish youth empowerment matching grant c) Partner with businesses and education department to offer on-the-job training for young people. d) Skill development through setting up training centres for entrepreneurship to enhance employability e) Promote digital economy and remote work opportunities

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		f) Bodaboda empowerment through registration, training and licensing g) Construction of bodaboda sheds
Sport and Talent Development	Grassroots Sports Development	Organize local leagues Ligi Mashinani, Supa Cup and KYISA competitions to nurture young talent
	Sports Tourism & Economic Development	Hosting sports events to boost the local economy
	Partnerships & Private Sector Involvement	PPPs in facility development, management and sponsorships
	Infrastructure Development	Upgrade sports facilities, playing fields, and community centres
	Elite Athlete Development	Support outstanding athletes
	Inclusion in Sports	Promote participation of PWDs in adaptive

4.4.6 General Economic and Commercial Affairs

125. The sector will focus on reengineering MSMEs by building the capacity of traders across the county through the SBDC program, which has been running since the year 2022. Market sanitation efforts will ensure that 256 markets are cleaned, public toilets are constructed, and dumpsites are managed to adhere to environmental hygiene and sanitation standards according to the Environment Act 2023. Market management committees will be established across the county to ensure efficiently management of markets and combating issues related to market infrastructure vandalism. The County will endeavour to provide conducive business environment through constructing, upgrading, and renovating local market sheds.

126. Marketing county produce and products has made progress in recent months. However, compliance with CAP 513 standards on weights and measures still remains a challenge. The sector will establish a multipurpose laboratory to ensure that products and produce in and out of Makueni meet the minimum thresholds for the international market.

127. Despite its diverse tourism offerings and rich cultural heritage, the economic impact has not been significant. The government, in collaboration with stakeholders, aims to promote both local and cultural products in the international arena. The government will focus on developing local products and enhancing the capacities of stakeholders such as hoteliers, cultural and heritage experts, and tour guides.

128. The sector will focus on the following in FY 2025/26 and the MTEF:

- Enhance both farm and nonfarm trade activities in the county
- Promote cottage industries development in the county

- c) Enhance tourism products and activities
- d) Increase earnings from the Arts and Cultural and Creative Industries in the county

129. During the FY 2025/26, the government will implement the following programme priorities and strategic interventions:

Table 27: General Economic and Commercial Affairs Sector priorities

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Trade development and promotion	Business Re-Engineering	<ul style="list-style-type: none"> a) Capacity build 1500 MSMES on new business methods and practices b) Construct and renovate 4 market sheds c) Construct 10 public toilets d) Clean 175 markets and manage waste e) Digitize 100 business payments procedures f) Introduce 4 new market days g) Develop Market structure and Worksite policy h) Verify 8500 Weight and measure equipment and collect a revenue of Kshs. 1,800,000 i) Inspect 1000 Business premises
Industrial Development and Promotion	Cottage industry development	<ul style="list-style-type: none"> a) Value add 20 products b) Establish SEZ infrastructure
Tourism Development and Promotion	Revitalize tourism in the county	<ul style="list-style-type: none"> a) Develop high value niche products (sports and eco-tourism activities) b) Develop 2 new tourism circuits c) Hold 2 tourism promotion forums d) Capacity build 20 hoteliers in collaboration with key partners such Utalii training collage
Arts and Creative Industries and Culture Development and Promotion	To preserve culture and heritage	<ul style="list-style-type: none"> a) Map and document 25 traditional medical practitioners b) Digitize and document 10 Akamba traditional /indigenous knowledge and cultural expressions c) Operationalize Mukamba Cultural Centre d) Hold 2 music and cultural festivals e) Design Akamba dressing code

4.4.7 Lands and Urban Development

130. The sector's primary objective is to promote the security of land tenure, urban planning, and development. It encompasses land surveying and titling, urban planning, and the municipalities of Wote and Emali-Sultan Hamud. The County Government will continue to strengthen land tenure security, as well as urban planning and development.

131. The medium term priorities will be aimed at the following objectives;

- a) Promote security of land tenure by undertaking survey, mapping and titling of public land, land verification and validation to resolve ownership disputes and surveying of market centres which have physical land use and development plans.

- b) Implement the Makueni Ardhi System, integrating Makueni LIMS and EDAMs, using modern and innovative approaches to manage public land and process land development applications.
- c) Build community climate resilience, forest conservation and management
- d) Enhance environmental quality and standards
- e) Prepare and implement local physical and land use development plans
- f) Develop urban infrastructure, market lightning, waste disposal and sanitation.

132. This will be accomplished in the medium term through the following actions;

Table 28: Lands and Urban Development Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2025/26
Land Survey, Mapping and Titling	<ul style="list-style-type: none"> a) Enhance security of land tenure b) Acquisition of land for strategic investments 	<ul style="list-style-type: none"> i. Facilitate issuance of 2,000 title deeds ii. Resolving land disputes across in the county iii. Facilitating the purchase of land for strategic investment opportunities across the county iv. Survey 6 markets across the county
Land Digitization and Management	Strengthen Land administration and management	<ul style="list-style-type: none"> a) Establish perimeter boundaries for markets b) Prepare market survey files for Mtito Andei, Emali, Tawa and Sultan
Physical Planning and Development	Support urban planning and infrastructure development	<ul style="list-style-type: none"> a) Prepare and implement 6 market urban land plans b) Enhance development control and compliance in urban areas with approved Physical and Land Use Development Plans c) Verify and validate plots in Makueni Ardhi System d) Operationalize Kee – Mbooni Municipality e) Establish Kibwezi Municipality and confer Township status
Urban Development	Improve urban areas' liveability	<ul style="list-style-type: none"> a) Tarmacking of 3kms of urban roads. b) Cabro pave 2KMs of walkways in urban roads in Emali and Wote Municipalities c) Grading and graveling 4KMs of roads in within the municipalities d) Develop 2KMs of non-Motorable road network in urban areas e) Install 4 high mast floodlights within the municipalities f) Purchase 1 skip loader and 5 skip bins for Emali and Wote municipalities g) Carry out storm water management within the municipalities h) Open and unclog drainage systems in the Municipalities i) Street name major streets in Wote town j) Renovation of Old Mukuyuni market shed - Installation of a canopy k) Establish Wote Municipality sports development - Municipality tournament l) Water supply for Wote Green Park m) Municipalities to include road development strategies in their proposed priorities

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2025/26
		n) Identification and development of other towns outside the municipalities - through road improvement programmes and market infrastructure development

4.4.8 Devolution Sector

133. The sector comprises departments that play the coordinating and facilitative role in the county. They include Governorship, County Secretary, County Attorney, Department of Finance and Socio Economic Planning, Department of Devolution, Public Participation, County Administration & Special Programs, County Public Service Board and County Assembly.

134. In the FY 2025/26 and the Medium-Term Budget, the Sector has prioritized programs and projects aligned with the Bottom-Up Economic Transformation Agenda and the 2023-2027 CIDP. These programmes and sub-programmes are designed to address citizens' needs, thereby enhancing service delivery. The Sector will continue to improve efficiency and effectiveness in service delivery, promote comprehensive public financial management, intensify resource mobilization, and strengthen monitoring and evaluation.

135. The main objective of the sector is to ensure effective and efficient running of the county affairs. Specifically, the sector aims at achieving the following:

- a) Enhance human resource management systems and structures
- b) Promote transparent and accountable management of public resources
- c) Improve performance, service delivery and efficiency
- d) Empower the citizenry to engage in meaningful participation in development activities
- e) Increase county government effectiveness, retain knowledge and continuous improvement
- f) Strengthen use of data for planning and tracking implementation of development policies, strategies, programmes and projects
- g) Efficient and effective disaster preparedness, mitigation, response, management and mainstreaming
- h) Enact implementable laws, policies, and undertake objective oversight and inclusive representation of interests of the public

Table 29:Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2025/26

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Public Service Management Reforms		
Public Service Management Reforms	Succession Planning, Talent management	a) Develop a succession planning, talent management motivation and employee engagement plan/strategy.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
/Human Resource Productivity	Motivation and Engagement	
	Productivity Mainstreaming	<ul style="list-style-type: none"> a) Monitor the county performance management system through periodic performance appraisals b) Implement performance-based rewards and sanctions system c) Develop a framework of delegated authority for Authorized Officers
	Employee Engagement and Well-Being	<ul style="list-style-type: none"> a) Conduct regular employee satisfaction and engagement surveys b) Implement work-life balance initiatives such as flexible working hours, mental health support, wellness programs, and stress management training.
	Staff Capacity Development & Values-Based Leadership	<ul style="list-style-type: none"> a) Training of staff in accordance with the County Training Policy and training needs Assessment b) Develop and implement a Makueni Induction manual c) Formulation of career progression guidelines and competency development framework
Human resource management and Development	Citizen-Centred Service Design	<ul style="list-style-type: none"> a) Automation of services and leveraging technology in public communication for transparency and accountability
	Improve employee productivity	<ul style="list-style-type: none"> a) Development of human Resource plans b) Employee wellness programme c) Roll out of new payroll system(UHR) d) Carry out of HR and Skills Audit
County Leadership, Governance and Coordination		
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	<ul style="list-style-type: none"> a) Construction of a Sub County office b) Construction of six Ward offices
	Coordination, management and supervision of Government functions	<ul style="list-style-type: none"> a) Coordination and dissemination of public information on the status of implementation of the Government development agenda b) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services
	Improve public communication	<ul style="list-style-type: none"> a) Enhance visibility on county projects and programmes. b) Strengthen stakeholder relationships. c) Increase information accessibility and finalize communication strategy
Strategic Partnerships developed	Strengthening Public Private Partnerships (PPP) coordination.	<ul style="list-style-type: none"> a) Create strong linkages between the Directorate of Strategic Partnerships and departments by appointing Departmental Partnership Coordinators b) Train staff in target areas in external resource mobilization c) Establish a Partnership Resource Centre (PrC) d) Formulate and operationalize an External Resource Mobilization Strategy e) Identify partner information needs and effective communication channels.

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		<p>f) Support implementation of programmes previously funded by USAID</p>
	Institutionalise Partner Caucuses	<p>a) Co-create and implement sector priorities and plans</p> <p>b) Organize periodic reflections and reviews</p> <p>c) Develop joint work plan for project implementation</p>
	Strengthen county legal processes	<p>a) Receiving sermons, drafting of pleadings & submissions/ court attendances & consultations with relevant departments and agencies</p> <p>b) Drafting and attestation of legal instruments</p> <p>c) Conveyancing</p> <p>d) Monitor implementation of the National and County legislations</p> <p>e) Management of legal instruments executed by the County to ensure compliance</p> <p>f) Conduct Legal audit</p> <p>g) Sensitization of staff on national values and principles and Chapter Six on Integrity</p>
Enforcement Compliance	Strengthening Enforcement and compliance of county laws and regulations.	<p>a) Strengthen institutional capacity through staff recruitment and training (Purchase of enforcement uniforms, Tools and Equipment; radio walkie talkies, road barriers, vehicle clamps, clubs, Purchase of vehicles and motorcycles & Staff facilitation)</p> <p>b) Enhance intergovernmental collaborations and relations with other stakeholders</p> <p>c) Conduct public awareness on the importance of compliance and encourage citizen reporting</p>
Participatory Development, Civic Education, Research, documentation and knowledge management		
Participatory Development Enhancement	<p>Strengthening devolution and enactment of legal and policy framework necessary for devolved service delivery</p> <p>Increasing mobilization, platforms and participation for marginalized communities</p>	<p>a) Formulation of the county project implementation and management bill, 2024</p> <p>b) Training and operationalization of the Development committees</p> <p>c) Inclusion in community in participation and decision-making</p> <p>d) Community feedback program</p> <p>e) Capacity building/mentorship to PMCs and PSCs</p> <p>f) Enhancing youth led public participation framework</p> <p>g) Refurbishing the county's participatory processes through digitization in collaboration with FLLoCA and KDSP Programs</p> <p>h) Strengthening County Grievance Redress Mechanism</p> <p>i) Strengthening community led development initiatives</p>
Strengthening Civic Education and access to information	Increasing access to information, Transparency and accountability enhanced	<p>a) Development of civic education curriculum</p> <p>b) County Civic Education Framework</p> <p>c) Undertaking civic education forums/activities</p> <p>d) Operationalization of the ward based community resource centers</p>

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
		e) Social accountability initiatives f) Open Governance program
Centre for Research, documentation and Knowledge management	Operationalization of the Centre for Research, documentation and Knowledge management	a) Operationalization of the departmental committees for research, documentation and knowledge management b) Establish an E-platform for Research, Documentation and knowledge management (ONE-STOP Devolution Knowledge Hub) c) Finalization of the Research and Knowledge management strategy and policy d) Equipping of the centre for research, documentation and knowledge management
Disaster Risk Mitigation and Preparedness		
Disaster Management and Coordination	Enhance coordination of special programs and emergency relief efforts. Integrate Disaster Risk Reduction (DRR) into county development planning. Strengthen fire response capacity across the county and a disaster risk management (DRM) information system	a) Carry out strategic and periodic surveys to inform vulnerability of our citizens b) Purchase of Food and non-food items to cushion disaster stricken households c) Coordination of disaster response, relief, rehabilitation and reconstruction exercises a) Mainstreaming of DRR into county development projects by training of county technical staff on mainstreaming disaster mitigation interventions into project and Programmes a) Establishment and Equipping of fire stations at strategic locations (Tawa, Sultan Hamud and Kambu). b) Maintenance and routine equipping of the established fire stations c) Training and capacity building of Fire fighters and disaster response teams d) Sensitize the public on various disaster preparedness a) Preparation of Disaster management/ contingency plan(s), b) Development and Review of Disaster management/Response plans

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Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2025/26
Alcoholic Drinks Control, Licensing &Coordination	Coordination of alcoholic drinks control.	<ul style="list-style-type: none"> a) Sensitization for Application & award of liquor licenses. b) Carry out strategic and periodic inspection of alcohol premises c) Enforcement for compliance and general control of liquor businesses
	Public education on alcoholic drinks control	<ul style="list-style-type: none"> a) Community rehabilitation and psychosocial support.
	Operationalization of Makueni County Alcoholic drinks control act, 2014.	<ul style="list-style-type: none"> a) Formulate alcoholic drinks control guidelines and regulations.
	Promoting long term health and well-being.	<ul style="list-style-type: none"> a) Provide after-care Services
Result based Monitoring and Evaluation management		
Result based Monitoring and Evaluation management	Enhance result based Monitoring and Evaluation management	<ul style="list-style-type: none"> a) Reengineering of monitoring, evaluation, reporting and learning in the county. b) Finalization and implementation of the County knowledge management policy c) Operationalization of Monitoring and Evaluation Policy and guidelines d) Strengthen the county statistical systems. e) Implement County integrated monitoring and Evaluation Systems(CIMES) guidelines f) Preparation of annual County M&E Plans g) Prepare and disseminate County Ward profiles
Resource Mobilization		
Revenue Mobilization	Optimal collection of Own Source Revenue	<ul style="list-style-type: none"> a) Deepening revenue automation to enable instalment payment of licenses, half year and quarterly permits, license discounting for timely full compliance, as well as self-service portal b) Enhance compliance through market outreach clinics and identification of revenue champions in various markets c) Staff training on key skills in revenue collection and reporting d) Face lifting and renovation of ward offices to improve client experience e) Improved collaboration with market management committee and development committees in revenue collection, monitoring the progress of implementation of development projects, sanitation and security in trading centers.
Public Finance Management		
Public Finance Management	Enhance fiscal discipline	<ul style="list-style-type: none"> a) Implementing Programme Based Planning and Budgeting, b) Enhancing documentation, management and reporting of the County Assets, c) Undertaking annual expenditure review, d) Automate budget execution process, e) Strengthening internal controls and systems.

