

REPUBLIC OF KENYA
COUNTY GOVERNMENT MACHAKOS
COUNTY ASSEMBLY MACHAKOS



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THIRD ASSEMBLY

FIFTH SESSION

BUDGET AND APPROPRIATIONS COMMITTEE

THE BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON THE
FIRST SUPPLEMENTARY BUDGET ESTIMATES FOR THE FY 2025/2026

JUNE, 2026

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MACHAKOS COUNTY FIRST SUPPLEMENTARY BUDGET FY 2025/26

1.0 OVERVIEW

Hon Speaker,

1. The FY 2025/26 1st Supplementary Budget was tabled before the House on 5th May, 2026 and committed to the Budget and Appropriations Committee as well as the Sectoral Committees. Further additional notes were submitted to the Assembly on 6th and 8th May, 2026. The Supplementary Budget is prepared in accordance with Section 135(2) of the Public Finance Management Act 2012 which stipulates that a County Government shall submit a Supplementary Budget in support of the additional expenditure to seek authority for spending, through the County Assembly. The law provides that an Appropriation Act can only be amended through a supplementary Bill.
2. The Machakos County 1st supplementary budget for FY 2025/26, seeks to amend the FY 2025/26 Appropriation Act to accommodate the following;
 - a) Adjusting the equitable share from Kshs. 10.027 B to Kshs. 10,179,132,681.00 being an increase of Kshs. 152,132,681.00.
 - b) Adjusting unconditional grants from Kshs. 1,617,189.00 to Kshs. 1,782,463.00 being an increase of Kshs. 165,274.00
 - c) Adjusting the conditional grants from Kshs. 1,074,193,416.00 to Kshs. 1,733,380,775.00, being an increase of Kshs. 659,187,359.00.
 - d) Adjusting the ordinary Own Source Revenue from Kshs. 3,092,928,582.00 to Kshs. 4,137,928,582.00 being an increase of Kshs. 1.045B.
 - e) Adjusting the Hospital Revenues from Kshs.997,846,534.00 to Kshs. 1,684,157,198.00- being an increase of Kshs. 686,310,664.00.
 - f) To accommodate carry forwards/balances of FY 2024-2025 amounting to Kshs. 426,834,794.00.
 - g) Accommodate internal vote re-alignments.

1.1 Mandate of the Committee

3. The Budget and Appropriation committee derives its mandate from standing order No. 186 (3) (a) which states **that:** -

“There shall be a select Committee to be known as the County Budget and Appropriations Committee which is mandated to, investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget”.

4. Further, the standing order mandates the committee to; Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget; discuss and review the estimates and make recommendations to the Assembly; Examine the County Budget Policy Statement presented to the Assembly; Examine Bills related to the county budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays. The main objective of the committee is to ensure that public funds are well utilized and that the public realizes value for money in all government expenditures.

1.2 Committee membership

5. The Committee of Budget and Appropriation as constituted by this honorable Assembly comprises of the following members: -

1. Hon. Paul Wambua	Chairperson, MCA, Kibauni Ward
2. Hon, Aliponce Nzioka	Vice Chair MCA – Kivaa Ward
3. Hon Dominic Ndambuki	MCA – Kathiani Ward
4. Hon. Stephen Mwanthi	MCA, Ekalakala Ward
5. Hon. Nicholas Nzioka	MCA, Machakos Central
6. Hon. Peter Kilonzo	MCA, Mbiuni Ward
7. Hon. Francis Ngunga	MCA, Mua Ward
8. Hon. Margaret Ndalana	MCA, Special Elect
9. Hon. Winfred Mutua	MCA, Special Elect

SECRETARIAT

1. Ms. Evelyn Kimote -Senior Clerk Assistant
2. Ms. Mary Nzembi -Clerk Assistant
3. Mr. Sylvester Nzangi - Senior Fiscal Analyst
4. Mr. Shadrach Mbithi -Fiscal Analyst
5. Ms. Margaret Wania – Legal Clerk
6. Ms Mwikali Mwaniki - Hansard Officer
7. Ms Abigael Mulei - Commisionaire

1.3 Overview of the 1st supplementary budget estimates as per County Treasury Proposal

10. The 1st Supplementary Budget Estimates for financial year 2025/26 is proposing an increase in the approved budget by Kshs. 2,969,630,772.00
11. The development budget has increased by Kshs. 1,054,328,072.00 while on the other hand the recurrent spending has increased by Kshs 1,915,302,700.00.
12. The Committee notes that this Supplementary Budget has subjected the County Budget to expenditure increases;
 - Development budget by Kshs. 1,054,328,072.00
 - Recurrent budget by Kshs. 1,915,302,700.00.

1.4 Adherence to legal provisions

13. The format, structure and content of the supplementary budget is as stipulated in legal documents i.e the Kenya Constitution 2010, Article 201 the PFM Act, 2012 Section 135(2) Regulations. Some gaps have been observed in the First Supplementary Budget for fy 2025/2026. Particularly, in regard to format, content and structure of the documents. These are as follows: -

- i Section 135 of the PFM Act, 2012 limits the County Assembly reallocation in a Supplementary Budget to not more than 10% of the approved budget estimates of a program of some votes unless it is for unforeseen and unavoidable need as defined in section 112 of the PFM Act, 2012. PFM Regulation 39(9) further expounds on this legal provision. The County Treasury has not adhered to this legal provision.
- ii Some new items have been introduced in the supplementary budget for instance Receiver of revenue in the Department of Finance amounting to Kshs.12.28M, purchase of motor vehicles under Roads amounting to Kshs.60M, Machakos Level 5, Kangundo Level 4, Kathiani level 4 and Research and feasibility studies under Health at Kshs.30.78M

1.5 Key proposed changes

14. The key proposed changes in the supplementary budget are: -

- i Increase the resource envelope from Kshs. 15,193,585,721.00 to Kshs. 18,163,216,493.00
- ii Increase the recurrent budget from Kshs. 10,597,208,591.00 to Kshs. 12,512,511,291.00.
- iii It further proposes to increase the development expenditure from Kshs. 4,596,377,130.00 to Kshs. 5,650,705,202.00.

