SPECIAL ISSUE

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REPUBLIC OF KENYA

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MAKUENI COUNTY ACTS, 2026

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THE MAKUENI COUNTY SUPPLEMENTARY APPROPRIATION (NO. 2) ACT, 2026

No. 1 of 2026

Date of Assent: 15th April, 2026

Date of Commencement: 15th April, 2026

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, 2026, 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 Supplementary Appropriation (No. 2) Act, 2026 and shall be deemed to have come into effect on 1st July, 2025.

Issue of the sum of KSh. 12,862,921,264.00 out of the County Revenue Fund towards the supply granted for the service of the year ending on the 30th June, 2026

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, 2026, the sum of **Kenya Shillings Twelve Billion, Eight Hundred and Sixty-Two Million, Nine Hundred and Twenty-One Thousand, Two Hundred and Sixty Four only (12,862,921,264.00),** 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 Co-operative Development Budget is inclusive of **KSh. 231,250,000.00** for IDA (World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP) Grant appropriated under the department's development budget. The Department of Health Services budget is inclusive of **KSh. 23,341,500.00** for DANIDA Grant to finance Primary Health Care in Devolved Context, **KSh. 113,700,000.00** for Conditional Grant for the Community Health Promoters (CHPs) Project and **KSh. 30,568,273.00** for Doctors Salary Arrears for County Government Health Workers Donor Funding appropriated under the department's development budget. The Department of Lands, Urban Planning & Development, Environment and Climate Change budget is inclusive of **KSh. 11,000,000.00** for IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant Funds, **KSh. 35,000,000.00** IDA

(World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG), **KSh. 40,167,542.00** IDA (World Bank) Credit: Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG), **KSh. 99,857.00** for Allocation for 20% Share of Mineral Royalties and **KSh. 152,031,257.00** for IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant Funds appropriated under the department's development budget. The Department of Devolution, Public Participation, County Administration and Special Programmes budget is inclusive of **KSh. 35,409,500.00** for Conditional Grant Fund IDA (World Bank)-Second Kenya Devolution Support Programme-Institutional Grant-Level 1 Grant (KDSP) and **KSh. 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 **KSh. 146,891,738.00** for Roads Maintenance Levy Fund (RMLF) and **KSh. 1,987,622.00** for Housing Levy Fund Grant appropriated under the department's development budget. The Department of Water, Sanitation and Irrigation budget is inclusive of **KSh. 160,000,000.00** for K-WASH Grant appropriated under the department's development budget. The Department of ICT, Education and Internship budget is inclusive of **KSh. 2,315,040.00** for UNICEF GRANT SUPPORT - Capacity Building of ECDE Teachers Grant appropriated under the department's recurrent budget.

Appropriation of the sum granted

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 sixth column of the Schedule.

SCHEDULE

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
		(KSh.)	(KSh.)	(KSh.)	(KSh.)
	The amount required in the year ending 30th June, 2026 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.	1,025,110,613	-		1,025,110,613
	The amount required in the year ending 30th June, 2026 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 38255) under the County Executive portfolio.	12,080,959,693		243,149,042	11,837,810,651

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
	Recurrent Expenditure	(KSh.)	(KSh.)	(KSh.)	(KSh.)
3811	The amount required in the year ending 30th June, 2026 for salaries and expenses, operations & maintenance for the County Assembly including general administration and planning, and other expenses under the Department's recurrent expenditure.	964,631,315	-		964,631,315

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
3812	The amount required in the year ending 30th June, 2026 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.	494,464,747		5,000,000	489,464,747
3812	The amount required in the year ending 30th June, 2026 for operations & maintenance for the County Attorney's Office including general administration and planning, and other expenses under the Department's recurrent expenditure.	81,925,899	-		81,925,899
3813	The amount required in the year ending 30th June, 2026 for salaries and expenses for the County Public Service Board, including general administration and planning, and other expenses under the Department's recurrent expenditure.	73,251,184	6,500,000		79,751,184
3814	The amount required in the year ending 30th June, 2026 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	631,707,545	1,850,000		633,557,545
3815	The amount required in the year ending 30th June, 2026 for operations and maintenance for the Devolution, County Administration and Special Programmes, including general administration and planning, and other expenses under the Department's recurrent expenditure.	346,755,001	10,965,236		357,720,237