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

5.1 County Fiscal Outlook

136. The government is dedicated to enhancing resource mobilization as a crucial component in achieving the county's socio-economic transformation. It seeks to reduce dependence on equitable transfers from the national government, which have been increasing at a diminishing rate. To this end, the county will implement programs aimed at stimulating local economies for shared prosperity through job creation and poverty reduction, ultimately increasing household income. Consequently, these initiatives will boost county revenue to support its development agenda. Additionally, the government will strengthen partnerships with development partners, donors, and private investors to secure more funding for this initiative.

5.2 Revenue Allocation to County Governments

137. According to 2025/26 Budget Policy Statement (BPS), counties are expected to be allocated an equitable revenue share of KShs 405.069 Billion which is an increase of KShs 14 billion from KShs 391.1 billion allocated in FY 2024/25. The proposed equitable share for FY 2025/26 of Ksh 405.69 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of KShs 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.

Table 30:Revenue Allocation to County Governments in Millions

Budget Item	2022/23	2023/24	2024/25	2025/26
1. Baseline (i.e. Allocation in the Previous FY)	370,000	370,000	385,425	387,425
Adjustment for RMLF	-	-	10,933	
2. Adjusted equitable share base	370,000	370,000	374,492	
Adjustment for Revenue Growth	-	15,000	16,625	17,644
Conversion for Conditional Allocation Grants for Equitable Share (RMLF, Level 5 Hospitals, Compensation for User Fees Foregone and Rehabilitation of Youth Polytechnics)	-	-	-	
Equalization Fund	-	-	-	
Transfer of Library Services	-	425	-	
Computed Equitable Revenue Allocation	370,000	385,425	391,1	405,069

Source; National BPS, 2025.

Table 31:Revenue Allocation to County Governments by Category in Millions

Type/Level of Allocation		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
A	County Equitable Share	316,500	370,000	370,000	385,425	387,425	405,069
B	Additional Conditional Allocations, of which:	30,204	39,880	22,359	46,362	42,002	69,802
	a) GoK Funded	-	7,537	5,200	13,161	4,584	12,894
	b) Allocations from proceeds of loans and grants	30,204	32,334	17,159	33,202	35,659	56,908
C	Total County Allocations (A+B)	346,704	409,880	392,359	431,787	429,427	474,871

Source: National BPS, 2024.

5.3 FY 2025/26 County Government Resource Envelope

138. The FY 2025/26 revenues are projected to increase by one percent from KShs 11,197,443,178 in FY 2024/25 printed budget estimates to KShs 11,324,460,965. The increment is attributed to increase equitable share and the own source revenue as highlighted in Table 32. The budget will be funded from three main sources namely: equitable share – 78 percent, conditional allocations 9 percent and own source revenue at 14 percent.

Table 32: Fiscal Revenues for 2025/26-2027/28 MTEF Period in KShs

No	REVENUES SOURCE	FY 2023/24 ACTUALS RECEIPTS	FY 2024/25 PRINTED ESTIMATES	FY 2025/26 PROJECTION	Ratio	Absolute change(FY 2024/25 to FY 2025/26)	% Change in revenue(FY 2024/25 to FY 2025/26)	JUSTIFICATION
1	Equitable Share from National Government	7,779,024,084	8,762,816,136	8,866,423,364	78%	103,607,228.00	1%	Based on the recommendations of the Fourth Basis for Revenue Sharing to County Governments
2	Conditional Allocations Loans and Grants -	424,510,797	990,048,872	958,037,601	9%	(32,011,271.00)	-3%	Based on the 2025 budget policy statement and current conditional allocation/grants/donor funds in the FY 2024/25 Budget Estimates
3	County Own Generated Revenue	1,045,086,844	1,444,578,170	1,500,000,000	13%	55,421,830.00	4%	Based on the 2024 County Treasury Revenue projections
Total		9,248,621,725	11,197,443,178	11,324,460,965	100%	127,017,787.00	1%	

Source: Makueni County Treasury Projections, 2025.

5.4 Own Source Revenue Mobilization

139. 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.

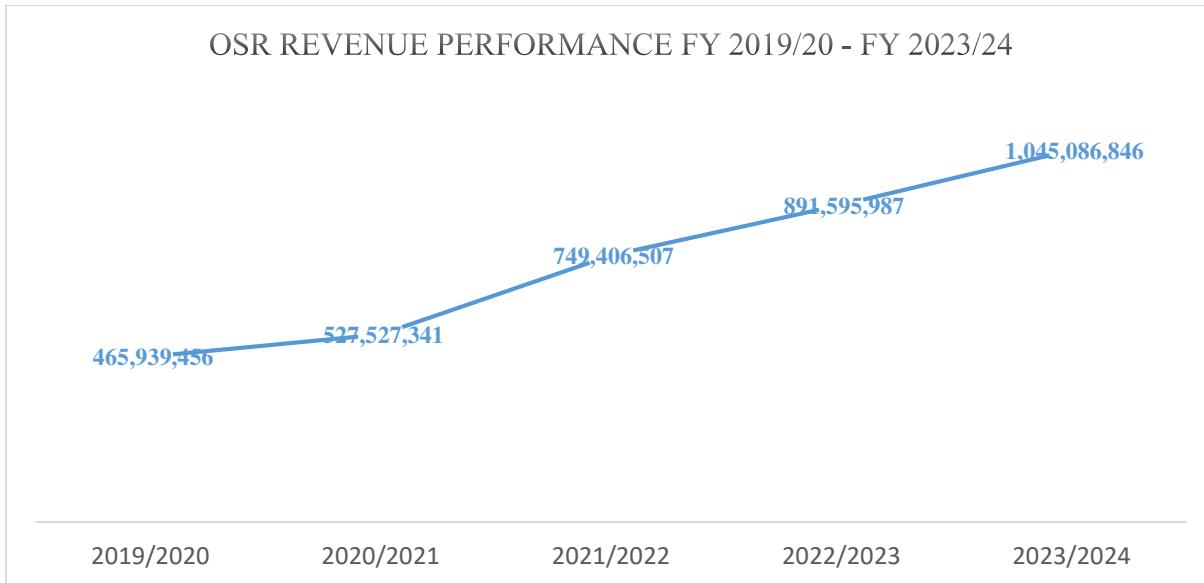


Figure 21: County Own Source Revenue for FY 2019/20 -2026/27

Source: County Treasury, 2025.

140. Over the last three years, the county has managed to grow OSR by 39 percent from Kshs 749,406,507 in the FY 2021/22 to 1,045,086,846 in the FY 2023/2024. The OSR has grown by an average of 23 percent since FY 2019/20 to FY 2023/24 as shown in Figure 21. The proportion contribution of OSR funding of the county budget has also continued to grow standing at 11 percent in the FY 2023/2024 from below 10 percent in the previous years. We envision to grow this proportion to 20 percent by the year 2027.

141. To attain the set targets, the county has an Own Source Revenue mobilization strategy in place with four specific objectives;

- Broadening the tax base by ensuring minimal tax evasion and bringing more customers on board as opposed to increasing tax rate.
- Adoption of technology and data/evidence driven revenue mobilization.
- Continuous stakeholder engagement.
- Continuous improvement.

142. Key measures which seek to enhance compliance, deepen automation, and enhance ease of doing business are being implemented as follows-

a) **Business and Liquor Licensing Streams**

- Introduction of instalment payment for licenses to ease the burden on the one off payment which has impeded compliance by some of the customers
- Incentivize customers who pay early through introduction of discounts on the prescribed fee for licenses
- Introduce half yearly and quarterly licenses for new customers

- iv. Designate revenue champions from amongst the leadership of business community especially the markets committees to enhance level of compliance
- v. Institute a performance based facilitation for own source revenue mobilization where good collectors are incentivized to collect more through a rewards system to be implemented on monthly basis.
- vi. Establish an online customer service portal to enable customers register and pay for their business licenses obligations with ease
- vii. Conduct revenue customer satisfaction survey and implement the findings

b) Land Based Revenue Streams

- i. Adoption of markets by officers
- ii. Mapping of all properties in a GIS system
- iii. Continuous market outreach through the various plot owner's association in the various markets
- iv. Decentralization of Land Approval Committees to the Ward level
- v. Operationalization of ArdhiMakueni portal, self-service portal for property owners
- vi. Provision of land ownership documents including transfer documents

c) Unstructured Revenue streams

- i. Close market supervision in all major and minor markets
- ii. Ensuring key streams are paid on monthly through auto billing to the respective clients (matatu; market slabs; bodaboda payments)
- iii. Undertake mapping of all market sheds and slabs and establish a database
- iv. Mapping of all parking slots in the county
- v. Develop and implement guidelines on Market Entrance Fees
- vi. Continuous maintenance and watering all stock yards during
- vii. Establish new cess points

d) AIA and Hospital Revenue Streams

- i. Supporting the entities and Municipalities to prepare Revenue Enhancement Strategies (Wote Municipality; Emali/Sultan Hamud Municipality; Sand Authority; Makueni Fruit Processing Plant and Water Companies)
- ii. Coordination of SHA claims and collection from the County Treasury
- iii. On boarding the SHA claims officers in the main revenue reporting and tracking system for coordination.
- iv. Capacity building of the Medical Superintendents on revenue mobilization strategies and reporting.

5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations

143. The resource basket is decreasing at an increasing rate; the county government must seek alternative sources of development funds. To this end, the government has established a desk to engage development partners both locally and internationally. However, there are policy gaps that need to be addressed when pursuing development through partnership. Therefore, the government will:

- Develop a County Public Private Partnerships (PPP) policy.
- Create a County Public Investments (PIM) framework.
- Strengthen the External Resource Mobilization Unit and Strategic Partnerships Directorate to ensure enhanced donor funding through Requests for Proposals (RFPs), responses to competitive grants, and improved donor intelligence.
- Engage county stakeholders in developing clear coordination mechanisms to align stakeholder priorities with county priorities.
- Create an enabling environment for private sector investment and innovation to generate employment and income opportunities for the local population.
- Leverage on regional organizations, including the South Eastern Kenya Economic Bloc (SEKEB), to attract investment opportunities to the county.

5.6 Conditional Allocations, Loans and Grants

144. Over the years, the county government has seen a decline in the actual Conditional Allocations, Loans, and Grants it has received. In FY 2023/24, the actual grants fell by 4 percent, decreasing from **KShs 441.02 Million** in FY 2022/23 to **KShs 424.51 Million**. To address this, the government plans to strengthen its collaboration with development partners and the national government to secure funding for specific county development initiatives through conditional allocations, loans, and grants.

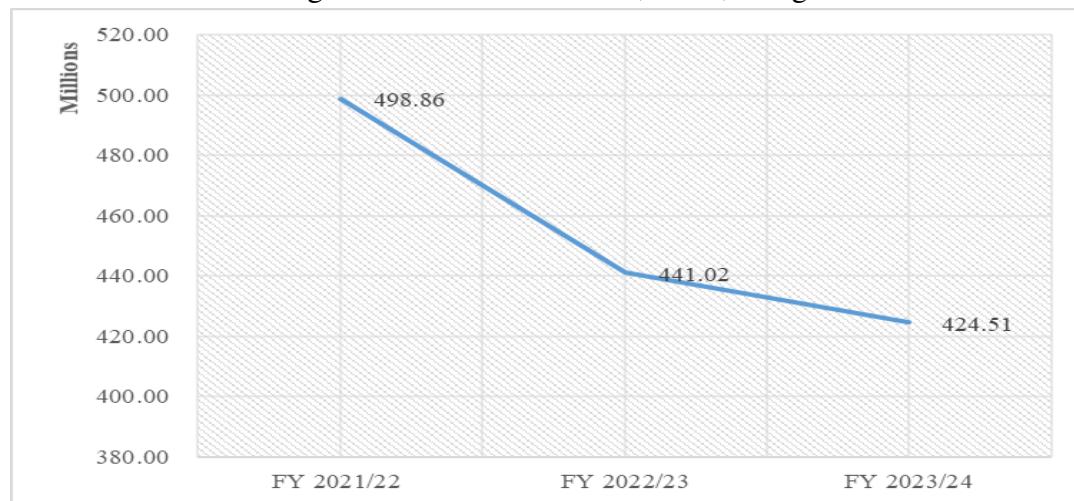


Figure 22: Conditional Allocations, Loans and Grants

Source: County Treasury, 2025.

145. For FY 2025/26, projected funding from these sources is expected to rise significantly, increasing from **KShs 424.51 Million** to **KShs 958.037 Million** in the medium term. The matching funds amounted to **KShs 241.336 Million**. This funding aims to support various developmental programs and projects across multiple sectors, including agriculture, devolution, health, infrastructure, climate change, and urban development.