15. Under the recurrent budget the major changes are coming from the following;

- a) Office of the Governor - decrease by Kshs. 276M
- b) Department of Roads, Transport and Public Works – increase by Kshs. 40,070,585.00.
- c) Department of Health – increase by Kshs. 592,279,638.00.
- d) Department of Finance, Economic Planning and Revenue Management – increase by Kshs. 153,606,215.00.
- e) Department of Trade, Industry, Tourism and Innovation – increase by Kshs. 20M.
- f) Department of Education – increase by Kshs. 88M.
- g) Department of Devolution -increase by Kshs. 1,269,869,298.00.
- h) Department of Water – Increase by Kshs. 13,941,154.00.
- i) Department of Lands, Urban Development, Housing and Energy - increase by Kshs 11,323,811.00.
- j) County Assembly – increase by Kshs. 2.212M.

16. Under the development budget the major changes are coming from the following; -

- a) Office of the Governor – Increase by Kshs. 20M
- b) Roads, Transport and Public Works – Increase by Kshs. 20M
- c) Health – increase by Kshs. 187,805,585.00
- d) Water, Irrigation, Environment and Climate Change– Increase by Kshs. 265,236,721.00
- e) Agriculture, Food Security and Cooperative Development – Increase by Kshs. 128,289,520.00
- f) Finance, Economic Planning and Revenue Management– increase by Kshs. 87.2M.
- g) Devolution – Decrease by Kshs. 11M
- h) Trade, Industry, Tourism and Innovation – increase by Kshs. 76,571,404.00
- i) Land, Housing, Urban Development and Energy- increase by Kshs. 280,224,842.00.

1.5 Financing the 1st Supplementary Budget Estimates 2025/26

17. In financing the supplementary Budget, the County treasury proposes the following resource envelope:

- a) Ordinary Own source Revenue - The County Government has revised Own Source Revenue upward from Kshs 3,092,928,582.00 to Kshs. 4,137,928,582.00.
- b) Equitable share - Pursuant to Article 202 (1) of the Constitution, the equitable share allocated to the County Government of Machakos in the FY 2025/2026 based on the revenue raised nationally has increased by Kshs. 152,132,681.00 from Kshs 10.027B to Kshs 10,179,132,681.00.

- c) Conditional Grants - The conditional grants have increased by Kshs. 659,187,359.00 from Kshs. 1,074,193,416.00 to Kshs. 1,733,380,775.00.
- d) Hospital Revenues - The County Government has increased the Hospital Revenues by Kshs. 686,310,664.00 from Kshs. 997,846,534.00 to Kshs. 1,684,157,198.00.
- e) Unconditional Grants - The County Government has revised the unconditional grants from Kshs. 1,617,189.00 to Kshs 1,782,463.00.
- f) FY 2024/25 Balances (Carry Forwards) - The County Government has factored Kshs. 426,834,794.00 in the budget being previous year's unspent balances.

1.7 Expenditures

18. Hon Speaker, with the proposed increase of the total revenue by Kshs. 2,969,630,772.00, the total expenditure for the County Government of Machakos stands at Kshs. 18,163,216,493.00 consisting of: -
- a) Recurrent expenditure of Kshs.12,512,511,291.00 to cater for personnel emoluments of Kshs. 7,547,422,007.00, operations and maintenance expenses of Kshs. 4,752,329,912.00 and current transfers of Kshs. 212,759,372.00. The resultant effect is an increase by Kshs. 1,915,302,700.00 from the approved recurrent budget for the FY 2025/2026.
 - b) Development expenditure of Kshs. 5,650,705,202.00 constituting capital transfers/grants of Kshs.1,249,734,128.00 and acquisition of assets amounting to Kshs. 4,400,971,074.00, the effect being an increase by Kshs. 1,054,328,072.00 from the approved budget estimates for fy 2025/2026.
 - c) The development ratio translates to 31.11% while the personnel emolument ratio stands at 41.55%. The development ratio complies with fiscal responsibility principle which requires the same to be at least 30% while the ratio on personnel emoluments is more than the set threshold of 35% of the total revenue.

2.0 COMMITTEE BUDGET HIGHLIGHTS AND RECOMMENDATIONS

19. Hon Speaker, the Committee hereby highlights the Supplementary Budget proposals per each department and recommends as follows:

2.1 Office of the Governor

20. The Office of the Governor has an approved budget of Kshs.807,034,705.00 which constitutes of Kshs. 22,926,329.00 for development and Kshs. 784,108,376.00 for recurrent. .
21. The County Treasury proposes to decrease the recurrent budget by Kshs. 276M from Kshs 784,108,376.00 to Kshs. 508,108,376.00 being an effect of P01: (Coordination and supervisory services

– Office of the Governor Hqs) decrease by Kshs. 115,394,249.00, P02: (Transport services) decrease by Kshs.25,852,111.00, P03: (Human Resource and Administration Services) a decrease by Kshs.36,364,449.00, P04: ICT Services decrease by Kshs 30,499,150.00, P05: Hospitality Services, decrease by Kshs. 25,963,375.00, P06: (Cabinet Office) decrease by Kshs.14,410,965.00, and P09: (Office of County Advisors) decrease by Kshs.27,515,701.00. This is in line with the County Revenue Allocation Act (CARA). Further, the County Treasury proposes to increase the Development Budget by Kshs. 20M to Kshs. 42,926,329.00 being an effect in P03: Office of County Secretary.

22. The committee **recommends** that the office of the Governor be allocated Kshs. 22,926,329.00. for development and Kshs. 508,108,376.00 for recurrent expenditure respectively.

2.2 Office of the County Attorney

23. The approved budget for the Office of the County Attorney is Kshs. 62,755,998.00 which constitutes of Kshs. 3,702,219.00 for development and Kshs. 59,053,779.00 for recurrent. The County Treasury proposes to retain both the recurrent and development budgets.

24. The Committee **recommends** that the recurrent expenditure be retained at Kshs. 59,053,779.00 and Kshs. 3,702,219.00 for development expenditure as per the County Treasury's proposal.

2.3 Department of Trade, Industry, Tourism and Innovation

25. The Department of Trade, Industry, Tourism and Innovation has an approved budget of Kshs. 321,431,819.00 which constitutes of Kshs. 152,030,496.00 for development and Kshs. 169,401,323.00 for recurrent.

26. The County Treasury proposes to increase the total recurrent budget estimates for the department by Kshs. 20M from Kshs. 169,401,323.00 to Kshs. 189,401,323.00 being an effect of increases in P03: Small and Medium sized enterprises by Kshs.15M and P04: Industrialization and innovation by Kshs.5M.

27. In the development budget the County Treasury proposes to increase the budget by Kshs. 76,571,404.00 from Kshs. 152,030,496.00 to Kshs. 228,601,900.00 being an effect of an increase in P03: Industrialization and innovation.