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
3816	The amount required in the year ending 30th June, 2026 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	449,034,256	48,303,475		497,337,731
3817	The amount required in the year ending 30th June, 2026 for salaries and expenses for the Department of Agriculture, Livestock, Fisheries and Co-operative development, including general administration and planning, and other expenses under the Department's recurrent expenditure.	320,526,358	1,347,774		321,874,132
3818	The amount required in the year ending 30th June, 2026 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	117,279,673		3,150,000	114,129,673
3819	The amount required in the year ending 30th June, 2026 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.	809,670,727	3,621,920		813,292,647
3820	The amount required in the year ending 30th June, 2026 for salaries and expenses for the Department of Health Services, including general administration and planning,				

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
	and other expenses under the Department's recurrent expenditure	3,137,161,645		15,500,000	3,121,661,645
3821	The amount required in the year ending 30th June, 2026 for salaries and expenses for the Department of Lands, Urban Planning and Development, Environment and Climate Change including general administration and planning, and other expenses under the Department's recurrent expenditure.	268,758,256	10,686,478		279,444,734
3822	The amount required in the year ending 30th June, 2026 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.	157,097,513		1,400,000	155,697,513
3824	The amount required in the year ending 30th June, 2026 for salaries and expenses for the Department of Trade, Marketing, Industry, Culture and Tourism including general administration and planning, and other expenses under the Department's recurrent expenditure.	153,169,472	4,031,000		157,200,472
3825	The amount required in the year ending 30th June, 2026 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.	232,738,604		1,566,477	231,172,127
	Sub-Total (Recurrent Expenditure).....	**8,238,172,194**	**87,305,883**	**26,616,477**	**8,298,861,600**

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
	Development Expenditure	**(KSh.)**	**(KSh.)**	**(KSh.)**	**(KSh.)**
3811	The amount required in the year ending 30th June, 2026 for Capital Expenditure, for the County Assembly under the Department's Capital expenditure.	60,479,298	-		60,479,298
3812	The amount required in the year ending 30th June, 2026 for the Capital Expenditure for the Executive Office of the Governorship (County Executive) under the Department's Capital Expenditure.....	Nil	Nil		Nil
3812	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the County Attorney's Office under the Department's Capital Expenditure.	-	1,167,840		1,167,840
3813	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the County Public Service Board, under the Department's Capital Expenditure.	Nil	Nil		Nil
3814	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Office of the County Secretary, under the Department's Capital Expenditure.....	Nil	Nil		Nil
3815	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Devolution, County Administration and Special Programmes under the Department's Capital Expenditure.....	444,700,000		2,155,736	442,544,264
3816	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Finance and Socio-Economic Planning, under the Department's Capital Expenditure.....	55,771,261		1,555,943	54,215,318

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
	Development Expenditure	**(KSh.)**	**(KSh.)**	**(KSh.)**	**(KSh.)**
3817	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Agriculture, Livestock, Fisheries and Co-operative Development, under the Department's Capital Expenditure.....	480,795,896		39,271,248	441,524,648
3818	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Water, Sanitation and Irrigation under the Department's Capital Expenditure.	553,297,075	105,567,624		658,864,699
3819	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of ICT, Education and Internship, under the Department's Capital Expenditure.	291,662,159		16,989,080	274,673,079
3820	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Health Services, under the Department's Capital Expenditure.....	1,160,822,662		42,840,076	1,117,982,586
3821	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the department of Lands, Urban Planning and Development, Environment and Climate Change under the Department's Capital Expenditure.....	805,920,177		42,837,460	763,082,717
3822	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Infrastructure, Transport, Public Works and Energy, under the Department's Capital Expenditure.	808,349,131		257,958,614	550,390,517

Dept. Code	Service or Purpose	Appropriation As Per Revised Budget (1) Estimates 2025/26	Additions	Reductions	Revised Budget (2) Estimates 2025/26
	Development Expenditure	**(KSh.)**	**(KSh.)**	**(KSh.)**	**(KSh.)**
3824	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Trade, Marketing, Industry, Culture and Tourism under the Department's Capital Expenditure.....	109,210,164		6,240,232	102,969,932
3825	The amount required in the year ending 30th June, 2026 for Capital Expenditure for the Department of Gender, Children, Youth, Sports and Social Services under the Department's Capital Expenditure.....	96,890,290		725,523	96,164,767
	Sub-Total (Development Expenditure).....	**4,867,898,113**	**106,735,464**	**410,573,912**	**4,564,059,665**
	GRANT TOTAL.....	**13,106,070,306**	**194,041,347**	**437,190,389**	**12,862,921,264**
	SURPLUS/DEFICIT		**NIL**		