Table 33:Conditional Allocation, loans and grants and Matching funds per department

No	Department	Project Name/Expenditure Item	FY 2025/26 Funding	Matching Grant	Matching Fund	Total Grants And Matching Funds
1	Agriculture,Livestock,Fisheries and Co-operatives Development	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	156,515,152
2	Agriculture,Livestock,Fisheries and Co-operatives Development	SWEDEN -Kenya Agricultural business development project (KABDP)	10,918,919	SWEDEN -Kenya Agricultural business development project (KABDP) Matching grant	10,000,000	20,918,919
	Agriculture,Livestock,Fisheries and Co-operatives Development Total		162,434,071		15,000,000	177,434,071
3	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP))	37,500,000	KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	12,000,000	49,500,000
4	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP))	352,500,000			352,500,000
	Devolution Total		390,000,000		12,000,000	402,000,000
5	Health Services	Community Health Promoters (CHPs) Project	113,700,000			113,700,000
6	Health Services	Basic Salary Arrears for County Government Health Workers.	30,568,273			30,568,273
7	Health Services	Nutrition International Donor funding	21,013,780	Nutrition Programme - matching grant	24,000,000	45,013,780
8	Health Services	DANIDA- Primary healthcare in devolved context	11,407,500	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	24,043,500
	Health Services Total		176,689,553		36,636,000	213,325,553
9	ICT,Education and Internship			Skills Development for Trainees in VTCs-KCB Foundation matching grant	20,000,000	20,000,000
	ICT,Education and Internship Total		-		20,000,000	20,000,000
10	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	11,000,000	22,000,000
11	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate	142,746,435	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate	88,000,000	230,746,435

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No	Department	Project Name/Expenditure Item	FY 2025/26 Funding	Matching Grant	Matching Fund	Total Grants And Matching Funds
		County Climate Resilience Investment (CCRI) Grant		Resilience Investment (CCRI) Grant - Matching Grant		
12	Lands Urban Planning & Development, Environment & Climate Change	Urban Institutional Grant (UIG) - World Bank	35,000,000			35,000,000
13	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	40,167,542			40,167,542
	Lands Urban Planning & Development, Environment & Climate Change Total		228,913,977		99,000,000	327,913,977
14	Infrastructure			Rural Electrification Programme - REREC Matching grant	30,000,000	30,000,000
15	Infrastructure			Matching fund for dissemination of CEP	7,000,000	7,000,000
16	Infrastructure			Matching fund for construction of a drift in Makindu	5,000,000	5,000,000
	Infrastructure Total		-		42,000,000	42,000,000
17	Water, Sanitation and Irrigation			Kenya Water and Sanitation and Hygiene (K-WASH)Programme	5,000,000	5,000,000
18	Water, Sanitation and Irrigation			Turkish Cooperation and Coordination Agency(TIKA)	4,200,000	4,200,000
19	Water, Sanitation and Irrigation			Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000	7,500,000
	Water, Sanitation and Irrigation Total		-		16,700,000	16,700,000
	Grand Total		958,037,601		241,336,000	1,199,373,601

5.7 Expenditure Projections by Main Economic Classification

146. The recurrent expenditure is projected to be KShs 7,629,372,343 an increase of two percent from KShs 7,475,252,895 in the FY 2024/25 printed estimates. The development expenditure is estimated to be KShs 3,695,088,622 representing 33 percent of the total county budget. The expenditure projections in the MTEF are as provided in the table 34;

Table 34:Expenditure Projections

Expenditure Economic Classification	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget 1	FY 2025/26 Expenditure Ceilings	Ration	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Operation and Maintenance	3,196,757,365	2,714,370,066	2,645,481,656	2,730,846,314	2,434,774,099	22%	2,556,512,804	2,684,338,444
Personnel Emolument	4,653,837,805	4,228,042,007	4,829,771,239	5,197,972,381	5,194,598,244	46%	5,454,328,156	5,727,044,564
Recurrent Sub Total	7,850,595,170	6,942,412,073	7,475,252,895	7,928,818,695	7,629,372,343	67%	8,010,840,960	8,411,383,008
Capital Expenditure	3,331,739,932	2,071,594,972	3,722,190,283	4,299,672,819	3,695,088,622	33%	3,879,843,053	4,073,835,206
Total Budget	11,182,335,102	9,014,007,045	11,197,443,178	12,228,491,514	11,324,460,965	100%	11,890,684,013	12,063,610,577

Source: County Treasury,2025

5.8 Overall Deficit, Borrowing and Financing

147. In adherence to prudent fiscal management and sustainable public finance principles, the county government will implement a balanced budget for FY 2025/26. All planned expenditures will be fully financed through equitable share allocations, own-source revenue, conditional grants, and other allowable funding streams. The county remains committed to maintaining fiscal discipline by ensuring that expenditures align with realistic revenue projections, thereby avoiding fiscal deficits and ensuring long-term financial stability. To achieve this, the county will prioritize enhancing revenue collection efficiency, eliminating non-essential expenditures, and channeling resources toward high-impact development initiatives that maximize socio-economic benefits.
148. Based on the audited revenue for FY 2023/24 of Ksh. 9,874,379,548, Makueni County is eligible for borrowing up to Ksh. 1,974,875,910. As part of its strategy to bridge infrastructure financing gaps, the county is actively exploring the issuance of an infrastructure bond of up to Ksh. 1.5 billion. This initiative aims to mobilize affordable, long-term financing to accelerate strategic development projects, particularly in roads, water, and urban infrastructure. The county will ensure that any borrowing is undertaken responsibly, adhering to legal borrowing thresholds and debt sustainability principles. Additionally, a robust debt management strategy will be in place to guarantee timely repayment and optimal utilization of borrowed funds, safeguarding the county's fiscal health while advancing economic growth and service delivery.

5.9 Management and Payment of Pending Bills

149. The county is dedicated to sound financial management by reducing and effectively managing pending bills to ensure fiscal sustainability and seamless service delivery. As of FY 2024/25, 72 percent of the total pending bills amounting to KShs 686,830,831 have been cleared, with the remaining KShs 115,949,310 scheduled for full settlement by 30th June 2025. Additionally, payments related to the LAP Fund (KShs 78,835,102) will be budgeted and disbursed over the next two financial years in line with the agreed MOU.
150. To prevent the accumulation of unpaid obligations, the county will enforce strict budget controls and adhere to the *Public Finance Management (PFM) Act, 2012*, ensuring that pending bills remain below one percent of the total budget. Through a balanced budget approach, enhanced revenue mobilization, and timely supplementary budgeting, the county will eliminate deficit financing and safeguard the integrity of public finances. This strategy will reinforce financial discipline, enhance service delivery, and build confidence among citizens, suppliers, and development partners.

5.10 Medium Term Debt Management Strategy

151. Debt management focuses on maintaining fiscal discipline and sustainability by ensuring that borrowing is aligned with the county's development goals, as outlined in the planning documents. The 2025 Makueni County's Medium-Term Debt Management Strategy (MTDMS) outlines the county's approach to managing public debt and ensuring fiscal prudence and sustainability. The county prioritizes financing high-impact projects, such as infrastructure and social services, while managing risks through careful selection of borrowing instruments. By balancing internal revenue generation with prudent borrowing, the County aims to keep debt levels within manageable limits, ensuring that debt servicing does not undermine essential public services or future growth.
152. According to the 2020 credit rating conducted by Global Credit Rating (GCR) on behalf of the National Treasury, World Bank, and Commission on Revenue Allocation (CRA), Makueni County demonstrates a robust capacity to manage debts below KShs. 2 Billion.
153. In accordance with Section 179(1) of the Public Finance Management (PFM) Regulations, 2015, the county's total public debt must not exceed twenty percent (20 percent) of the most recent audited revenues approved by the county assembly. Based on the audited revenues for FY 2023/24 of KSh. 9,874,379,548, Makueni County is eligible to borrow up to KSh. 1,974,875,910. To accelerate development while maintaining fiscal discipline, Makueni County is strategically positioning itself to issue an Infrastructure Bond a structured, long-term financing solution designed to unlock capital for transformative projects in transport, water, and energy.
154. Beyond infrastructure bonds, the county is also exploring green bonds to expand its resource base for urban renewal and climate-resilient projects. These financing tools will attract private sector investment, enhance financial sustainability, and reduce reliance on traditional revenue sources.
155. All borrowing will be undertaken prudently, with a robust debt management framework ensuring affordability, accountability, and alignment with national and county fiscal policies. Makueni County remains committed to sustainable financing strategies that balance development needs with long-term fiscal stability.

5.11 Fiscal Sensitivity Analysis

156. The government conducted a sensitivity analysis on resource mobilization to assess the impact of revenue source performance on the county's resource envelope. This analysis evaluated how each revenue stream; equitable share, conditional allocations, and own-source revenue would be affected based on trends observed over the past three years. The findings provide insights into how these variables influence overall budget performance.

Table 35:Revenue Sensitivity Analysis

Scenarios	Worst					Best
	Equitable Share Transfers	Delay by 3 Months	Delay by 2 Months	Delay by 1 Months	No Delays in Transfers	
Revenue Source	Equitable Share Transfers					No Delays in Transfers
	OSR Mobilized	69%	82%	84%	86%	100%
Equitable Share	8,866,423,364	6,649,817,523	7,388,686,137	8,127,554,750	8,866,423,364	8,866,423,364
Conditional Allocation	958,037,601	661,045,945	785,590,833	804,751,585	823,912,337	958,037,601
Own Source Revenue	1,500,000,000	1,035,000,000	1,230,000,000	1,260,000,000	1,290,000,000	1,500,000,000
Budget Mobilized	11,324,460,965	8,345,863,468	9,404,276,969	10,192,306,335	10,980,335,701	11,324,460,965
Possible Budget Deficit		2,978,597,497	1,920,183,996	1,132,154,630	344,125,264	0

Source; County Treasury, 2025

157. The analysis examines revenue performance over the past three years, outlining four worst-case scenarios and one best-case scenario. A "what-if" assessment indicates that if revenue performance falls to 69 percent and equitable share disbursement is delayed by three months, the county will face a budget deficit of KShs 2,978,597,497 exceeding its borrowing capacity. However, if revenue performance improves to 82 percent with a two-month delay in equitable share, the deficit would reduce to KShs 1,920,183,996. In the previous fiscal year, revenue performance stood at 84 percent, and if maintained, the county would experience a deficit of KShs 1,132,154,630 with a one-month delay in equitable share disbursement. The most likely worst-case scenario assumes equitable share is released on time and revenue collection improves to 86 percent, resulting in a deficit of KShs 344,125,264.

158. The fiscal deficit continues to widen as county own-source revenue (OSR) underperforms. Recent budgets have been based on macroeconomic assumptions that have largely fallen short, with only minor deviations in exchequer receipts and OSR performance. Lower projected budget targets pose a risk to the county's fiscal space in the future. To mitigate the risk of a widening budget deficit, the government will strengthen resource mobilization and ensure timely requisition of equitable share from the National Government.

159. Persistent shortfalls in OSR projections have contributed to revenue gaps in the budget. While recent Rapid Results Initiatives (RRIs) have improved OSR collection to 84 percent this still falls short of the target. The sensitivity analysis assumes that Gross County Product (GCP), interest rates, and inflation will remain stable in the medium term.

5.12 Transfer to Entities

160. The government shall continue to promote independence of all government entities through timely provision of funds to the entities and enhancement of revenue mobilization strategies thus reducing over-reliance on the county exchequer. The resources account for

the transfers to county agencies and authorities that include; the Makueni Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, Emali-Sultan Hamud Municipality and water companies.

5.13 Fiscal Responsibility Principles

161. In line with the Constitution, the PFM Act Cap. 412, the PFM Regulations, and in keeping in line with prudent and transparent management of public resources, the county government will largely adhere to the fiscal responsibility principles as set out in the statute as follows:

a) The County Government's recurrent expenditure shall not exceed the county government's total revenue.

In FY 2025/26, the county government plans to incur a recurrent expenditure of Ksh **7,629,372,343** against a projected revenue of Ksh 11,324,460,965, thus remaining within the limits of the PFM Act, 2012.

b) 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 projected estimates will be Ksh. 3,695,088,622 which translates to 33 per cent of the county budget.

c) 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 revenues will be 46% which exceeds the statutory requirement of 35% of the county government's revenue. This is attributed to mandatory salary and benefit increments for staff. To address this, the county has limited the hiring of new staff to filling only vacant positions resulting from retirements or departures. The government is also enhancing its resource mobilization strategies to reduce the wage bill from the current 46% to the required 35%.

d) 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 county government will ensure that any borrowing as stipulated in the debt management strategy 2025 will be for financing development expenditure.

e) Public debt and obligations shall be maintained at a sustainable level as approved by the County Government (CG).

The county government will ensure prudent fiscal management to mitigate the accumulating any pending bills.

f) Fiscal risks shall be managed prudently.

The government has prudently managed its fiscal risks across several key areas to ensure financial stability. To achieve this, the county government identified possible fiscal risks and devised mitigation measures to manage them. The county has established an audit

committee that plays a key role in identifying, quantifying, and managing fiscal risks going forward

g) 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 will ensure a reasonable degree of predictability in tax rates and tax bases by maintaining consistent tax policies, utilizing forecasting models for revenue projections, implementing gradual tax reforms, and engaging stakeholders to ensure transparency and compliance.

5.14 Risk Mitigation Framework for FY 2025/26 – FY 2027/28 Medium Term

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

Table 36: Risks and mitigation measures

Fiscal Risk	Key Areas Of Uncertainty	Mitigation Measures
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.	Investment in resilient infrastructure across sectors such as energy, water resources, agriculture, and tourism.
crystallization of Contingent liabilities	Fiscal uncertainty may arise from pending or threatened legal actions, regulatory investigations, or contractual obligations.	<ul style="list-style-type: none"> • Continuous monitoring of the contingent liabilities to avoid fiscal risks in the budget year in the event they happen. • Operationalize the enterprise risk management policy
Policy decisions that impact revenue collection in the county.	<ul style="list-style-type: none"> • Increase in fees and levies outlined in the Finance Act is expected to significantly decrease the compliance rate. • Additionally, waivers and concessions may hinder the achievement of revenue projections. 	<ul style="list-style-type: none"> • Strengthen the mobilization of external and Own Source Revenue. • Enhance strategic partnerships and engage stakeholders more effectively.
Capital decisions with significant resource requirements	<ul style="list-style-type: none"> • Mass recruitment to achieve optimal staffing levels will result in significant budgetary demands. • Embarking on flagship projects without conducting pre-feasibility studies will lead to unforeseen expenses. 	<ul style="list-style-type: none"> • Freeze the recruitment of new staff. • Enhance project conceptualization and implementation.
Vandalism of water infrastructure projects	<ul style="list-style-type: none"> • Vandalism of water infrastructure projects across the county 	<ul style="list-style-type: none"> • Implement dispute resolution measures to address the vandalism of water projects

6.0.COUNTY HORIZONTAL RESOURCE ALLOCATION

163. The allocation of county resources will be driven by a strategic, results-oriented approach to ensure maximum impact and value for public funds. Priority will be given to programmes that align with the Bottom-Up Economic Transformation Agenda (BETA) value chains, ensuring that county investments directly contribute to economic growth, job creation, and improved livelihoods. Additionally, all funded programmes must be anchored in the 2023-2027 County Integrated Development Plan (CIDP) to maintain strategic alignment, policy coherence, and long-term sustainability.

164. Recognizing the critical importance of climate resilience, the county will prioritize programmes that drive climate change mitigation and adaptation, safeguarding livelihoods and fostering sustainable development. Efficiency and accountability will be key considerations, with resources channeled toward completing ongoing projects and clearing verified pending bills to eliminate resource wastage and maximize public investment returns.

165. Further, the county will invest in programmes that stimulate local economic growth, create employment opportunities, and reduce poverty, ensuring that resource allocation translates into tangible socio-economic benefits. The strategic relevance of programmes to departmental mandates, their measurable outputs and outcomes, and their impact on service delivery will also be central in funding decisions.

166. Finally, every programme must demonstrate cost-effectiveness, operational efficiency, and financial sustainability to justify its funding and guarantee long-term benefits. By adhering to this impact-driven, fiscally responsible, and sustainability focused approach, Makueni County will ensure that public resources are directed toward high impact, transformative initiatives that foster inclusive growth and long-term prosperity.

