

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

MAKUENI COUNTY ACTS, 2026

NAIROBI, 19th June, 2026

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THE MAKUENI COUNTY APPROPRIATION ACT, 2026

No. 3 of 2026

Date of Assent: 15th June, 2026

Date of Commencement: See Section 1

AN ACT of the County Assembly of Makueni to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June, 2027, and to appropriate that sum and a sum voted on account by the County Assembly for certain public services and purposes.

ENACTED by the County Assembly of Makueni, as follows—

Short title

1. This Act may be cited as the Makueni County Appropriation Act, 2026 and shall be deemed to have come into effect on 1st July, 2026.

Issue of the sum of Ksh.12,415,976,243.00 out of the County Revenue Fund toward the supply granted for the service of the year ending on the 30th June, 2027

2. The County Treasury may issue out of the County Revenue Fund and apply towards the supply granted for the service of the year ending on the 30th June, 2027, the sum of **Kenya Shillings Twelve Billion, Four Hundred and Fifteen Million, Nine Hundred and Seventy Six Thousand, Two Hundred and Forty Three Shillings only (12,415,976,243.00)**, and that sum shall be deemed to have been appropriated for the services and purposes specified in the Schedule. The Department of Agriculture, Livestock, Fisheries and Cooperative Development budget is inclusive of **Kshs 105,000,000.00** for IDA (World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP) appropriated under the department's development budget. The Department of Health Services budget is inclusive of **Kshs 71,062,215.00** for IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREH and **Kshs 113,700,000.00** for Conditional Grant for the Community Health Promoters (CHPs) Project appropriated under the department's development budget. The Department of Lands, Urban Planning & Development, Environment and Climate Change budget is inclusive of **Kshs 35,000,000.00** IDA (World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG), **Kshs. 40,167,542.00** IDA (World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG), **Kshs 99,857.00** for Allocation for 20% Share of Mineral Royalties, **Kshs 150,000,000.00** Kenya Watershed Services Improvement Project (KEWASIP),

Kshs.39,643,958.00 IDA (World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG) carried forward from FY 2025/2026 and **Kshs 142,746,435.00** for IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant Funds and appropriated under the department's development budget. The Department of Devolution, Public Participation, County Administration and Special Programmes budget is inclusive of **Kshs 36,454,750.00** for Conditional Grant Fund IDA (World Bank)-Kenya Devolution Support Programme-II (KDSP II) and **Kshs 352,500,000.00** for IDA (World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant) ((KDSP) appropriated under the department's development budget. The Department of Infrastructure, Transport, Public Works, Housing and Energy budget is inclusive of **Kshs 7,787,057.00** for 0.5% Housing Levy to CRUAHCs conditional additional allocations financed from National Government's share of revenue appropriated under the department's development budget. The Department of Water, sanitation and Irrigation budget is inclusive of **Kshs 130,795,862.00** for Conditional Additional Allocations-Kenya Water, Sanitation, And Hygiene (K-WASH) and **Kshs 142,831,592.00** for Conditional Additional Allocations-Kenya Water, Sanitation, And Hygiene (K-WASH) carried forward from FY 2025/2026 appropriated under the department's development budget.

3. The sum granted by section 2 shall be appropriated for the several services and purposes specified in the second column of the Schedule in the amounts specified in the third column of the Schedule.

SCHEDULE

Departments code	Service or Purpose	Supply
		(KSh.)
	The amount required in the year ending 30th June, 2027 for salaries and expenses for County Assembly including general administration, operations, maintenance and other recurrent expenditure and for development expenditure including general administration, planning and other capital expenditure (under codes: recurrent 3811 and development 3811) under the County Assembly portfolio.	854,631,315
	The amount required in the year ending 30th June, 2027 for salaries and expenses for County Executive including general administration, operations, maintenance and other recurrent expenditure and for development expenditure including general administration, planning and other capital expenditure (under codes: recurrent 3812 to 3825 and development 3812 to 3825) under the County Executive portfolio.	11,561,344,928