28. The committee **recommends** that recurrent expenditure in the department be set at Kshs. 157,401,323.00 and development expenditure at Kshs. 211,568,682.00.

2.4 Department of Finance, Economic Planning and Revenue Management

29. In the department of Finance, Economic Planning and Revenue Management the approved budget is Kshs. 1,748,749,190.00 constituting of Kshs. 537,153,765.00 for development and Kshs. 1,211,595,425.00 for recurrent.
30. The County Treasury proposes to increase the recurrent budget estimates for the department by Kshs. 153,606,215.00 from Kshs. 1,211,595,425.00 to Kshs. 1,365,201,640.00 being effect of increases in programs: P01: Revenue Management by Kshs. 165,274.00, P02: Budget Formulation, Coordination and Implementation by Kshs. 15,863,387.00, P04: Accounting Services by Kshs. 52,037,799.00, P05: Receiver of Revenue Unit at Kshs. 12,275,946.00, P06: Audit Services by Kshs. 2,100,006.00, P07: Human Resources Management and Support Services by Kshs. 19,603,423.00, P08: Economic Planning and Statistical Services by Kshs. 1,101,657.00, P09: Monitoring and Evaluation by Kshs. 15,189,524.00, P11: Directorate of Governor's Project Delivery Unit by Kshs. 9,385,192.00 and P012: Public Communication by Kshs.25,884,007.00.
31. In the development budget, the County Treasury proposes to increase the budget by Kshs. 87.2M from Kshs. 537,153,765.00 to Kshs. 624,353,765.00 being an effect of decrease in program: P01: Revenue Management by Kshs. 2,441,550.00, P02: budget formulation coordination and implementation increase by Kshs. 30M, P03: Accounting Services, increase by Kshs. 120,498,357.00, P05: Monitoring and Evaluation decrease by Kshs.429,000.00, P07: ICT Services and Infrastructure, decrease by Kshs. 60,627,807.00 and P08: Public Communication increase by Kshs. 200,000.00.
32. The committee **recommends** that the recurrent budget of the department be revised to Kshs. 1,196,532,744.00 and development budget to Kshs. 469,353,765.00.

2.5 Department of Devolution

33. In the department of Devolution, the approved budget is Kshs. 1,655,789,495.00 constituting of Kshs. 430,341,913.00 for development and Kshs. 1,225,447,582.00 for recurrent.
34. The County Treasury proposes to increase the total recurrent budget estimates for the department by Kshs. 1,269,869,298.00 from Kshs. 1,225,447,582.00 to Kshs.2,495,316,880.00 being an effect of increases in P01: Public Service – General Administration and Coordination Services by Kshs. 1,161,459,798.00, P03: Training, research and development by Kshs. 28M, P04: County Administration and Decentralized Units by Kshs.56,984,239.00, P06: Solid Waste management by Kshs. 2M and P07: Civic Engagement by Kshs.21,425,261.00.

35. In the development budget, the County Treasury proposes to decrease the budget by Kshs. 11M from Kshs. 430,341,913.00 to Kshs. 419,341,913.00 being decreases in programs; P01: Public Service and Performance management decrease by Kshs.5M and P04; Civic engagement by Kshs.6M.
36. The committee **recommends** that the recurrent budget of the department be revised to Kshs. 2,434,742,141.00 and development budget retained at Kshs. 419,341,913.00.

2.6 Department of Agriculture, Food Security and Cooperative Development

37. The department of Agriculture, Food Security and Cooperative Development has an approved budget of Kshs. 579,480,374.00 which constitutes of Kshs.329,294,595.00 for Development and Kshs.250,185,779.00 for Recurrent.
38. The County Treasury proposes that the total recurrent budget estimates for the department be retained at Kshs. 250,185,779.00.
39. On Development budget, the County Treasury proposes an increase of Kshs. 128,289,520.00 from Kshs 329,294,595 to Kshs. 457,584,115.00 being an increase in P01: General Administration and Support Services by Kshs. 127,853,808.00, increase in P02: Crop Development and Management by Kshs 3,203,258.00, decrease in P04: Fisheries Development by Kshs 2,583,400.00, Increase in P05: Veterinary Services by Kshs. 2M and decrease in P06: Agricultural Training Centre by Kshs 2,184,146.00.
40. The committee **recommends** that recurrent expenditure in the department be retained at Kshs. 250,185,779.00 and the development expenditure be revised to Kshs. 453,399,969.00.

2.7 Department of Health

41. The approved budget for the department of Health is Kshs. 4,723,153,719.00 constituting of development expenditure of Kshs. 521,247,542.00 and Kshs. 4,201,906,177.00 for recurrent.
42. The County Treasury is proposing to increase the recurrent budget estimates for the department by Kshs. 592,279,638.00 from Kshs. 4,201,906,177.00 to Kshs. 4,794,185,815.00 being an effect of increases in programmes: P01: General Administration by Kshs. 52.6M, P02: Machakos Level 5 by Kshs. 164.4M, P03: Kangundo Level IV by Kshs 16M, P04: Matuu Level IV by Kshs 12M, P05: Kathiani Level IV by Kshs. 12M, P06: Mwala Level IV by Kshs 11M, P07: Kimiti Level IV by 9M, P08: Masinga Level IV by Kshs 9M, P09: Athi River Level IV by Kshs 15M, P010: Mutituni Level IV by Kshs 11M, P011: Ndithini Level IV by Kshs 7M, P012: Kalama Level IV by Kshs 7M and P013 Public Health by Kshs. 266,279,638.00.

43. In the development budget, the County Treasury proposes to increase the budget by Kshs. 187,805,585.00 from Kshs. 521,247,542.00 to Kshs. 709,053,127.00 being an effect of an increase in P01: General Administration by Kshs. 22,039,669.00, P02: Machakos Level 5 an allocation of Kshs. 10,967,703.00, P04: Kangundo Level 4 an allocation of Kshs. 14,999,600.00, P05: Kathiani Level 4 an allocation of Kshs. 7,753,059.00, P06: Ndithini Level 4, decrease by Kshs 23,790,007.00 and increase in program P07: Public Health by Kshs 155,835,561.00.
44. The committee **recommends** that the recurrent expenditure of the department be decreased to Kshs. 4,701,585,815.00 and development expenditure to Kshs. 668,268,806.00.