6.1.Recurrent Ceilings

6.1.1. Personnel Emoluments

167. The personnel ceilings have been arrived at by considering the current wage bill and gaps on existing county staff in all departments in the current financial year and projected for FY 2025/26. This takes consideration of all mandatory annual wage bill, basic salary increment and personnel under the USAID funded programmes. In the medium term, the government will put in place strategies to ensure that all pending gratuities are paid and conversion of staff from contract to PnP and ensure that the wage bill does not increase beyond the limits provided for in the PFM Act,2012. The table below provides personnel ceilings in the medium term period.

Table 37: Personnel Emoluments Ceiling FY 2025/25 (in Millions)

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No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 SALARIES CEILINGS	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
1	Governorship	71.88	52.56	55.03	55.03	57.78	60.67	63.70
2	County Secretary	312.70	306.92	58.77	406.61	61.71	64.79	68.03
3	County Attorney	14.07	2.30	19.94	19.94	20.93	21.98	23.08
4	Devolution, Public Participation, County administration and Special Programs	212.70	179.30	216.10	216.10	226.91	238.26	250.17
5	Finance and Socio-Economic Planning	225.24	168.20	226.70	226.70	238.03	249.93	262.43
6	Agriculture, Livestock, Fisheries and Cooperative Development	243.80	210.49	224.51	224.51	235.74	247.52	259.90
7	Makueni County Fruit Development and Marketing Authority	18.89	0.00	16.60	16.60	17.43	18.30	19.22
8	ICT, Education and Internship	493.08	391.31	714.76	714.76	750.50	788.02	827.42
9	Gender, Children, Youth, Sports and Social Services	37.01	31.97	51.97	51.97	54.56	57.29	60.16
10	Health Services	2326.88	2290.16	2455.08	2455.08	2697.84	2832.73	2974.37
11	Trade, Marketing, Industry, Culture and Tourism	41.21	39.11	58.99	58.99	61.94	65.04	68.29
12	Infrastructure, Transport, Public Works, Housing and Energy	76.59	40.01	82.72	82.72	86.86	91.20	95.76
13	Lands, Urban Planning & Development, Environment and Climate change	53.12	44.65	56.90	56.90	59.75	62.74	65.87
14	Wote Municipality	0.00	0.00	2.95	2.95	3.10	3.26	3.42
15	Emali-Sultan Hamud Municipality	0.00	0.00	8.83	8.83	12.61	13.24	13.90
16	Water, Sanitation and Irrigation	70.67	49.52	82.01	82.01	86.11	90.41	94.94
17	Makueni County Sand Conservation and Utilization Authority	21.26	18.64	25.34	25.34	26.61	27.94	29.34
18	County Public Service Board	34.93	31.51	41.50	41.50	43.57	45.75	48.04
	Sub Totals	4254.05	3856.63	4398.71	4746.55	4741.98	4979.08	5228.03
19	County Assembly	345.09	371.41	431.07	451.42	452.62	475.25	499.01
	Sub Totals	4599.14	4228.04	4829.77	5197.97	5194.60	5454.33	5727.04

Source; County Treasury, 2025

6.1.2. Operation and Maintenance

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

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

169. The tabulated operations and maintenance (O&M) budget ceilings for FY 2025/26 are as follows:

Table 38: Operation and Maintenance Budget Ceilings in Millions

NO	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Printed Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 O&M CEILINGS	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
1	Governorship	398.62	390.31	483.70	466.02	457.55	480.43	504.45

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NO	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Printed Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 O&M CEILINGS	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
2	County Secretary	107.25	101.94	76.40	57.63	59.04	61.99	65.09
3	County Attorney	34.78	34.25	28.90	22.60	31.37	32.93	34.58
4	Devolution, Public Participation, County administration and Special Programs	112.49	111.80	107.75	92.75	82.38	86.50	90.82
5	Finance and Socio-Economic Planning	288.23	270.70	316.19	274.55	301.44	316.51	332.34
6	Agriculture, Livestock, Fisheries and Cooperative Development	58.44	50.63	39.49	33.14	32.46	34.09	35.79
7	Makueni County Fruit Development and Marketing Authority	31.46	29.86	23.63	18.95	19.57	20.55	21.57
8	ICT, Education and Internship	208.49	194.03	111.37	225.25	87.06	91.41	95.98
9	Gender, Children, Youth, Sports and Social Services	98.53	87.58	21.39	90.46	24.23	25.44	26.71
10	Health Services	946.10	571.87	633.76	661.59	629.71	661.20	694.26
11	Trade, Marketing, Industry, Culture and Tourism	107.47	95.69	83.98	81.50	69.43	72.90	76.55
12	Infrastructure, Transport, Public Works, Housing and Energy	83.48	81.05	56.02	47.16	44.46	46.68	49.02
13	Lands, Urban Planning & Development, Environment and Climate change	41.14	36.50	28.90	26.60	28.36	29.78	31.27
14	Wote Municipality	48.98	48.68	69.17	64.98	63.69	66.87	70.21
15	Emali-Sultan Hamud Municipality	27.65	27.68	26.98	23.21	26.25	27.57	28.95
16	Water, Sanitation and Irrigation	40.81	39.49	35.36	27.84	30.69	32.23	33.84
17	Makueni Sand Conservation and Utilization Authority	42.67	42.02	26.25	32.41	30.58	32.11	33.72
18	County Public Service Board	37.89	37.00	36.67	29.50	29.49	30.96	32.51
	Sub Totals	2714.49	2251.07	2205.91	2276.15	2047.76	2150.15	2257.66
19	County Assembly	536.96	455.25	439.57	454.70	387.01	406.36	426.68
	Sub Totals	3251.45	2706.32	2645.48	2730.85	2434.77	2556.51	2684.34

Source; County Treasury, 2025

6.2.Development Ceilings

170. The following criteria was used in apportioning capital budget:

- a) Promotion of water agenda through last mile water connectivity across all wards by mapping and distributing of critical water pipelines to public institutions and households
- b) Promoting two value chain per ward and revitalizing extension services to ensure the county supports economic livelihoods. The major value chains proposed for development include mango, pulses, chicken dairy, industrial crops, meat and honey which are all ward based.
- c) Promotion of comprehensive health coverage by upgrading six health facilities model health facilities which will be funded under the ward allocation.
- d) SHA/SHIF registration to increase uptake of health insurance in efforts to realize universal health coverage across the county.

- e) Youth development and entrepreneurship and sports development across the 30wards
- f) *On-going projects*: emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on poverty reduction, equity and employment creation
- g) Alignment of strategic projects to conditional allocations and grants of KShs 564,050,409 based on the actuals of FY 2023/24. The priority projects are for community health promoters, agriculture value chain programmes and projects, support nutrition, and building climate change initiatives.
- h) *Counterpart funds*: priority was given to adequate allocations for donor counterpart funds which is the portion that the Government must finance in support of the projects financed by development partners; and
- i) *Strategic policy interventions*: further priority was given to policy interventions covering the local economy, social equity and environmental conservation.

171. The government in the medium term will strengthen sector working groups to conceptualize projects and programmes towards stimulating the local economy for shared prosperity. The following table provides breakdown of development ceilings per department;

Table 39:Development Ceilings for FY 2025/26 (in Millions)

No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Printed Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 DEVELOPMENT CEILINGS	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
1	Governorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	County Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	County Attorney	0.00	0.00	9.30	5.20	15.00	15.75	16.54
4	Devolution, Public Participation, County administration and Special Programs	22.83	21.58	37.50	38.74	418.56	439.49	461.47
5	Finance and Socio- Economic Planning	54.79	25.17	28.80	48.83	35.60	37.38	39.25
6	Agriculture, Livestock, Fisheries and Cooperative Development	699.19	374.95	261.86	356.26	362.10	380.21	399.22
7	Makueni County Fruit Development and Marketing Authority	58.05	58.04	56.50	46.50	53.40	56.07	58.87
8	ICT, Education and Internship	249.91	166.65	321.80	265.83	115.25	121.01	127.06

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No	DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	FY 2024/25 Printed Budget Estimates	FY 2024/25 Supplementary Budget (1) Estimates	FY 2025/26 DEVELOPMENT CEILINGS	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates
9	Gender, Children, Youth, Sports and Social Services	92.38	75.56	164.82	149.17	150.00	157.50	165.38
10	Health Services	531.11	296.46	1062.73	1120.25	1072.79	1126.42	1182.75
11	Trade, Marketing, Industry, Culture and Tourism	19.89	14.22	34.25	39.72	38.98	40.93	42.98
12	Infrastructure, Transport, Public Works, Housing and Energy	570.63	443.55	841.26	970.35	269.85	283.34	297.51
13	Lands, Urban Planning & Development, Environment and Climate change	287.14	71.75	336.22	545.63	464.83	488.07	512.47
14	Wote Municipality	15.09	15.06	54.88	57.51	47.75	50.14	52.64
15	Emali-Sultan Hamud Municipality	26.55	22.52	74.15	42.75	43.75	45.94	48.23
16	Water, Sanitation and Irrigation	627.00	452.05	396.12	528.59	574.12	602.82	632.96
17	Makueni Sand Conservation and Utilization Authority	10.23	10.21	10.00	5.00	23.11	24.27	25.48
18	County Public Service Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Totals	3264.79	2047.77	3690.19	4220.33	3685.09	3869.34	4062.81
19	County Assembly	66.95	19.46	32.00	79.35	10.00	10.50	11.03
	TOTAL	3331.74	2067.23	3722.19	4299.67	3695.09	3879.84	4073.84

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ANNEXES

ANNEX I: DEPARTMENTAL CEILINGS

NO	DEPARTMENT	FY 2023/24 SUPPLEMENTARY BUDGET ESTIMATES (2)	CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2024	FY 2024/25 BUDGET ESTIMATES	FY 2024/25 SUPPLEMENTARY BUDGET (1) ESTIMATES	FY 2025/26 SALARIES CEILINGS	FY 2025/26 O&M CEILINGS	FY 2025/26 RECURRENT CEILINGS	FY 2025/26 DEVELOPMENT CEILINGS	FY 2025/26 PROJECTED ESTIMATES	RATIO N	FY 2026/27 PROJECTED ESTIMATES	FY 2027/28 PROJECTED ESTIMATES
1	Governorship	470,500,469	442,865,921	538,726,380	521,048,407	57,781,847	457,549,523	515,331,370	-	515,331,370	5%	541,097,938	568,152,835
2	County Secretary	419,944,772	408,857,845	135,167,432	464,245,270	61,705,804	59,038,069	120,743,873	-	120,743,873	1%	126,781,066	133,120,120
3	County Attorney	48,854,412	36,552,227	58,139,383	47,740,335	20,932,733	31,365,052	52,297,785	15,000,000	67,297,785	1%	70,662,674	74,195,808
4	Devolution, Public Participation, County administration and Special Programs	348,028,177	312,682,542	361,354,957	347,591,285	226,909,613	82,376,689	309,286,302	418,564,000	727,850,302	6%	764,242,817	802,454,958
5	Finance and Socio-Economic Planning	568,266,296	464,070,348	571,685,688	550,078,932	238,032,549	301,439,321	539,471,870	35,600,000	575,071,870	5%	603,825,464	634,016,737
6	Agriculture, Livestock, Fisheries and Cooperative Development	1,001,427,385	636,068,386	525,864,115	613,912,435	235,736,058	32,463,779	268,199,837	362,104,071	630,303,908	6%	661,819,103	694,910,058
7	Makueni County Fruit Development and Marketing Authority	108,406,142	87,894,000	96,728,696	82,054,584	17,432,207	19,568,228	37,000,435	53,400,000	90,400,435	1%	94,920,457	99,666,480
8	ICT, Education and Internship	951,485,403	751,983,806	1,147,927,227	1,205,838,148	750,495,778	87,057,487	837,553,265	115,250,000	952,803,265	8%	1,000,443,428	1,050,465,600
9	Gender, Children, Youth, Sports and Social Services	227,910,428	195,115,977	238,170,630	291,589,787	54,564,327	24,230,298	78,794,625	150,000,000	228,794,625	2%	240,234,356	252,246,074
10	Health Services	3,804,087,746	3,158,479,120	4,151,573,822	4,236,924,624	2,697,837,621	629,711,752	3,327,549,374	1,072,785,553	4,400,334,927	39%	4,620,351,673	4,851,369,257
11	Trade, Marketing, Industry, Culture and Tourism	168,577,605	149,022,544	177,220,000	180,206,485	61,939,500	69,432,815	131,372,315	38,980,000	170,352,315	2%	178,869,930	187,813,427
12	Infrastructure, Transport, Public Works, Housing and Energy	730,698,958	564,816,139	980,006,373	1,100,236,837	86,855,701	44,460,631	131,316,332	269,850,000	401,166,332	4%	421,224,648	442,285,881
13	Lands, Urban Planning & Development, Environment and Climate change	381,405,832	152,895,827	422,022,717	629,129,656	59,749,962	28,364,011	88,113,974	464,827,977	552,941,951	5%	580,589,048	609,618,500
14	Wote Municipality	64,072,444	63,740,305	127,009,066	125,445,616	3,102,149	63,686,312	66,788,461	47,750,000	114,538,461	1%	120,265,385	126,278,654
15	Emali-Sultan Hamud Municipality	54,200,165	50,205,248	109,955,810	74,790,011	12,610,000	26,254,598	38,864,598	43,750,000	82,614,598	1%	86,745,327	91,082,594

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NO	DEPARTMENT	FY 2023/24 SUPPLEMENTARY BUDGET ESTIMATES (2)	CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2024	FY 2024/25 BUDGET ESTIMATES	FY 2024/25 SUPPLEMENTARY BUDGET (1) ESTIMATES	FY 2025/26 SALARIES CEILINGS	FY 2025/26 O&M CEILINGS	FY 2025/26 RECURRENT CEILINGS	FY 2025/26 DEVELOPMEN T CEILINGS	FY 2025/26 PROJECTED ESTIMATES	RATIO N	FY 2026/27 PROJECTED ESTIMATES	FY 2027/28 PROJECTED ESTIMATES
16	Water, Sanitation and Irrigation	738,489,298	541,064,407	513,491,577	638,440,094	86,109,521	30,690,877	116,800,399	574,115,344	690,915,742	6%	725,461,529	761,734,606
17	Makueni Sand Conservation and Utilization Authority	74,164,476	70,861,950	61,593,879	62,753,699	26,609,597	30,584,536	57,194,132	23,111,677	80,305,810	1%	84,321,100	88,537,155
18	County Public Service Board	72,813,647	68,500,576	78,167,260	70,998,317	43,574,446	29,487,637	73,062,083	-	73,062,083	1%	76,715,187	80,550,946
	Sub Totals	10,233,333,656	8,155,477,168	10,294,805,012	11,243,024,522	4,741,979,413	2,047,761,615	6,789,741,028	3,685,088,622	10,474,829,650	92%	10,998,571,132	11,548,499,689
19	County Assembly	949,001,448	371,409,613	902,638,166	985,466,991	452,618,831	387,012,484	839,631,315	10,000,000	849,631,315	8%	892,112,881	936,718,525
	Sub Totals	11,182,335,104	8,526,886,781	11,197,443,178	12,228,491,513	5,194,598,244	2,434,774,099	7,629,372,343	3,695,088,622	11,324,460,965	100%	11,890,684,013	12,485,218,214