Departments code	Service or Purpose	Supply
	Recurrent Expenditure	(KSh.)
3811	The amount required in the year ending 30th June, 2027 for salaries and expenses, operations & maintenance for the County Assembly including general administration and planning, and other expenses under the Department's recurrent expenditure.	839,631,315
3812	The amount required in the year ending 30th June, 2027 for the salaries and expenses for the executive office of the Governorship (County Executive) including general administration and planning and other expenses under the Department's recurrent expenditure	236,874,658
3812	The amount required in the year ending 30th June, 2027 for operations & maintenance for the County Attorney's office including general administration and planning, and other expenses under the Department's recurrent expenditure.	57,755,096
3813	The amount required in the year ending 30th June, 2027 for salaries and expenses for the County Public Service Board, including general administration and planning, and other expenses under the Department's recurrent expenditure.....	64,906,251
3814	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Office of the County Secretary, including general administration and planning, and other expenses under the Department's recurrent expenditure.	589,329,211

Departments code	Service or Purpose	Supply
	Recurrent Expenditure	(KSh.)
3815	The amount required in the year ending 30th June, 2027 for operations & maintenance for the Devolution, County Administration and Special Programmes, including general administration and planning, and other expenses under the Department's recurrent expenditure.	333,568,522
3816	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Finance & Socio-Economic Planning, including general administration and planning, and other expenses under the Department's recurrent expenditure	487,059,632
3817	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Agriculture, Livestock, Fisheries and Cooperative development, including general administration and planning, and other expenses under the Department's recurrent expenditure	315,547,811
3818	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Water, Sanitation and Irrigation including general administration and planning, and other expenses under the Department's recurrent expenditure	137,558,052
3819	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of ICT, Education and Internship, including general administration and planning, and other expenses under the Department's recurrent expenditure.	916,011,938
3820	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Health Services, including general administration and planning, and other expenses under the Department's recurrent expenditure	3,274,408,592
3821	The amount required in the year ending 30th June, 2027 for salaries and expenses for the department of Lands, Urban Planning & Development, Environment and Climate change including general administration and planning, and other expenses under the Department's recurrent expenditure.	294,950,042
3822	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Infrastructure, Transport, Public Works and Energy including general administration and planning, and other expenses under the Department's recurrent expenditure.	151,976,144
3824	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Trade, Marketing, Industry, Culture and Tourism including general administration and planning, and	

Departments code	Service or Purpose	Supply
	Recurrent Expenditure	(KSh.)
	other expenses under the Department's recurrent expenditure.	129,747,188
3825	The amount required in the year ending 30th June, 2027 for salaries and expenses for the Department of Gender, Children, Youth, Sports and Social Services including general administration and planning, and other expenses under the Department's recurrent expenditure.	79,655,638
	Sub -Total (Recurrent Expenditure)	7,908,980,090

Departments code	Service or Purpose	Supply
	Development Expenditure	(KSh.)
3811	The amount required in the year ending 30th June, 2027 for Capital Expenditure, for the County Assembly under the Department's Capital expenditure.....	15,000,000
3812	The amount required in the year ending 30th June, 2027 for the Capital Expenditure for the executive office of the Governorship (County Executive) under the Department's Capital Expenditure.	Nil
3812	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the County Attorney's office under the Department's Capital Expenditure.....	6,000,000
3813	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the County Public Service Board, under the Department's Capital Expenditure.	Nil
3814	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Office of the County Secretary, under the Department's Capital Expenditure	Nil
3815	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Devolution, County Administration and Special Programmes under the Department's Capital Expenditure.....	406,454,750
3816	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Finance & Socio-Economic Planning, under the Department's Capital Expenditure.....	85,132,930
3817	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Agriculture, Livestock, Fisheries and Cooperative development, under the Department's Capital Expenditure.....	290,436,275
3818	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Water, Sanitation and Irrigation under the Department's Capital Expenditure.....	603,558,998
3819	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of ICT, Education and Internship, under the Department's Capital Expenditure.....	250,650,000
3820	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Health Services, under the Department's Capital Expenditure.	1,663,463,352
3821	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the department of Lands, Urban Planning and Development, Environment and Climate change under the Department's Capital Expenditure.....	594,057,792
3822	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of	

Departments code	Service or Purpose	Supply
	Development Expenditure	(KSh.)
	Infrastructure, Transport, Public Works and Energy, under the Department's Capital Expenditure.....	361,022,057
3824	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Trade, Marketing, Industry, Culture and Tourism under the Department's Capital Expenditure.....	30,800,000
3825	The amount required in the year ending 30th June, 2027 for Capital Expenditure for the Department of Gender, Children, Youth, Sports and Social Services under the Department's Capital Expenditure.....	200,420,000
	Sub-Total (Development Expenditure).....	4,506,996,153
	Grand Total.....	12,415,976,243
	Surplus/Deficit	Nil