2.8 Department of Roads, Transport and Public Works

45. The department of Roads, Transport and Public Works has an approved budget of Kshs. 1,425,819,210.00 which constitutes of Kshs. 1,158,939,932.00 for Development and Kshs. 266,879,278.00. for recurrent.
46. The County Treasury proposes to increase the total recurrent budget estimates for the department by Kshs. 40,070,585.00 from Kshs. 266,879,278.00.00 to Kshs. 306,949,863.00 being an effect of an increase in P03: County Fleet Management.
47. In the development budget the County Treasury proposes to increase the budget for the Department by Kshs. 20M from Kshs. 1,158,939,932.00 to Kshs. 1,178,939,932.00 being an effect of increases in: - P02: Road Development and Management by Kshs. 10M, P03: County Fleet Management by Kshs. 20M and decrease in P04: County Government Buildings Services by Kshs. 10M.
48. The committee **recommends** that the recurrent expenditure of the department be decreased to Kshs. 226,879,278.00 and development expenditure to Kshs. 1,138,939,932.00

2.9 Department of Education

49. The Department of Education has an approved budget of Kshs. 912,824,007.00 which constitutes of Kshs. 107,200,939.00 on development and Kshs. 805,623,068.00 for recurrent expenditure.
50. The County Treasury proposes to increase the total recurrent budget estimates for the department by Kshs. 88M from Kshs. 805,623,068.00 to Kshs.893,623,068 being an effect of an increase in programmes: - P01: General Administration, Planning and Support Services by Kshs. 88M.
51. In the development budget the County Treasury proposes to retain the budget at Kshs 107,200,939.00.

52. The committee **recommends** that recurrent expenditure for the department be decreased to Kshs. 780,379,952.00 and development expenditure be retained at Kshs. 107,200,939.00.

2.10 Department of Lands, Housing, Urban Development and Energy

53. The department of Lands, Housing, Urban Development and Energy has an approved budget of Kshs 493,358,201.00 which constitutes of Kshs. 262,129,088.00 for recurrent and Kshs. 231,229,113.00 for development.
54. The County Treasury proposes to increase the total recurrent budget estimates for the department by Kshs. 11,323,811.00 from Kshs 262,129,088 to Kshs.273,452,899.00 being an effect of increases in programs; P01: Lands and Physical planning-Hq Admin Services by Kshs.4,023,811.00, P04: Machakos Municipality by Kshs. 2M, P05: Mavoko Municipality by Kshs. 3.3M and P06: Kangundo/Tala by Kshs.2M.
55. In the development budget the County Treasury proposes to increase the budget by Kshs. 280,224,842.00 from Kshs. 231,229,113.00 to Kshs. 511,453,955.00 being an effect of decreases in programs: - P01: Lands and Physical planning by Kshs. 4,023,811.00, P03; Housing and Urban Development by Kshs. 90,084,562.00, increases in programs; P04: Mavoko Municipality by Kshs. 287,335,650.00, P05: Machakos Municipality by Kshs. 62,455,797.00 and P06: Tala-Kangundo Municipality by Kshs. 24,541,768.00.
56. The committee **recommends** that the recurrent expenditure for the department be decreased to Kshs. 269,429,087.00 and development expenditure be retained at Kshs. 511,453,955.00

2.11 Department of Gender, Youth, Sports and Social Welfare

57. The department of Gender, Youth, Sports and Social Welfare has an approved budget of Kshs. 491,881,353.00 which constitutes of Kshs. 282,857,555.00 on development and Kshs. 209,023,798.00 on recurrent expenditure.
58. The County Treasury proposes to retain both recurrent and development budget estimates for the department but with internal reallocations by reducing Program: P04 – Gender and Social Services by 44,426,629.00 and enhancing Program: P03 - Youth Empowerment by Kshs. 44,426,629.00.
59. The committee **recommends** that recurrent expenditure for the department be decreased to Kshs. 181,633,259.00 and development expenditure to Kshs. 208,430,926.00

2.12 Department of Water, Irrigation, Environment and Climate Change

60. The department of Water, Irrigation, Environment and Climate Change has an approved budget of Kshs. 797,769,115.00 which constitute of Kshs. 657,048,294.00 for development and Kshs. 140,720,821.00 for recurrent.
61. The County Treasury proposes that the total recurrent budget estimates for the department be increased by Kshs. 13,941,154.00 from Kshs. 140,720,821.00 to Kshs. 154,661,975.00 being an effect of increase in program: - P04: Climate Change.
62. Under development budget the County Treasury proposes to increase by Kshs. 265,236,721.00 from Kshs. 657,048,294.00 to Kshs. 922,285,015.00 being an effect of an increases in programs; P01: Water Resource Management by Kshs. 100M and P04: Climate Change by Kshs. 165,236,721.00.
63. The committee **recommends** that recurrent expenditure be retained to Kshs. 154,661,975.00 and development expenditure be decreased to Kshs. 807,285,015.00.

2.13 County Public Service Board

64. The County Public Service Board, has an approved budget of Kshs 50,680,539.00 which constitutes of Kshs. 43,276,101.00 recurrent and Kshs 7,404,438.00 development.
65. The County Treasury proposes that both the recurrent and development budget estimates for the Board be retained at Kshs. 43,276,101.00 and Kshs. 7,404,438.00 respectively.
66. The Committee **recommends** both recurrent and development expenditure of the County Public Service Board be retained at Kshs. 43,276,101.00 and Kshs. 7,404,438.00 respectively.

2.14 County Assembly

67. The County Assembly has an approved budget of Kshs. 1,122,857,996.00 which constitutes of Kshs. 967,857,996.00 for recurrent and Kshs 155M for development.
68. The County Treasury proposes to increase the recurrent budget by Kshs. 2,212,000.00 to Kshs. 970,069,996.00 being an effect in program: P010 – Other current transfers and retain development budgets estimates at Kshs.155M.
69. The committee **recommends** that the Recurrent and Development expenditure be retained at Kshs. 970,069,996.00 and Kshs. 155M respectively.

3.0 EFFECTS OF THE COMMITTEE RECOMMENDATIONS ON THE 1ST SUPPLEMENTARY BUDGET FY 2025/26

70. Hon. Speaker, the overall effects of the committee recommendations are a revision of the approved budget by Kshs. 1,924,630,772.00 from Kshs. **15,193,585,721.00** to Kshs. **17,118,216,493.00**
71. A further analysis shows that the recurrent expenditure will increase by Kshs. 1,336,731,014.00 while development expenditure will increase by Kshs. 587,899,758.00. This translates to recurrent expenditure of 69.71% and development expenditure of 31.29%. Compensation to employees stands at Kshs. 7,547,422,007.00 translating to 44% of the total revenue. This supplementary budget is therefore in compliance with fiscal responsibility principles set out under section 107(2) (b) of the PFM Act, 2012 except on compensation on employees which exceeds the 35% set threshold.
72. In accommodating the recommendations by the Budget and Appropriations Committee, the expenditure framework shall be Kshs. 5,184,276,888.00 (31.29%) development, Recurrent Kshs.11,933,939,605.00 (69.71%) and Compensation to Employees shall be Kshs. 7,547,422,007.00 translating to 44% of the total revenue.