Source; County Treasury, 2025

Annex II: FY 2025/26– FY 2027/28 MTEF Flagships

No	Department	Project Name	Ward	Description of activities	Proposed Funding 2025/26
1	Agriculture	Establishment of Warehouse Receipt system	HQ	Establishment of Warehouse Receipt system	10,000,000
2	Health Services	Model Health Facilities	HQ	Conversion of 16 health centers into 24 Hour services	27,000,000
3	ICT, Education and Internship	Government Automation - Government Automation - CIHMIS Phase two	All	Government Automation -Government Automation - CIHMIS Phase two	40,000,000
4	Infrastructure	Solarization of Makindu Level 4 Hospital	HQ	Solarization of Makindu Level 4 Hospital	23,000,000
5	Lands	Planning of Aimi Ma Kilungu trading center	Kiimakiu/Kalanzoni	Preparation of GIS Based LPLUDP for Aimi Ma Kilungu trading center.	4,000,000
6	Lands	Planning of Kibwezi Town	Kikumbulyu South	Revision of the approved LPLUDP for Kibwezi township	4,000,000
7	Lands	Implementation of Makindu Development Plan	Makindu	Verification of plot ownership, opening up of roads, demarcation of public utilities	10,000,000
8	Water	Nunguni water supply	Kilungu	Nunguni water supply	30,000,000
9	Water	Athi-Tunguni Kilema water project phase IV	Makindu	Distribution to Makindu town and Nguumo wards	40,000,000
10	Water	Katilini earth dam distribution	Kiimakiu/Kalanzoni	Distribution to Salama, Kwa DC, Kautandini, Mavivye, and Mwanyani Markets and parts of Mukaa Ward	30,000,000
11	Water	Mbavani/Miangeni irrigation scheme	Kalawa	Mbavani/Miangeni irrigation scheme	23,104,950
12	Water	Mweini Concrete dam	Nguu/Masumba	Construction of Mweini Concrete dam	13,738,596
13	Trade	Nunguni Business Centre	Kilungu	Construction of business Centre with the following components: Basement for loading bay and water harvesting tanks, Ground floor for groceries and	50,000,000

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				open air market, First floor for clothing stall and Second and third floor for stalls		
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Annex III: FY 2025/26 – FY 2027/28 MTEF Own Source Revenue Projections

No	Sources	FY 2023/24 Targets	FY 2024/25 Budget Estimates Projections	FY 2024/25 Supplementary Budget 1 Estimates Projections	FY 2025/26 Projections	FY 2026/27 Projections	FY 2027/28 Projections
1	Advertisement and Wall Branding Fees	20,000,000	20,922,470	20,922,470	23,960,000	24,460,000	25,960,000
2	Agricultural Cess Fees	18,000,000	18,000,000	18,000,000	21,600,000	23,600,000	25,600,000
3	ASK Show Fees	3,000,000	-	-	0	0	-
4	Building Materials Cess Fees	3,000,000	3,000,000	3,000,000	3,590,000	4,890,000	5,590,000
5	Community Information Centres Fees	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
6	Conservancy Fees	6,000,000	6,000,000	6,000,000	6,180,000	6,500,000	7,180,000
7	Cooperative Audit Services Fees	300,000	300,000	300,000	380,000	400,000	400,000
8	Development Approvals Fees (All Lands Development Fees)	45,000,000	48,000,000	48,000,000	50,000,000	53,000,000	55,000,000
9	Fines and Penalties Fees	1,000,000	1,000,000	1,000,000	1,200,000	3,000,000	3,000,000
10	Fire Certificate Fees	1,000,000	1,400,000	1,400,000	1,200,000	3,000,000	3,500,000
11	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
12	Liquor License Fees	70,000,000	70,000,000	70,000,000	73,850,000	70,000,000	75,850,000
13	Market Entrance Fees	45,000,000	45,000,000	45,000,000	50,000,000	50,000,000	52,000,000
14	Motor Vehicle/Cycle Reg Fees	3,000,000	3,500,000	3,500,000	3,590,000	4,500,000	5,000,000
15	Parking Fees	43,000,000	44,000,000	44,000,000	51,510,000	51,800,000	52,510,000
16	Plot Rates/Rent Fees and Other Dues	170,000,000	170,000,000	196,855,153	180,450,000	170,000,000	182,800,000
17	Renewal Fees (Kiosks)	7,000,000	7,000,000	7,000,000	8,380,000	7,000,000	7,000,000
18	Single Business Permits /Application Fees	200,000,000	200,000,000	200,000,000	204,600,000	206,600,000	208,600,000
19	Stall Rent Fees	7,700,000	8,700,000	8,700,000	9,220,000	12,220,000	14,220,000
20	Stock Market Fees	11,000,000	11,000,000	11,000,000	13,180,000	15,180,000	15,180,000
21	Stock Movement Fees	7,000,000	7,000,000	7,000,000	8,380,000	10,380,000	10,380,000
22	Veterinary Health Fees	13,000,000	17,500,000	17,500,000	17,500,000	19,500,000	21,000,000
23	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,000,000	3,500,000	3,500,000	3,590,000	5,590,000	5,590,000
24	Weights and Measures Fees	2,000,000	2,500,000	2,500,000	2,390,000	3,390,000	4,000,000
25	Other Revenues(Insurance Compensation, and Salary Refund)	0	-	-	0	0	-
26	Agriculture- Agricultural Training Conference Fees	3,000,000	3,000,000	3,000,000	3,590,000	5,590,000	6,000,000

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No	Sources	FY 2023/24 Targets	FY 2024/25 Budget Estimates Projections	FY 2024/25 Supplementary Budget 1 Estimates Projections	FY 2025/26 Projections	FY 2026/27 Projections	FY 2027/28 Projections
27	Agriculture- Mechanization Fees	2,000,000	2,000,000	2,000,000	2,390,000	3,390,000	4,000,000
28	Public Health Services Fees	33,000,000	36,000,000	36,000,000	39,530,000	45,530,000	45,000,000
29	Makueni Fruit Processing Plant Fees	100,000,000	100,000,000	100,000,000	110,890,000	137,980,000	140,890,000
30	Sand Authority Fees	46,000,000	47,000,000	47,000,000	55,100,000	60,100,000	62,000,000
Sub Total		865,000,000	878,322,470	905,177,623	948,650,000	1,000,000,000	1,040,650,000
AIA							
31	Medical Health Services Fees	120,000,000	176,430,000	176,430,000	176,430,000	182,388,000	200,430,000
32	SHA/SHIF Reimbursement Fees	250,000,000	382,475,700	382,475,700	367,570,000	417,612,000	458,920,000
33	Universal Health Care Registration Fees	5,000,000	7,350,000	7,350,000	7,350,000		
Sub Total		375,000,000	566,255,700	566,255,700	551,350,000	600,000,000	659,350,000
Total Own Source Revenue		1,240,000,000	1,444,578,170	1,471,433,323	1,500,000,000	1,600,000,000	1,700,000,000

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ANNEX IV: FY 2025/26 – FY 2027/28 MTEF KEY PERFORMANCE INDICATORS

A. Water, Sanitation, Environment and Natural Resources Sector.

Program	Key Performance Indicator	Targets				
		2023/24	2024/25	2025/26	2026/27	2027/28
Water harvesting and storage	No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/ rehabilitated	12	10	30	30	30
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	7	10	10	10	10
Ground Water development	No. of Boreholes Drilled /rehabilitated/ Equipped	37	30	30	30	30
Piped water supply infrastructure	Km. of water pipelines constructed			350		
	No. of New Water Points /water kiosks constructed	53	50	50	50	50
	No. of water tanks installed/ constructed			50		
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	3	3	3	2	1
	No. of new urban households with access to piped water	300	300	300	300	300
	No. of urban centres/Markets connected with reliable piped water	35	20	20	20	20
	No. of public institutions connected with piped water (schools, health centres)	20	20	20	20	20
	No. of water projects connected with solar	10	10	30	35	40
Urban and Rural Water Governance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	100	120	120	250	300
Irrigation development	No. of irrigation schemes established/rehabilitated	4	4	4	4	4
	Ha. Of land under irrigation			72		
Forest & Landscape Restoration and Management	No of county forests mapped, surveyed and beacons	2	2	2	2	2
	No. of County forests and Water Catchment restored	301.3	200	200	200	200
	Area (Ha)of farmland under restoration	188	200	200	200	200
	Length (km) of riverine conserved and restored	30	10	10	10	10
	No. of functional Community Forest Associations/ organizations trained	3	3	3	3	3
	No. of nature based enterprises established for conservation and management of forests	0	8	10	10	10
Pollution Control and Management	No. of SEA, EIAs and Environmental Audits done	6	15	18	21	25
Sustainable natural resource utilization and	No. of sand management committees established	6	30	60	90	120
	No. of surveyed and designated sand harvesting sites	5	30	60	90	120
	No. of sand regulations developed or amended	1	1	0	1	0

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environment protection	No. of EIA reports approved for commercial sand harvesting sites	1	1	1	1	1
Integrated Waste Management	No. of solid waste value chain partnership established	0	1	1	1	1
	No. of modern dumpsite developed	0	1	1	1	1
Climate Change Mainstreaming	No. of climate risk assessment reports reviewed	0	5	5	5	5
	No. of public investment climate actions implemented	5	5	10	10	10
	No. of sensitization on energy efficiency/ renewable energy technologies adoption	2	4	4	4	4

B. Agriculture and Rural Development Sector

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Agricultural Extension	No. of farmers adopting D.A technologies disaggregated by gender	102,434	87,100	96,800	106,400	116,100
	No. of farmers trained on integrated pest management in crop	102,434	87,100	96,800	106,400	116,100
	No. of farmers trained in climate smart agriculture technologies	47,878	43,550	48,400	53,200	58,050
Horticulture Value Chain Development	MT produced disaggregated by value chains(mango, citrus, avocado)	377,337	525,939	552,418	580,158	599,020
	Acreage under farming disaggregated by the value chain(Ha)	33,927	42,335	44,470	46,705	48,902
	Value of the produce disaggregated by value chains(KShs)	10,117,689	7,473,901	7,852,254	8,247,249	8,617,340
	Value of puree produced in (*000)KShs	51,207	59,040	66,420	73,800	81,180
	MT of the vegetables produced	27,412	74,191	78,627	82,775	86,072
	Area under vegetable farming. (Ha)	1,717	550	674	459	1092.375
Industrial crops development	MT of industrial crops produced disaggregated into specific type	38,420	27,892	28,812	29,778	30,789
	Acreage (Ha) under industrial crop farming disaggregated into specific type.	7824	21,795	22,515	23,274	24,068
	Values of industrial crops produced disaggregated into specific type (KShs)	-	389295	404138	419780	436,217
	MT processed coffee	0	260	260	270	300
Grain and Pulses Value Chain Development	MT of pulses produced annually	3,820	222805	233924	245620	257916
	Annual acreage(Ha) under pulses	35,710	253124	265816	279026	292983
	Value of pulses produced annually in KShs Millions	970,750,000	8279715	693700	9128.386	9,584,805
	MT of processed grains at MIGVAP	0	325	325	330	330
	MT of Cereals produced disaggregated by type annually	181336	193842	203534	213710	224396

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Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	Annual acreage (Ha) under cereals	134251	150104	157609	165490	173,764
	Value of cereals produced annually in KShs Millions	3911613	4739315	4976281	5225094	5486349
Roots and Tuber crops Production	MT of cassava produced	2,332	1450	1520	1600	1685
	Annual acreage (Ha) under cassava	405	225	239	251	264
Agricultural Mechanization	No of farmers accessing the AMS annually	9000	10500	11000	11500	12,000
	Amount of OSR collected from the AMS (M)	3	15	15	17	20
Irrigated Agriculture Promotion	No. of irrigation schemes established/rehabilitated	1	10	10	10	10
	Increase in total areas put under irrigation in Ha	15.2	72	72	72	72
Land development	Length in KM of soil conservation structures	33.6	500	600	700	800
	Area under soil and water conservations in Ha	3200	2950	3760	5000	6500
	No. of farmers adopting and benefitting from the programmes	14,520	8850	11250	15000	19500
	Acreage of rangeland in hectares that has been rehabilitated or restoration	1850	2380	3980	4200	4900
Agriculture extension	No of farmers engaged in New resilient agriculture & livestock enterprises	28980	10880	12100	13300	14512
Poultry development	Annual Population of Poultry disaggregated into specific type	1,427,828	1900500	2080000	2200100	2400000
	Total number of trays of eggs produced annually	1,234, 778	1493000	1629000	1791000	1995500
	MT of poultry meat produced annually	6,813	6593	7319	8419	10030
	MT of poultry meat processed	0	1800	2400	2400	2400
Dairy Development	No. of farmers practicing dairy farming	19,598	10600	11100	11700	12300
	Population of dairy cattle in the county	59,220	33200	34900	36700	38500
	Total milk produced annually in '000 litres	23,317	30600	32100	33700	35400
	MT of processed milk	1,300	1750	2000	3000	4000
Integrated meat production and marketing	No. of farmers practicing Beef farming	81,000	95000	104000	114000	126000
	Population of beef cattle in the county	199,654	239000	249000	259000	269000
	MT of beef from feedlot	1800	2100	2500	3000	35000
	Total beef produced in ('000 Kgs)	5020	4932	5129	5334	5547
	No. of turned Hides & Skins ('000)	36.5	55	65	70	80
	No. of farmers practicing goat and sheep farming	98,775	127000	139000	153000	168000
	Population of sheep and goat in the county	852,341	954000	1011000	1071000	1139000
	Total chevron and mutton produced in (MT)- feedlot	2,600	2624	2782	2948	3125
	No. of farmers practicing pig farming	-	130	160	200	250
Beekeeping Development	No. of farmers practicing bee keeping	6050	13300	13600	13800	14100
	MT of honey produced	602	660	686	714	742
	No. of farmers practicing Aquaculture	285	256	300	350	600

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Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Fisheries Development	Quantity of fish produced (Tons)	8.6	10	11	14	16
	Proportion of farmers' linked to agriculture financing organization for credit	0	40	50	60	70
	No. of farmers benefiting from subsidized farm inputs	-	75000	10000	130000	150000
Crop, Livestock Pests and Disease Control	Proportion of incidences of notifiable pest and diseases reported and controlled	100%	100%	100%	100%	100%
	No. of livestock vaccinated	435,000	732200	878640	1054368	12665242
	No. of farms certified as pest and disease free	-	15	20	25	30
Cooperative Movement development	No. of active cooperative	-	12	12	12	12
	% compliance with the statutory requirements	-	55	60	65	70
	Annual turnover for cooperative societies (KShs Millions)	-	230	300	470	520
	Total Share Capital in the cooperative (KShs Millions)	-	190	193	196	200
	No. of cooperatives accessing the operationalized Cooperative Development funds	-	30	40	50	60
	No. of market data base established	5	1	1	1	1
	MT./Volumes of commodities marketed	3,500	3500	5000	1000	1000
	No. of market linkages established	5	5	6	6	6
Policy and Legal Framework Strengthening	Proportion of Agriculture Sector Transformation Growth Strategy (ASTGS) Implemented	-	15	30	50	60
	No. of policies, ACTs regulations reviewed/developed	3	5	5	5	3
	No. of farmers undertaking insurance services for their agricultural ventures	-	7500	9375	12180	