3.1 GENERAL COMMITTEES OBSERVATIONS

73. In processing the Supplementary budget, the Committee made the following observations:
- a) Increase in ordinary OSR by Kshs 1.045B from 3.09B to Kshs 4.14B against the actual trends over years.
 - b) Increase in Hospital revenues/FIF by Kshs 684.31M from Kshs.997.8M to Kshs. 1.68B.
 - c) The County Own Contribution for various donor funded programmes/projects which were not captured in the main budget have now been included in the Supplementary Budget eg KDSP.
 - d) Under the Department of Gender and Social Services provision of Kshs. 44,426,629.00 for Machakos Youth Empowerment/Service and reduction of Kshs. 44,426,629.00 from Gender and Social Services program (Wikyatyo fund)
 - e) The Feeding programme budget has been enhanced by Kshs. 88M from Kshs 136M to Kshs. 224M
 - f) Under department of Roads, Transport and Public Works, the development budget has been enhanced by Kshs 30M for fuel, oils and lubricant. Under recurrent budget

Kshs 40M under lease of motor vehicles has been reallocated to purchase of motor vehicle and domestic travel and daily subsistence enhanced by Kshs 20M.

- g) In the department of Agriculture, Food Security and Co-operative development, under grants, (NAVCDP) of Kshs 128,872,920.00 has been enhanced from Kshs. 151,515,152.00 to Kshs. 280,388,072.00.
- a. Under the department of Health, the recurrent budget has been enhanced by Kshs 592M from Kshs 4.2B to Kshs 4.7B which has been allocated to various programs within the department. In the development expenditure a new grant (KDSP 1) of Kshs 25M has been introduced. Further programs which had not been allocated funds in the approved budget have been funded i.e Machakos Level V hospital, Kangundo Level IV, Kathiani Level IV. Under public Health, an enhancement of Kshs 155M from 101M to 256M for completion of phased hospitals and other capital transfers (DANIDA and FIF/SHIF).
- b. Under the department of devolution, an increase of Kshs.1.14Billion from Kshs 42M to Kshs 1.18B has been provided to cater for salaries and Kshs 20M for Insurance cost (WIBA).
- c. Under the department of Trade, Industry and Innovation a new allocation of Kshs 76M for County Aggregated Industrial Park (CAIPs) has been provided.
- d. In the department of Finance, Economic Planning and Revenue Management, an additional allocation of Kshs 30M has been provided for emergency fund to improve the fund from Kshs. 37M to Kshs. 67M and Kshs.120M to cater for pending bills under the development vote. A major reduction in the ICT Infrastructure Services of Kshs. 60M has been noted.
- e. Under Climate Change, an additional allocation of Kshs.165M for Locally lead Climate Actional Program (FLLoCA) has been provided.
- f. In the department of Lands, Housing, Urban Development and Energy, new Grants i.e Kenya Urban Support Program (KUSP) II have been introduced for Mavoko, Machakos and Kangundo/Tala Municipalities amounting Kshs. 287,335,650.00, Kshs. 62,455,797.00 and Kshs. 24,541,768.00 respectively.
- g. Provision for compensation of employees exceeds the set legal limit of 35% and stands at 44%
- h. Reallocations in some departments are more than the stipulated 10% in the Public Finance Management Regulation 39(9) which states that “in approving any estimates, under Section 135 and 154 the County Assembly approval shall not exceed

10% of the approved budget estimates of a program, of a sub vote unless it is for an unforeseen and unavoidable need.” For instance, in the following departments under development; Devolution; Gender, Youth, sports and Social welfare; Lands, Urban Development, Housing and Energy; Education and Health. Under recurrent expenditure Department of Finance, Economic Planning and Revenue Management; Health, Education, Devolution and Gender, Youth, Sports and Social Welfare. The law allows the County Assembly to approve a higher percentage in particular on special circumstance as stipulated under section 135 (7) of the PFM Act.

- i. Major provisions for other operating expenses, research and feasibility Studies and hospitality supplies and services across all the departments e.g in the office the Governor, Health, Finance, Industrialization and Innovation, Governor’s Delivery Unit (GDU) and Lands.

4.1 SUBMISSIONS FROM THE SECTORAL COMMITTEES AND CECM FINANCE

4.1.1 Submission from the Sectoral committees

74. The Sectoral Committees reviewed the 1st supplementary budget proposals for each department within their purview, conducted interrogations on 25th and 26th May, 2026 and submitted their recommendations to the Budget and Appropriations Committee for incorporation in this report as follows:
- (a) Environment and Natural Resources Committee**
75. The committee resolved that the budget estimates be approved as proposed.
- (b) Finance and Revenue Collection Committee**
76. The Committee recommends that the Budget and Appropriations Committee disapprove the proposed increase of Kshs. 1.045 Billion under Ordinary Own Source Revenue (OSR) due to lack of sufficient justification and supporting evidence.
- (c) Agriculture Committee**
77. The Committee observed that the increase was due to the revision of the County Governments Additional Allocations Act, 2025 (CGAAA) whereby the NAVCDP grant was enhanced by Kshs.127Million thus the allocations be retained as proposed.
- (d) Transport, Roads and Public Works Committee**
78. The Committee recommends approval of the department’s reallocations except the proposed additional allocation of Ksh. 60M under Purchase of Vehicles and Other Transport Equipment which according to the department’s submissions the amount will cater for acquisition of double-cab and single-cab pickup vehicles. The Committee therefore recommends that this amount instead be reallocated towards clearing of the pending bills for County graders.

(e) Social Welfare and Sports Committee

79. The Committee recommends that the allocation of Kshs.64,426,629.00 for wikwatyo fund be reallocated to upgrading of community playgrounds across all the wards.

Water and Irrigation Committee

80. The Committee recommends that the supplementary budget be retained as proposed

(f) Education and Social Services Committee

81. The Committee made the following recommendations that:

- i. The proposed supplementary allocation of Kshs. 88M for the ECDE feeding programme be reallocated for employment of ECDE teachers.
- ii. The proposed supplementary allocation of Kshs. 50,893,343.00 for Vocational Training Centre capitation be approved.
- iii. The proposed supplementary allocation of Kshs.15M for refurbishment and equipping of Vocational Training Center's be approved.
- iv. The proposed supplementary allocation of Kshs. 23.99Million for the Machakos Youth Service and Kshs. 23.5Million for exit tools be reallocated to rehabilitation of the VTCs.