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

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Road Infrastructure Development Programme	KM. of new road opened/widened	445.3	50	50	50	50
	KM. of roads upgraded (paving- tarmac/ Cabro)	0	6	3.35	10	10
	KM. of roads rehabilitated (gravelling)	102	150	200	250	300
	Number of drifts constructed	12	20	10	10	10
	Number of foot bridges constructed	0	0	1	1	0
	No. of bridges constructed/ No. of box culverts constructed	0	1	0	0	0
	M of culverts constructed	2190	1500	2000	2000	2000

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Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Roads Maintenance Program	KMs of roads maintained/rehabilitated (<i>cross cutting roads</i>)	102	300	300	300	300
	KM. of roads maintained (grading)	1273.4	1500	2000	2500	3000
Green roads for Water Programme	M ³ of catch water drains excavated	33,965	50,000	50,000	50,000	50,000
Public Works and Urban Infrastructure Development Program	Number of Bus parks constructed	0	1	1	1	1
	Number of lorry parks constructed	0	0	1	1	0
	Number of recreation parks and public places constructed	0	0	1	1	1
	Number of offices constructed	0	0	1	0	0
	Area of paved parking spaces constructed and non-motorized facilities	0	0	10000	10000	20000
	KMs of storm water drainage channels constructed	0	0	13	10	10
Improvement and maintenance of Public Works Infrastructure	Proportion of rehabilitated public infrastructure	0	50%	50%	80%	100%
Built Environment Regulation Program	Number of Built-environment policies developed, enacted and enforced	0	1	0	1	0
Affordable Housing Promotion	No. of Policies developed	0	1	1	0	0
	Number of ABT centres established	0	0	1	2	2
	No of ABT Champions Trained	0	0	30	0	60
	No. of slums upgraded	0	0	1	1	1
Public transport management	No. of registered public transport operators	12	60	65	70	80
	Public transport policy developed	0	0	1	1	0
Road Safety promotion	% reduction in road traffic incidents	20	40	50	65	75
	No. of champions nominated and trained	0	30	60	120	150
Energy infrastructure development	No. of HHs and public amenities connected to electricity.	576	650	700	800	900
	No. grid powered high mast floodlights installed	5	10	15	20	25
	No. grid powered streetlights installed	63	60	60	90	100
	No. of Agriculture based cooperatives electrified	0	6	9	12	15
	No. of energy centres constructed	0	1	2	4	4

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Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Green Energy Promotion and adoption	No. of health facilities solarized.	1	2	6	12	24
	No. of new solar street lights installed	78	61	100	30	50
	No. of hybrid floodlights installed.	1	1	5	5	5
	No. of trained artisans	0	6	30	60	90
Maintenance and improvement of energy infrastructure	No. of streetlights maintained	1905	2000	2100	2200	2300
	No. of floodlights maintained	45	60	80	105	135
	County energy plan and framework established	1	1	1	0	1
ICT and Internet Development	No. of DRS established	0	0	1	1	2
	No. of public Wi-Fi hotspots established	1	3	1	5	4
	No. of teleconferencing facilities established	0	0	1	1	1
	No. of model CICs constructed, equipped and operationalized	0	1	3	3	3
	No. of CICs equipped and upgraded	16	0	16	0	0
	Proportion of government services automated	33%	60	60%	65%	85%
	No. of tech and innovation challenges rolled out	4	4	4	4	4
	No. of policies formulated and approved	0	1	5		
	Number of health facilities and departments connected with internet	2	20	14		

D. Health Services Sector

Programme	Key Performance Indicator	Baseline	Targets			
		Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
General Administration & Planning	Proportion of facilities embedded with SHA	-	80	90	100	100
	No. of Model facilities Established	0	6	6	6	6
	Average length of stay in hospitals (Days of stay for inpatients)	4.7	4.5	4.3	4.2	4.1
	No. of health facilities automated to Health Management Information System (HMIS)	1	4	6	6	6
Curative & rehabilitative health care services	% of facilities stocked with essential drugs	65%	70%	75	78	80
	% of facilities with lab services	39%	40%	41	42	43
Preventive and Promotive health care services	% of mothers delivering under skilled personnel	86.3	90%	92%	94%	96%
	% of children aged 6 to 59 months supplemented with Vit A	70.1	75	80	85	90

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Programme	Key Performance Indicator	Targets				
		Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	% of children under one year fully immunized	98	100	100	100	100
	% of women receiving family planning	62	65	68	69	70
	Proportion of mothers attaining 4 th ANC visit	70	72	75	77	79
	No. of CHPs with the minimum tool kit	3,601	3,642	3,642	3,642	3,642
	No. of CHUs equipped	240	242	242	242	242
	No. of PCNs concepts maintained	6	6	6	6	6

E. Social Protection, Education, and Recreation

Programme	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Support to PWDs, OVCs, Senior Citizens	No. of vulnerable groups accessing the empowerment fund	68	250	300	350	400
	No. of senior citizens enrolled in support programmes	2340	3500	4000	4500	5000
	No of established safe centre for elderly deprived for housing	0	1	1	1	1
	Number of PWDs benefitting with adaptive assorted assistive devices	206	1500	1000	1250	1500
	Number of OVC benefitting with assorted items	6000	1000	2500	3000	3000
	Number child protection advocacy forums held	60	80	120	120	120
Menstrual hygiene	No. of beneficiaries of the programme	1600	2000	3,000	3000	3000
Gender Based Violence	No. of safe shelters established	1	0	1	1	1
	No. of GBVRCs established	1	1	1	1	1
Operationalization of the Makueni child protection and development centre	Number of children benefitting from rescue and rehabilitation services	4	70	100	100	100
	Number of child protection centres established and operationalized	0	0	1	0	0
Establishment of a Rehabilitation centre for drug and substance abuse addicts	Number of people benefitting from rehabilitation services	0	150	200	300	300
Sports development programme	No of talent centres developed	0	1	1	1	1
	Number of play fields developed	5	6	6	7	7
Kenya youth intercountry sports association(KYISA)	Number of sports leagues (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
Youth Empowerment	Number of youths trained	97	5000	5000	5000	5000
Apprenticeship program	Number of youth engaged in MYAP programme	128	350	350	400	400

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Programme	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Ajira kwa Vijana programme	No of youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	430	2,000	1200	2,261	2300
Ujuzi teketeke	No of youth under <i>Ujuzi teketeke</i> Programme	93	150	300	450	600
Support to youth serving organizations	No of youth serving organizations supported through grants	0	3	6	6	6
Bodaboda Support	No. of bodaboda youth trained and licensed	-	1700	1900	2000	2000
	No. of Bodaboda Sheds Constructed	-	4	4	4	4
Building and construction	No of Youth Trained under Building and construction	-	30	60	90	120
Early Childhood Development	No. of ECDE centres constructed/rehabilitated	37	46	20	20	20
	Number of model ECDE centres constructed or upgraded	0	6	6	6	6
	No. of ECDE pupils enrolled	38,720	45,000	50,000	53,000	55,000
	No. of teachers who have benefitted from relevant training	0	980	2400	2400	2400
	No. of ECDE centres with Feeding programme	0	1197	1237	1257	1277
Support to Education and Community Libraries Services	No. of learners awarded bursary	14388	17000	20000	23000	25000
	No. of new learners awarded scholarships	100	90	90	90	90
	No. of community Libraries and Resource Centre renovated	3	2	1	1	1
Internship, Mentorship and Volunteerism	No of interns engaged	100	90	90	90	90
	No of youths attached	558	500	500	500	500
	No of youths engaged in mentorship	0	350	400	450	500
Technical and Vocational Training	No. of model CTTIs constructed/rehabilitated	0	2	2	2	2
	No. of CTTIs rehabilitated/upgraded	14	12	7	7	7
	No. of instructors employed	0	15	20	20	20
	No. of instructors trained on relevant programs	0	157	157	160	160
	Total Enrolment CTTI	4,417	5,000	6,500	8,000	8500
	Income generated by CTTIs annually	1.8m	3m	5m	7m	10m

F. General Economic and Commercial Affairs

Programme	Key Performance Indicators	Baseline	Target	Target	Target	Target
		2023/24	2024/25	2025/26	2026/27	2027/28
Trade Development and Promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	120	140	220	250	300
	No. of trade fairs & exhibitions held/participated	4	4	2	3	3
	No. of traders benefiting from the developed infrastructure	2700	2500	2700	3000	3150
	No. of market centres with solid waste management services	165	170	175	180	190
	% of construction of modern market implemented.	0	1	2	3	5
Industrial Development and Promotion	No. of value addition and innovations in agro-processing promoted.	8	10	12	15	15

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Programme	Key Performance Indicators	Baseline	Target	Target	Target	Target
		2023/24	2024/25	2025/26	2026/27	2027/28
Industrial Development and Manufacturing	Establishment of a Juakali park (Wote) with a Common Manufacturing facility (feasibility, establishment)	0	1	1	0	0
	No. of investor profiles developed	0	1	1	1	0
	No. of Special Economic Zone	0	1	1	0	0
Tourism Development and Promotion	No. of operational tourist circuits	1	1	1	1	1
Art and Creative Industries and Culture Development and Promotion	No. of cultural centres and traditional medicine men mapped and documented	10	1	1	0	0
	No. of heritage cultural & centres developed and operationalized	0	0	1	1	1
	No. of cultural heritage and arts promotion events held (cultural events, Research on Kamba traditional dress, music festivals)	8	12	15	15	15
	No. of artists promoted and supported in the cultural and creative industries	145	165	200	240	280
	No. of trainings on intellectual property rights	4	6	9	12	15

G. Lands and Urban Development Sector

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Land survey, Mapping and Tilting	No. of land parcels surveyed	110	5000	5000	5000	5000
	No. of Title Deeds issued	25,000	9000	3,000	2,000	1,000
	No. of letters of administration processed	-	1,000	2,000	2,000	2,000
	Proportion of Special Interest Groups issued with Land ownership Documents	5%	7%	10%	12%	15%
	Proportion of public utilities with title Deeds	40	50	60	70	80
	No. of parcels of land acquired for public strategic development projects (land Banking)	-	5	2	1	2
	No. of cases addressed through AJS	200	300	400	200	100
	No. of land clinics and conferences held	-	2	2	2	2
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	5%	7%	10%	12%	20%
	No. of users accessing land services via digital platforms	-	1500	2000	2500	3000
	Proportion of land based revenue streams automated	70%	80%	100%	100%	100%

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Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	Proportion of ratable properties in Valuation Roll being rated		20	40%	50%	80%
	Proportion of revenue generated from land based services & processes against the set target	21%	30%	35%	40%	50%
	Percentage increase on land based revenue	-4%	10	10	10	10
	No of Settlements adjudicated	3	3	3	3	3
	No of Beneficiaries in adjudication sections and settlements schemes		3,000	3,000	3,000	3,000
Urban Planning	No. of LP&LUDP Prepared and approved	6	10	10	5	5
	No. of LP & LUDP implemented	0	5	5	2	1
	No. of inter-county Spatial development plans prepared for SEKEB	0	1	1	-	-
	No. of development control cases addressed, prosecuted by the Liaison committee.		15	15	15	10
	No. of building developments processed and approved	31	400	500	500	500
Land Administration and Management	No. of GI technologies being adopted in the GIS lab	0	2	5	2	-
	No. of county projects supported by GIS	0	15	20	15	10
	Proportion of land services and processes being digitalized/digitized	50%	70%	80%	90%	100%
	No of users accessing land services via digital platforms		1500	2000	2500	3000
	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	0	1	2	1	-
Urban Development	No. of established municipalities, towns and markets	1	1	1	1	1
	Proportion of municipal, Town and Market functions transferred and operationalized	82%	82%	100%	100%	100%
	Proportion KMs of roads under tarmac in urban areas,	1	-	1.5	1.5	1.5
	Square KMs of Cabro paved spaces	1	1.5	1.5	1.5	1.5
	Length of Non Motorable Transport (NMT) road networks in urban areas	11.5	10	10	10	10
Urban Infrastructure	KM Storm water management system designed and implemented	30M	-	1	1	1
	No. of security masts installed across urban areas	28	1	7	9	11
	No. of roads and streets named	0	1	10	5	5
	No. of new green public spaces established	0	1	1	1	1
	No. of new sewerage systems developed	0	-	1	-	-
	No. of Cemeteries in urban areas established	0	-	1	-	-

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H. Devolution sector

Programme	Key Performance Indicators	Baseline 2023/ 24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Public Service Performance Management and Delivery Services	Satisfaction in service delivery/ customer satisfaction		70%	80%	80%	85%
	Average turnaround time for key processes and requests (Minutes)	40	35	30	15	5
	No. of ISO audit reports done	0	1	1	1	1
	% of county public servants meeting 70% of performance appraisal targets	85	90	100	100	100
	Percentage of performance evaluations completed on time	90	100	100	100	100
	county performance management framework established	1	1	1	1	1
	Budget absorption rate	85	90	90%	95%	95%
	No. of office blocks constructed	0	1	1	1	0
County Leadership, Governance and Coordination	Number of Cabinet memos generated and implemented	144	52	52	52	52
	Proportion of county services decentralized		70	80	90	95
	No. of decentralized offices constructed	4	7	10	15	20
	% compliance with national values and principles of public service	60	65	70	75	80
	Proportion of staff trained on national values and principles	60	70	75	80	100
	Proportion of staff trained on transformative value based leadership skills	5	10	20	30	50
	No of policy, legal and institutional frameworks drafted and approved	20	10	10	10	10
	Number of legal compliance audits conducted	1	3	3	3	3
	No. of non-state actors engaged in county development	5	10	15	20	30
Resource Mobilization	% of OSR funding budget	11	13	15	17	20
	% increase in Own source revenue collected	18	21	23	25	26
	No. of OSR streams mapped and assessed	33	35	37	39	41
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	0	1	1	1	1
	% of development budget in the total county budget	30	35	35	35	35
	% of procurement undertaken through e-procurement	100	100	100	100	100