(g) Urban planning

82. The sectoral committee recommends that the supplementary budget be retained as proposed.

(h) Energy Committee

83. The sectoral committee recommends that the supplementary budget be retained as proposed.

(i) Trade, Economic Planning and Industrialization Committee

84. The Committee recommends the provision of Kshs. 76,571,404.00 for the completion of the CAIPs and retain the budget for SMEs and Economic planning as proposed.

(j) Culture and Tourism Committee

85. The sectoral committee recommends that the supplementary budget be retained as proposed.

(k) Labor, Public Service and ICT Committee

86. The Department did not provide justification on the proposed Salary increment amounting to Kshs. 1.14Billion and therefore the committee could not make a decision on the same. Under Department of ICT, the committee recommends that the Supplementary budget be decreased from Kshs. 60,627,807.00 to Kshs.15,263,676.00 and under the CPSB the budget be retained as proposed.

(l) Health and Emergency Services Committee

87. The sectoral committee recommends that the supplementary budget be retained as proposed.

(m)Decentralized Units and County Administration Committee

88. The Sectoral Committee recommends that the recurrent budget estimates be revised upwards by Kshs. 58,984,239.00 to cater for Fuel, Training, sensitization of village council, administration and the KDSP programme.

(n) Justice and Legal Affairs Committee

89. The committee noted that there was no change in the supplementary budget and thus recommends the estimate be retained as proposed.

4.1.2 Submissions from the CECM - Finance

90. The committee requested for information from the CECM-Finance, Economic Planning and Revenue Management to respond on concerns raised during the interrogation of the Supplementary Budget Estimates 2025/2026. The following were the submissions; -

- a) On increase in Ordinary Own Source Revenue from Kshs. 3.0Billion to Kshs. 4.14Billion the CECM submitted that this was informed by the County Government's ongoing revenue enhancement measures aimed at strengthening revenue collection and administration. These interventions have contributed to consistent upward trend in revenue performance over the period 2022 – 2026. As at 10th June, 2026, the CECM submitted daily banking of OSR report amounting to Kshs. 1,719,554,917.85(*Annexed*).
- b) On the increase in compensation to employees, the CECM submitted that the County Government has experienced increased expenditure under compensation of employees arising from the implementation of salary adjustments and remuneration reviews as advised by Salaries and Remuneration Commission (SRC). This has necessitated the budget adjustment under the supplementary budget to ensure adequate provision for personnel emolument.
- c) The increase in hospital revenues from Kshs 997.85M to Kshs 1.68B, the CECM submitted that it is largely attributed by the carry forward of unspent balance from the previous financial year which has been incorporated in the supplementary budget. As at 11th June, 2026, the CECM submitted that the total collected hospital revenues amounted to Kshs 281,187,972.00 and unpaid claims amounting to Kshs 1,323,059,977.79.
- d) Under departmental budget absorption rates the CECM submitted that as at the third quarter reporting period, the total expenditure was Kshs 8,557,210,380.81 translating to Kshs 61% against a total budget of Kshs. 14,070,727,724.55 excluding the County Assembly and is as tabulated in the table below:

Department	Total Budget	Total Expenditure	Absorption Rates
Office of the Governor	807,034,705.28	271,470,129.85	34%
Trade, Industry, Tourism and Innovation,	321,431,819.01	103,377,096.71	32%
Finance, Economic Planning and Revenue Management	1,748,749,190.31	1,083,366,688.09	62%
Agriculture, Food Security and Cooperative Development	579,480,373.67	278,917,415.64	48%
Health	4,723,153,718.81	3,897,390,187.95	83%
Roads, Transport and Public Works	1,425,819,210.40	642,643,307.88	45%
Education	912,824,006.60	679,048,872.10	74%
Lands, Housing, Urban development and Energy	493,358,200.66	106,468,371.70	22%
Water, Irrigation, Environment and Climate Change	797,769,114.89	239,478,181.24	30%
County Public Service Board	50,680,538.84	36,272,901.49	72%
Devolution	1,655,789,495.45	1,043,357,818.46	63%
Gender, Youth, Sports and Social Welfare	491,881,352.70	135,884,319.95	28%
Office of the County Attorney	62,755,997.92	39,535,089.75	63%
TOTAL	14,070,727,724.55	8,557,210,380.81	61%

5.0 COMMITTEE RECOMMENDATIONS

91. Hon. Speaker, the committee recommends that;

a) The County Resource Envelope be approved as follows;

(i) Own source Revenue	Kshs. 3,092,928,582.00
(ii) Equitable share	Kshs 10,179,132,681.00.
(iii) Conditional Grants	Kshs. 1,733,380,775.00
(iv) Hospital Revenues	Kshs. 1,684,157.198.00
(v) Unconditional Grants	Kshs 1,782,463.00
(vi) FY 2024/25 Balances	Kshs. 426,834,794.00
Total Resource Envelope	Kshs.17,118,216,493.00

b) Departmental revised allocation be approved as follows:

NO.	DEPARTMENT	RECURRENT Kshs.	DEVELOPMENT Kshs.	TOTAL Kshs.
1.	Office of the Governor	508,108,376 .00	22,926,329.00	531,034,705.00
2.	Trade, Industry, Tourism and Innovation	157,401,323.00	211,568,682.00	368,970,005.00

3.	Finance, Economic Planning and Revenue Management	1,196,532,744.00	469,353,765.00	1,665,886,509.00
4.	Agriculture, Food Security and Co-operative Development	250,185,779.00	453,399,969.00	703,585,748.00
5.	Health	4,701,585,815.00	668,268,806.00	5,369,854,621.00
6.	Roads, Transport and Public Works	226,879,278.00	1,138,939,932.00	1,365,819,210.00
7.	Education	780,379,952.00	107,200,939 .00	887,580,891.00
8.	Lands, Urban Development, Housing and Energy	269,429,087.00	511,453,955.00	780,883,042.00
9.	Water, Irrigation, Environment and Climate Change	154,661,975.00	807,285,015.00	961,946,990.00
10.	County Public Service Board	43,276,101.00	7,404,438.00	50,680,539.00
11.	County Assembly	970,069,996	155,000,000	1,125,069,996.00
12.	Devolution	2,434,742,141.00	419,341,913.00	2,854,084,054.00
13.	Gender, Youth, Sports and Social Welfare	181,633,259.00	208,430,926.00	390,064,185.00
14.	Office of the County Attorney	59,053,779.00	3,702,219.00	62,755,998.00
TOTAL		11,933,939,605.00	5,184,276,888.00	17,118,216,493.00
<i>Ratio</i>		<i>69.71%</i>	<i>30.29%</i>	<i>100%</i>

- c) The Committee recommends that the Recurrent budget be set at Kshs.11,933,939,605.00 and development budget at Kshs. 5,184,276,888.00.
- d) The Committee recommends that OSR be retained at Kshs 3,092,928,582.00 instead of the proposed Kshs 4,137,928,582.00 and further the County Executive ensures realistic revenue targets are set.
- e) The committee recommends that personnel emolument ratio for staff be reduced from the current 44.07% to 35% as required in the PFM (County Government) Regulations, 2015. The County Executive needs to come with strategies of overcoming this violation.
- f) The Committee recommends priority be given to the on-going and stalled projects before initiating new ones in this and subsequent budgets.
- g) The committee recommends that increases in some votes be adjusted to accommodate the set recurrent and development expenditure framework and the revised resource envelope.

6.0 CONCLUSION

92. The approval of the 1st Supplementary budget FY 2025/26 will enable the County increase the absorption rate and avoid carrying forward balances that have been witnessed in the previous years.

7.0 ACKNOWLEDGEMENT

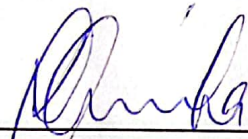
93. The Budget and Appropriations Committee acknowledges the Office of the Speaker and the Clerk of the County Assembly for facilitating the Committee to undertake this exercise.

94. I wish to express my appreciation to the Honorable Members of the Committee who sacrificed their time to participate in the meetings and in preparation of this report.

95. It is therefore my privilege, on behalf of the Budget and Appropriations Committee to table the First Supplementary Budget FY 2025/26 before this Honorable House for consideration and approval.

Thank you, Hon. Speaker.

SIGNED



DATED:

17/6/2026

HON. PAUL MUTUA WAMBUA, MCA KIBAUNI WARD
CHAIRPERSON, BUDGET AND APPROPRIATIONS COMMITTEE

REPUBLIC OF KENYA

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COUNTY GOVERNMENT OF MACHAKOS

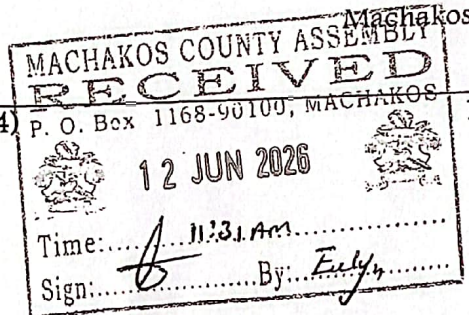
DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT

COUNTY TREASURY

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Machakos Highway
P.O BOX 1996-90100

REF: MCG/BD/2025-2026 /VOL.1 (54)



11th June, 2026

The Speaker
County Assembly of Machakos

RE: REQUEST FOR INFORMATION ON 1ST SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2025/26

Reference is made to your letter Ref. MKSCA/PSC/CMM/BAP/VOL.15/31 dated 10th June, 2026 requesting information on the 1st Supplementary Budget Estimates for FY 2025/26. In relation to the above, the responses to the highlighted items are provided as follows;

1. Increase in Ordinary Own Source Revenue (OSR)

The projected increase in Ordinary Own Source Revenue (OSR) from Kshs. 3.09 Billion to Kshs. 4.14 Billion is informed by the County Government's ongoing revenue enhancement measures aimed at strengthening revenue collection and administration. These interventions have contributed to a consistent upward trend in revenue performance over the period 2022 to 2026.

Additionally, the County Government has experienced increased expenditure under Compensation of Employees arising from the implementation of salary adjustments and remuneration reviews as advised by the Salaries and Remuneration Commission (SRC).

Consequently, additional funding requirements have necessitated budget adjustments under the Supplementary Budget Estimates to ensure adequate provision for personnel emoluments.

2. Increase in Hospital Revenues/Facility Improvement Fund (FIF)

The increase in Hospital Revenues/FIF from Kshs. 997.85 Million to Kshs. 1.68 Billion is largely attributable to the carry-forward of unspent balances from the previous financial year, which has been incorporated in the Supplementary Budget in accordance with the applicable public finance management framework.

3. Status of Own Source Revenue and Health Revenue/FIF Collections

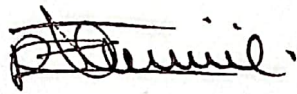
The up-to-date status of Own Source Revenue collections and Health Revenue/FIF collections as at today is attached for your consideration

4. Departmental Budget Absorption Rates

The departmental budget absorption rates as at the third quarter reporting period is as per the table below;

DEPARTMENT	TOTAL BUDGET	TOTAL EXPENDITURE	ABSORPTION
✓ OFFICE OF THE GOVERNOR	807,034,705.28	271,470,129.85	34%
✓ PUBLIC SERVICE BOARD	50,680,538.84	36,272,901.49	72%
✓ ROADS, TRANSPORT AND PUBLIC WORKS	1,425,819,210.40	642,643,307.88	45%
✓ AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT	579,480,373.67	278,917,415.64	48%
✓ HEALTH	4,723,153,718.81	3,897,390,187.95	83%
✓ WATER, IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE	797,769,114.89	239,478,181.24	30%
✓ FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT	1,748,749,190.31	1,083,366,688.09	62%
✓ GENDER, YOUTH, SPORTS AND SOCIAL WELFARE	491,881,352.70	135,884,319.95	28%
✓ TRADE, INDUSTRY, TOURISM AND INNOVATION	321,431,819.01	103,377,096.71	32%
✓ EDUCATION	912,824,006.60		74%

DEPARTMENT	TOTAL BUDGET	TOTAL EXPENDITURE	ABSORPTION
		679,048,872.10	
✓ LANDS, HOUSING, URBAN DEVELOPMENT & ENERGY	493,358,200.66	106,468,371.70	22%
✓ DEVOLUTION	1,655,789,495.45	1,043,357,818.46	63%
✓ OFFICE OF THE COUNTY ATTORNEY	62,755,997.92	39,535,089.75	63%
TOTAL	14,070,727,724.55	8,557,210,380.81	61%