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Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	No. of public expenditure review (PER) reports prepared and published	1	1	1	1	1
Results Based Monitoring and Evaluation	No. of CSAs published	1	1	1	1	1
	No. of Indicator Handbooks prepared	1	1	0	0	0
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	No. of Programme review reports done	1	1	1	1	1
	Makueni Vision 2025 End of Term report	0	1	1	0	0
	No. of ward profiles prepared and disseminated	30	30	30	30	30
	CIDP mid-term review report	0	0	1	0	1
Human Resource Management and Development	No. of employee satisfaction surveys done	1	1	1	1	1
	% of schemes of service prepared and validated	20	30	35	40	45
	No. of HR Audit conducted	0	1	1	1	1
	% of automation HR functions	40	50	60	70	80
	No. of HR plans prepared	1	1	1	1	1
	Roll out of new Payroll System –UHR	0	1	1	1	1
	Positions filled internally	407	500	500	500	500
Disaster Risk Mitigation and Preparedness	No. of Disaster Risk Units established and equipped	1	3	3	2	2
	No. of Disaster Risk Management frameworks developed	2	2	1	1	0
	No. of drought contingency plans prepared	1	1	1	1	1
	Proportion of county developments with Risk Identification and Management Plans.	60	80	85	90	95
	No. of early warning information reports disseminated	4	4	4	4	4
	% of county expenditure allocated to disaster mitigation and prevention	1	2	2	2	2
Legislation and Oversight	No. of approved implementable Bills, Policies and Regulations	20	8	5	5	5
	No. of budgets and plans processed and approved	4	6	6	10	12
	No. of public participation and civic education activities undertaken	6	7	8	10	12
	No. of Open Days held	2	2	2	2	2
	No. of <i>Bunge Mashinani</i> activities held	2	2	2	2	2
	No. of parcels of land acquired to construct Ward offices	6	6	6	6	6

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Programme	Key Performance Indicators	Basel ine 2023/ 24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	No. of Ward offices constructed	6	6	6	6	6
	No. of County Assembly offices constructed and equipped		2	1	1	
Participatory Development and Civic Education	% of population involved in participatory and representative decision making	38	25	30	40	50
	No. of development committees established and operationalized	-	4381	4381	4381	4381
	Value of community contribution in development projects	-	200M	200M	200M	200M
	No. of community action plans developed and implemented	246	246	246	246	246
	Social safeguard reports done and implemented	1	1	1	1	1
	Innovation and sustainability report	1	1	1	1	1
	No. of civic education and feedback forums held	-	246	246	246	246
	No. of resource materials developed and shared with the citizens	7	5	5	5	5
	No. of civic education curricula developed and disseminated	1	1	1	1	1
	Community Led Development School developed and operationalized	1	1			
	Research, documentation and knowledge management unit operationalized	-	1	1	1	1

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ANNEX V: 2025 COUNTY FISCAL STRATEGY PAPER(CFSP) PARTICIPATION REPORT

No	Ward/Sub County	Key Priorities	Recommendations
	Kaiti Sub County		
1.	Ilima	<ul style="list-style-type: none"> a) Water: Distributing Kyakithuku and Kyambeke boreholes to schools and markets. b) Agriculture: Enhancing avocado value chains and training on AI. c) Youth Empowerment: Equipping TVET, building rehab centers, and supporting farming. d) Health: Installing radiology at Kyambeke Hospital and enhancing staffing. e) Infrastructure: Murraming roads and installing floodlights. f) Trade: Building market sheds and toilets at Kyambeke. g) Land: Surveying and titling land. h) Devolution: Constructing ward offices. 	<ul style="list-style-type: none"> i. Distribute borehole water to key institutions. ii. Train farmers on avocado marketing and AI. iii. Equip TVET and build rehab centers. iv. Install radiology and hire specialists at Kyambeke. v. Murram roads and install floodlights in markets.
2.	Kee	<ul style="list-style-type: none"> a) Water: Mapping existing sources and developing new sustainable ones. b) Agriculture: Building capacity for livestock/crops, certifying nurseries, and establishing collection centers. c) Youth Empowerment: Training in computer skills and driving schools. d) Health: Ensuring drug supply and educating on SHA/SHIF. e) Infrastructure: Constructing all-weather roads and distributing electricity. f) Trade: Building dumping sites and modern toilets. g) Land: Surveying public institutions and supporting succession. h) Devolution: Constructing administrative offices. 	<ul style="list-style-type: none"> i. Map and develop new water sources sustainably. ii. Certify nurseries and build cold storage centers. iii. Offer ICT and driving training for youth. iv. Supply drugs and promote SHA education. v. Murram roads and extend electricity to households.
3.	Kilungu	<ul style="list-style-type: none"> a) Agriculture: Promoting avocado and dairy with market linkages and AI. b) Water: Conserving water sources and harvesting at household levels. c) Youth Empowerment: Mapping talents, providing jobs, and devolving PWD sports. d) Health: Supplying medicines, decentralizing disability cards, and sensitizing on SHA. e) Infrastructure: Digging drainage channels and electrifying schools. f) Trade: Building cold rooms and promoting green energy. g) Land: Resolving disputes and establishing market boundaries. h) Devolution: Providing office blocks for staff. 	<ul style="list-style-type: none"> i. Promote avocado/dairy markets and subsidize AI. ii. Harvest water and conserve catchment areas. iii. Map talents and devolve PWD sports. iv. Supply drugs and decentralize disability registration. v. Electrify schools and install solar floodlights.

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No	Ward/Sub County	Key Priorities	Recommendations
4.	Ukia	<ul style="list-style-type: none"> a) Water: Completing existing projects, rehabilitating problematic ones, focusing on mega projects, addressing WOWASCO management issues, and solarizing water projects. b) Agriculture: Improving cooperative management, providing cold rooms, seeds, fertilizers, timely fruit purchases by Kalamba factory, and revitalizing extension services. c) Youth Empowerment: Establishing talent centers, promoting grassroots sports (Ligi Mashinani), leveling playgrounds, equipping CTTIs, and addressing drug abuse. d) Health- Fencing facilities, equipping Kilala Health Center, providing ambulance services, and promoting SHA/SHIF registration. e) Infrastructure: Partnering with REREC for electrification, adopting green energy, and installing security floodlights. f) Trade: Building stockyards, market stalls, and public toilets. g) Lands: Planning urban centers, supporting titling, and surveying roads. h) Devolution: Enhancing revenue collection, empowering ward staff, and enforcing the Alcoholic Drinks Control Act. 	<ul style="list-style-type: none"> i. Prioritize funding for stalled water projects and solarization to enhance sustainability. ii. Establish agricultural cooperatives with cold storage and ensure timely factory purchases. iii. Develop talent centers and playgrounds with PWD-friendly facilities. iv. Equip health centers and streamline SHA/SHIF registration with local outreach. v. Collaborate with REREC for electrification and install solar floodlights in key areas like Kyau and Itumbule.
Kibwezi East Sub County			
5.	Ivingoni Nzambani	<ul style="list-style-type: none"> a) Water: Extending pipelines (e.g., Kwa Diana), reviving dormant projects, drill boreholes, and solarizing sources. b) Agriculture: Developing grass markets, providing seeds, mechanization, and agro-ecology training. c) Youth Empowerment: Creating talent stations, ICT centers, and youth funds. d) Health: Building staff quarters, increasing ambulances, and supporting health promoters. e) Infrastructure: Upgrading roads with Murram and culverts. f) Trade: Adding value to sand and hardcore harvesting. g) Land: Mapping and titling land. h) Devolution: Providing civic education and capacity building. 	<ul style="list-style-type: none"> i. Extend water pipelines and solarize boreholes to reach unserved areas. ii. Establish grass seed markets and provide mechanized harvesting tools. iii. Build ICT centers and fund youth initiatives like Kazi Teketeke. iv. Equip health facilities and provide stipends for health promoters. v. Murram roads and install culverts to enhance connectivity.
6.	Masongaleni	<ul style="list-style-type: none"> a) Water: Extending Kibwezi borehole, rehabilitating Yikitaa irrigation project, and mitigating pipe vandalism. b) Agriculture: Supporting green grams and poultry farming. c) Youth Empowerment: Enhancing Ujuzi Teketeke and equipping polytechnics. d) Health: Equipping Kithyululu Health Care, supporting community health promoters, and reinstating universal healthcare. 	<ul style="list-style-type: none"> i. Extend Kibwezi borehole pipelines and secure them against vandalism. ii. Provide inputs and market support for green grams and poultry iii. Equip youth polytechnics and renovate ECDE classrooms.

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No	Ward/Sub County	Key Priorities	Recommendations
		e) Infrastructure: Constructing Mwaani Road bridge and maintaining roads. f) Trade: Building market toilets and enhancing security. g) Devolution: Improving information dissemination and building ward offices. h) Land: Planning a market in Masongaleni.	iv. Reinstate universal healthcare and support health promoters with stipends. •Build the Mwaani Road bridge and maintain ward roads.
7.	Mtito Andei	a) Water: Extending Kambu Kitengei and Mang'elete borehole projects. b) Agriculture: Promoting green grams and Galla goats with more extension officers. c) Youth Empowerment: Funding Ujuzi Teketeke and entrepreneurship programs. d) Health: Equipping facilities with ambulance access and sensitizing on SHA. e) Infrastructure: Connecting feeder roads and electrifying markets. f) Trade: Enhancing market linkages. g) Land: Facilitating land ownership in Ngaindethya game reserve. h) Devolution: Building ward offices and providing civic education.	i. Extend water projects to all clusters with sustainability measures. ii. Train extension officers and market green grams/goats. iii. Fund youth programs and sports inclusively. iv. Equip health facilities and promote SHA registration. v. Connect feeder roads and electrify markets.
8.	Thange	a) Water: Focusing on households with dams and boreholes. b) Agriculture: Equipping farmers and building markets. c) Youth Empowerment: Training in ICT and supporting elderly/PWD care. d) Health: Equipping facilities with medicines and budgeting for SHA registration. e) Devolution: Engaging society more effectively.	i. Distribute water to households via dams and boreholes ii. Train farmers and build market infrastructure. iii. Offer ICT training and support elderly/PWD care. iv. Supply medicines and fund SHA for the elderly. v. Enhance civic engagement with community forums.
Kibwezi West Sub County			
9.	Emali-Mulala	a) Water: Mapping resources, rehabilitating Kwa Nzele sump, and desilting Ngwasini earth dam. b) Agriculture: Developing poultry and mango chains with extension services. c) Youth Empowerment: Supporting Ajira Kwa Vijana and Ujuzi Teketeke. d) Health: Equipping Mwanyani Health Centre and mobilizing for SHA/SHIF. e) Infrastructure: Grading roads, connecting households to electricity, and repairing floodlights. f) Trade: Training traders and increasing market days. g) Land: Mapping and titling land, planning markets. h) Devolution: Strengthening participation structures.	i. Rehabilitate water projects and map resources. ii. Support poultry/mango chains with market access. iii. Fund youth programs and community-driven projects. iv. Equip health centers and promote SHA registration. v. Grade roads and electrify households.

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No	Ward/Sub County	Key Priorities	Recommendations
10.	Kikumbulyu North	<ul style="list-style-type: none"> a) Water: Maintaining critical infrastructure and prioritizing two projects. b) Agriculture: Promoting value chains, establishing aggregation centers, and deploying homegrown extension officers. c) Youth Empowerment: Involving communities in vetting beneficiaries. d) Health: Improving drug supply and ensuring free elderly healthcare. e) Infrastructure: Electrifying rural areas, upgrading roads, and promoting green energy. f) Trade: Enhancing market access and promoting cottage industries. g) Land: Surveying and titling land, planning urban areas. h) Devolution: Strengthening governance and civic education. 	<ul style="list-style-type: none"> i. Maintain water infrastructure and prioritize projects. ii. Build aggregation centers and train extension officers. iii. Involve communities in youth program vetting. iv. Supply drugs and offer free elderly healthcare. v. Upgrade roads and install solar energy systems.
11.	Kikumbulyu South	<ul style="list-style-type: none"> a) Water: Constructing pipelines, kiosks, and solarizing water points. b) Agriculture: Promoting pulses and poultry, training on climate-smart agriculture. c) Youth Empowerment: Supporting Ujuzi Teketeke and mentoring youth. d) Health: Building wards, equipping facilities, and sensitizing on SHA/SHIF. e) Infrastructure: Maintaining roads and installing solar streetlights. f) Land: Issuing title deeds and resolving disputes. g) Devolution: Improving awareness of development projects. 	<ul style="list-style-type: none"> i. Build and solarize water pipelines and kiosks. ii. Train farmers on pulses/poultry and pest management. iii. Mentor youth and fund Ujuzi Teketeke. iv. Equip health facilities and promote SHA registration. v. Maintain roads and install solar streetlights.
12.	Makindu	<ul style="list-style-type: none"> a) Water: Drilling boreholes (e.g., Katheani, Yinzau) and rehabilitating Kiu/Muuni project. b) Agriculture: Promoting poultry and apiculture with capacity building. c) Youth Empowerment: Sensitizing on budget participation, funding creativity, and supporting PWDs. d) Health: Enhancing diagnostics, reintroducing universal healthcare, and streamlining waivers. e) Infrastructure: Grading roads and solarizing streetlights. f) Trade: Introducing market days and reviving trade fairs. g) Land: Finalizing town planning and issuing title deeds. h) Devolution: Funding civic education and renovating offices. 	<ul style="list-style-type: none"> i. Drill boreholes and rehabilitate water projects. ii. Train farmers in poultry and apiculture. iii. Fund youth creativity and include PWDs in sports. iv. Enhance diagnostics and reinstate universal healthcare. v. Grade roads and solarize streetlights
13.	Nguu Masumba	<ul style="list-style-type: none"> a) Water: Reinstatement of Kikuu-Katangini project budget, distribution of boreholes (e.g., Kwa Mukonyo, Kakili), desilting Kwa Kimilu earth dam, and water quality investments. b) Agriculture: Operationalizing a green gram plant, controlling mango prices, providing genuine inputs, and establishing a tannery. c) Youth Empowerment: PWD assessment, beauty and Agripreneur courses in CTTIs, and sports support for PWDs. 	<ul style="list-style-type: none"> i. Restore the Ksh 7 million budget for Kikuu-Katangini and prioritize water quality testing. ii. Build mango aggregation centers and a tannery to boost livestock value chains. iii. Introduce PWD-inclusive courses in CTTIs and sports programs like sitting football.

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No	Ward/Sub County	Key Priorities	Recommendations
		d) Health: Supporting elderly registration for SHA, reviving Kibwana care card, and assessing PWDs efficiently. e) Infrastructure: Fast-tracking electricity via REREC and improving roads. f) Land: Surveying and titling land.	iv. Establish SHA registration points and consider reinstating local health cards. v. Grade and maintain roads while expanding electrification to schools and households.
14.	Nguumo	a) Water: Distributing Athi Kilema, solarizing Kawelu/Yeini boreholes, and ensuring sustainability. b) Agriculture: Promoting poultry and green grams, training promoters, and providing certified seeds. c) Youth Empowerment: Engaging youth with seed capital, improving CTTIs, and supporting PWD sports. d) Health: Providing ambulances, building staff quarters, and reviving Linda Mama. e) Infrastructure: Building a green energy center and murraming roads. f) Trade: Providing waste bins and supporting SACCOs. g) Land: Issuing title deeds and planning markets. h) Devolution: Building ward offices and introducing virtual meetings.	i. Solarize boreholes and distribute water sustainably. ii. Train promoters and supply certified seeds. iii. Fund youth programs and improve sports facilities. iv. Equip health facilities and reinstate Linda Mama. v. Murram roads and install floodlights in markets.
Kilome Sub County			
15.	Kasikeu	a) Water: Solarizing Kithina borehole, equipping Kyakivandi sand dam, and constructing Kwothithu earth dam b) Agriculture: Recruiting extension officers, supporting grain/pulse and livestock value chains, and providing subsidized AI. c) Health: Upgrading Kasikeu Health Centre and equipping dispensaries (Masokani, Lumu, Nduluni). d) Youth Empowerment: Providing Ujuzi Teketeke tools, leveling playgrounds, and establishing a youth fund. e) Trade: Building a modern green grocer market and toilets at Kasikeu stockyard. f) Infrastructure: Grading roads (e.g., Kwa Malenge-Kulu Kayata) and completing Sultan Hamud drainage. g) Land: Finalizing Sultan Hamud planning and facilitating land titling.	i. Solarize and distribute water from Kithina and Kyakivandi projects. ii. Deploy extension officers and subsidize AI for livestock. iii. Upgrade health facilities with labs and maternity wings. iv. Equip youth with tools and develop Kwa Mukuyu playground. v. Construct market infrastructure and grade key roads.
16.	Kiimakiu Kalanzoni	a) Water: Resolving land disputes (e.g., Kimonde), providing storage tanks, and treating salty boreholes. b) Agriculture: Offering technical guidance, soil testing, and developing apiculture. c) Youth Empowerment: Operationalizing CICs, training bodaboda riders, and empowering PWDs. d) Health: Equipping facilities, staffing, and purchasing ambulances.	i. Resolve water project disputes and treat boreholes for farming ii. Test soil and promote bee-keeping with mechanized support. iii. Build central CICs and train youth in safety skills.

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No	Ward/Sub County	Key Priorities	Recommendations
		e) Infrastructure: Upgrading roads and electrifying markets. f) Land: Surveying and titling public land. g) Trade: Building market toilets and dumpsites. h) Devolution: Establishing village councils and ward offices.	iv. Equip health facilities and secure ambulance funding.
17.	Mukaa	a) Water: Protecting catchment areas, extending pipelines, and enhancing water harvesting. b) Agriculture: Strengthening value chains, improving pest control, and adding extension services. c) Health: Increasing staff, equipping labs, and enhancing maternity services. d) Youth Empowerment: Equipping CTTIs, establishing ICT hubs, and supporting ECDE/GBV prevention. e) Infrastructure: Upgrading roads, collaborating with REREC for electricity, and installing solar floodlights. f) Trade: Building standard market sheds. g) Land: Facilitating survey, succession, and titling. h) Devolution: Constructing ward administrative offices.	i. Extend pipelines and promote water harvesting with community ownership. ii. Train extension officers and establish pest control programs. iii. Staff and equip health facilities for 24-hour service. iv. Build ICT hubs and support ECDE infrastructure. v. Upgrade roads and install solar floodlights in shopping centers.
Makueni Sub County			
18.	Kathonzweni	a) Water: Distributing water from dams and boreholes, desilting earth dams, and solarizing projects. b) Agriculture: Promoting pasture, citrus, mangoes, and subsidizing inputs. c) Youth Empowerment: Leveling playgrounds, enhancing Ujuzi Teketekie, and increasing bursaries. d) Health: Equipping facilities, increasing staff, and enhancing community health promoters. e) Infrastructure: Upgrading roads with gravel and gabions. f) Trade: Creating market days and operationalizing a milk plant. g) Land: Surveying markets and supporting land succession. h) Devolution: Building ward offices and adopting national administration structures.	i. Expand water distribution and desilt dams to increase capacity. ii. Subsidize agricultural inputs and promote citrus and mango markets. iii. Develop playgrounds and expand bursary programs for youth. iv. Staff and equip health facilities with drugs. v. Gravel roads and install gabions for better connectivity.
19.	Kitise Kithuki	a) Water: Extending Kitise project and rehabilitating Athi Matheani. b) Agriculture: Promoting pasture, livestock, and bee-keeping with training. c) Youth Empowerment: Upgrading CTTIs and mentoring in agribusiness. d) Health: Equipping facilities and sensitizing on SHA/SHIF. e) Infrastructure: Murraming roads and installing market floodlights. f) Trade: Building market toilets and establishing market days. g) Land: Surveying and planning markets. h) Devolution: Building ward offices and engaging civically.	i. Extend and rehabilitate water projects. ii. Train farmers in bee-keeping and livestock. iii. Upgrade CTTIs and mentor youth in farming. iv. Equip health facilities and promote SHA.

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No	Ward/Sub County	Key Priorities	Recommendations
20.	Mavindini	<ul style="list-style-type: none"> a) Water: Desilting dams and drilling boreholes for irrigation. b) Agriculture: Promoting mango, oranges, dairy, and poultry with extension services. c) Youth Empowerment: Supporting PWDs, funding Ujuzi Teketeke, and enhancing child protection. d) Health: Equipping facilities, providing drugs, and reintroducing universal cover. e) Infrastructure: Constructing culverts and maintaining roads. f) Trade: Offering contracting opportunities and improving permits. g) Land: Surveying land and facilitating succession. h) Devolution: Enhancing coordination and participation structures. 	<ul style="list-style-type: none"> v. Murram roads and install market floodlights. i. Desilt dams and drill boreholes for irrigation. ii. Supply farming equipment and digitize extension services. iii. Fund PWD programs and youth agriculture initiatives. iv. Equip health facilities and reinstate universal cover. v. Construct culverts and improve road maintenance.
21.	Mbitini	<ul style="list-style-type: none"> a) Water: Distribution of boreholes to market CTTI b) Distribution of Mbuthani Sump water to Kwa Nzeki c) Agriculture: Farmer capacity building of farming practices d) Equipping Agripreneurs to do extension services to farmers e) Subsidization of farmer inputs f) Youth empowerment: Add more marketing courses in the CTTIs g) Fund sports activities. h) Health: Equipping health facilities i) Community mobilization to register for SHA j) Upgrade dispensaries k) Transport: Opening and grading of roads l) Trade: Community empowerment on trade m) Lands and urban development: Survey and planning of markets n) Devolution: Construction of ward offices 	<ul style="list-style-type: none"> i. Distribution of boreholes to market CTTI ii. Distribution of Mbuthani Sump water to Kwa Nzeki iii. Add more marketing courses in the CTTIs iv. Fund sports activities. v. Community empowerment on trade vi. Survey and planning of markets
22.	Muvau Kikuumini	<ul style="list-style-type: none"> a) Water: Reticulating lines, treating water, and increasing supply capacity. b) Agriculture: Building mango aggregation centers, controlling pests, and forming SACCOs. c) Youth Empowerment: Establishing talent centers and creative hubs. d) Health: Upgrading hospitals and incorporating mental health. e) Infrastructure: Surveying and grading roads. f) Devolution: Adding civic educators. 	<ul style="list-style-type: none"> i. Reticulate and treat water for broader access. ii. Build mango centers and provide cattle dips. iii. Create talent hubs and rehabilitate youth. iv. Upgrade hospitals with mental health facilities.

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No	Ward/Sub County	Key Priorities	Recommendations
23.	Nzaui/Kilili/Kalamba	<ul style="list-style-type: none"> a) Water: Distributing water to households and treating sources. b) Agriculture: Empowering farmers with seeds, pest control, and stores. c) Youth Empowerment: Building recreational facilities, supporting CTTIs, and empowering PWDs. d) Health: Upgrading dispensaries, employing staff, and training promoters. e) Infrastructure: Upgrading feeder roads and repairing security lights. f) Trade: Providing markets for produce and hiring cleaners. g) Land: Supporting succession and titling public land. h) Devolution: Employing ward officers and providing civic education. 	<ul style="list-style-type: none"> v. Grade roads and enhance civic education. i. Distribute and treat water for irrigation. ii. Build stores and supply pest control measures. iii. Equip CTTIs and support PWD recreation. iv. Upgrade dispensaries and train health promoters v. Repair lights and upgrade feeder roads
24.	Wote/Nziu	<ul style="list-style-type: none"> a) Water: Building a sump along Kaiti River and managing waste. b) Agriculture: Enhancing value chains and training on modern methods. c) Youth Empowerment: Providing seed capital, supporting PWD sports, and equipping CTTIs. d) Health: Equipping dispensaries and registering elderly/PWD for SHA/SHIF. e) Infrastructure: Upgrading town roads and installing floodlights. f) Trade: Establishing industrial economic zones. g) Land: Supporting succession and planning urban centers. h) Devolution: Centralizing ward staff offices. 	<ul style="list-style-type: none"> i. Build the Kaiti River sump and improve waste management. ii. Train farmers and enhance value chains. iii. Fund youth startups and equip CTTIs. iv. Equip dispensaries and support SHA registration. v. Upgrade roads and install floodlights in Wote town.
Mbooni Sub County			
25.	Kako Waia	<ul style="list-style-type: none"> a) Water: Solarizing projects, treating water, and constructing dams. b) Agriculture: Promoting grain and mango value chains, improving livestock breeds. c) Health: Building model facilities and reinstating Linda Mama. d) Youth Empowerment: Improving bursaries, ECDE, and stadia. e) Infrastructure: Murring roads and harvesting road runoff. f) Trade: Building a bus terminus and offering free Wi-Fi. g) Land: Titling and decentralizing land services. h) Devolution: Establishing ward offices and village councils. 	<ul style="list-style-type: none"> i. Solarize and treat water projects. ii. Promote grain/mango markets and improve breeds. iii. Equip health facilities and reinstate Linda Mama. iv. Enhance ECDE and stadia infrastructure. v. Murram roads and build a bus terminus.
26.	Kalawa	<ul style="list-style-type: none"> a) Water: Constructing and desilting dams and drilling boreholes. b) Health: Building X-ray facilities, upgrading dispensaries, and promoting CHPs. c) Agriculture: Subsidizing mechanization and building aggregation centers. d) Youth Empowerment: Developing sports, supporting CTTIs, and rehabilitating addicts. 	<ul style="list-style-type: none"> i. Construct dams and drill boreholes. ii. Build X-ray units and upgrade dispensaries. iii. Subsidize farming equipment and build centers.

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No	Ward/Sub County	Key Priorities	Recommendations
		<p>e) Trade: Developing tourism and planning markets.</p> <p>f) Devolution: Providing civic education and re-demarcating the ward.</p> <p>g) Land: Surveying and titling land.</p>	<p>iv. Level playgrounds and support CTTI revitalization.</p> <p>v. Plan markets and enhance civic education.</p>
27.	Kisau Kiteta	<p>a) Water: Harvesting, treating, and distributing water, with capacity building on management and pollution control.</p> <p>b) Agriculture: Promoting mango and poultry value chains, timely marketing, and cooperative training.</p> <p>c) Youth Empowerment: Establishing talent centers and developing encroached playgrounds.</p> <p>d) Health: Equipping and supporting health facilities</p> <p>e) infrastructure: Maintaining roads with drifts and drainage.</p> <p>f) Trade: Creating market dump sites, policies, and stockyards.</p> <p>g) Land: Surveying public utilities.</p>	<p>i. Invest in water treatment and distribution infrastructure with community training programs.</p> <p>ii. Support mango and poultry cooperatives with market access and credit facilities.</p> <p>iii. Reclaim and develop playgrounds for youth talent nurturing. Equip health facilities with essential drugs and staff.</p> <p>iv. Grade roads and install drainage to improve connectivity.</p>
28.	Kithungo Kitundu	<p>a) Water: Distributing existing sources, expanding reservoirs, and desilting pans (e.g., Kitituni, Kiumi projects).</p> <p>b) Agriculture: Promoting avocado and macadamia value chains, enhancing extension services, and supporting irrigated farming.</p> <p>c) Youth Empowerment: Creating talent centers, expanding Kitundu playground and promoting CTTI enrollment.</p> <p>d) Health: Supplying medicines, increasing CHP stipends, and localizing SHA registration.</p> <p>e) Infrastructure: Grading roads, installing floodlights, and subsidizing transformers.</p> <p>f) Land: Supporting succession and market cleaning.</p> <p>g) Devolution: Building ward offices and providing civic education.</p>	<p>i. Distribute water from Kitituni and Kiumi with treatment facilities.</p> <p>ii. Promote avocado/macadamia markets and provide irrigation pipes.</p> <p>iii. Expand Kitundu playground and equip CTTIs.</p> <p>iv. Increase health staff and localize SHA registration.</p> <p>v. Grade roads and install floodlights in market centers.</p>
29.	Mbooni	<p>a) Water: Rehabilitating Kikima and Kyambui projects and desilting Ililu/Uvi dams.</p> <p>b) Agriculture: Promoting dairy, avocados, and macadamia with subsidized AI.</p> <p>c) Youth Empowerment: Completing CTTIs, increasing bursaries, and funding Ujuzi Teketeke.</p> <p>d) Health: Equipping facilities and revamping isolation wards.</p> <p>e) Infrastructure: Fueling machinery for road maintenance and installing streetlights.</p> <p>f) Trade: Marketing dairy and avocado products.</p>	<p>i. Rehabilitate water projects and desilt dams.</p> <p>ii. Subsidize AI and market dairy/avocado products.</p> <p>iii. Complete CTTIs and fund youth programs.</p> <p>iv. Equip health facilities and improve SHA network.</p> <p>v. Maintain roads and install streetlights.</p>

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		<p>g) Land: Establishing a cemetery and dumpsite.</p> <p>h) Devolution: Building ward offices.</p>	
30.	Tulimani	<p>a) Water: Constructing and desilting dams (e.g., Thwake, Kango), promoting rainwater harvesting, and enforcing water governance.</p> <p>b) Agriculture: Promoting mango and poultry value chains, providing quality inputs, and training on climate-smart agriculture.</p> <p>c) Youth Empowerment: Supporting Ujuzi Teketeke, rehabilitating playgrounds, and offering CTTI scholarships.</p> <p>d) Health: Upgrading model hospitals, providing ambulances, and sensitizing on SHA registration.</p> <p>e) Infrastructure: Opening and grading roads, connecting households to electricity, and installing market floodlights.</p> <p>f) Trade: Building public toilets and improving market drainage.</p> <p>g) Land: Supporting land succession and surveying public lands.</p> <p>h) Devolution: Providing civic education and building ward offices.</p>	<p>i. Construct and desilt dams with community governance structures.</p> <p>ii. Train farmers on modern techniques and establish value chain markets.</p> <p>iii. Rehabilitate playgrounds and offer full CTTI scholarships.</p> <p>iv. Equip hospitals and promote SHA with elderly support.</p> <p>v. Grade roads and install solar floodlights in markets.</p>