Hon. Catherine Mutanu Raphael
CECM-Finance, Economic Planning and Revenue Management

Cc:

H.E Governor
County Government of Machakos

County Secretary and Head of Public Service
County Government of Machakos

Clerk
County Assembly of Machakos

MACHAKAKOS COUNTY

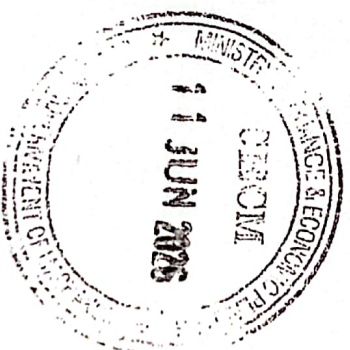
HEALTH REVENUE SUMMARY FY 2025 2026

NO	PROJECTED TARGET ALLOCATION	HOSPITAL	PAYBILL COLLECTION	SHA SWP PAYMENT	CLAIMS AS AT 10TH JUNE	TOTAL REVENUE COLLECTION AS AT 10TH JUNE 2026	% OF TOTAL REVENUE	% ACHIEVEMENT
1	843,626,498.00	Machakos L5 Hospital	83,223,874.00	86,770,000.00	579,012,120.18	749,005,994.18	64.09%	88.8%
2	205,484,347.00	Kangundo L4 Hospital	11,035,738.00	70,000.00	172,349,938.00	183,455,676.00	15.70%	89.3%
3	50,336,330.00	Kathiani L4 Hospital	3,328,539.00	74,900.00	36,746,430.00	40,149,869.00	3.44%	79.8%
4	56,958,488.00	Matau L4 Hospital	3,423,124.00	-	49,061,272.00	52,484,396.00	4.49%	92.1%
5	45,865,213.00	Mwala L4 Hospital	7,159,424.00	306,000.00	39,648,826.00	47,114,250.00	4.03%	102.7%
6	23,184,181.00	Athriver L4 Hospital	2,885,297.00	-	19,620,843.57	22,506,140.57	1.93%	97.1%
7	12,596,804.00	Kimiti L4 Hospital	1,151,938.00	488,000.00	11,709,917.04	13,349,855.04	1.14%	106.0%
8	9,777,214.00	Masinga L4 Hospital	1,797,499.00	11,900.00	6,527,823.00	8,337,222.00	0.71%	85.3%
9	4,956,191.00	Ndithini L4 Hospital	181,775.00	-	4,074,223.00	4,255,998.00	0.36%	85.9%
10	3,716,592.00	Kalama L4 Hospital	283,819.00	-	6,005,948.00	6,289,767.00	0.54%	169.2%
11	9,564,636.00	Mutituni L4 Hospital	1,772,240.00	110,000.00	5,575,452.00	7,457,692.00	0.64%	78.0%
12	34,398,910.00	Masi Level 4	3,969,242.00	500,000.00	29,878,852.00	34,348,094.00	2.94%	99.9%
	1,300,455,404.00	Sub Total MS (L5-L4)	120,212,509.00	88,330,800.00	960,211,644.79	1,168,754,953.79	100.0%	89.9%
		LEVEL 35 & DISPENSARIES						
13	403,407,739.00	Health Centres & Dispensaries	3,932,343.00	-	362,848,333.00	366,780,676.00	84.2%	90.9%
14	222,158,054.00	Public Health Fees	41,348,820.00	-	41,348,820.00	41,348,820.00	9.5%	32.7%
		Public Health Fees 1616160	27,363,500.00	-	27,363,500.00	27,363,500.00	6.3%	12.3%
	625,565,793.00	Sub-Total PH	72,644,663.00		362,848,333.00	435,492,996.00	100.0%	69.6%
	1,926,031,197.00	TOTAL	192,857,172.00	88,330,800.00	1,323,059,977.79	1,604,247,949.79	83.3%	83.3%

NOTES:

- The approved budget target for the FY is 997,846,534
- Public Health Revenue collected through payroll 1616160 for Building Plans Approval 27,363,500.00
- Total Claims as at May 2026 - SHIF, PHC, ECCIF 1,323,059,977.79
Total Cash Collection as at May 2026 - 281,187,972.00
- Total Collection as at May 2026 1,604,247,949.79

[Handwritten Signature]



FIRST SCHEDULE

(S.4(1))

Allocation of Each County Government's Equitable Share of Revenue Raised Nationally in the FY 2025/26.

S/No.	County	Baseline Allocation of KSh. 387,425 billion		Affirmative Action Allocation KSh. 4,46 billion	Additional equitable share above KSh. 391,885 (KSh. 23.115billion)		Total Equitable Share
		Allocation factor	Equitable share		Allocation Ratio	Equitable Share	
		A	B	C	D	E	F=B+C+E
1	Baringo	1.72520	6,683,873,223		1.72966	399,810,161	7,083,683,384
2	Bomet	1.81070	7,015,121,755		1.86926	432,078,744	7,447,200,499
3	Bungoma	2.88331	11,170,673,599		2.88722	667,381,067	11,838,054,666
4	Busia	1.93971	7,514,935,582		1.91057	441,628,476	7,956,564,058
5	Elgeyo/ Marakwet	1.24585	4,826,732,019	371,666,667	1.37031	316,748,026	5,515,146,712
6	Embu	1.38605	5,369,896,832	371,666,667	1.45307	335,878,174	6,077,441,672
7	Garissa	2.13988	8,290,447,365		2.54094	587,337,311	8,877,784,676
8	Homa Bay	2.10887	8,170,280,800		2.05968	476,095,263	8,646,376,063
9	Isiolo	1.27083	4,923,507,187	371,666,667	1.45440	336,183,445	5,631,357,298
10	Kajiado	2.15397	8,345,013,610		2.37612	549,241,276	8,894,254,886
11	Kakamega	3.35046	12,980,503,320		3.00387	694,345,246	13,674,848,566
12	Kericho	1.73930	6,738,465,302		1.90440	440,203,054	7,178,668,356
13	Kiambu	3.17318	12,293,696,674		3.36630	778,121,312	13,071,817,986
14	Kilifi	3.14121	12,169,843,476		2.78414	643,553,294	12,813,396,770
15	Kirinyaga	1.40654	5,449,272,719	371,666,667	1.43077	330,722,506	6,151,661,892
16	Kisii	2.40197	9,305,835,688		2.22317	513,886,080	9,819,721,768
17	Kisumu	2.16954	8,405,328,573		2.14881	496,698,365	8,902,026,938
18	Kitui	2.80983	10,885,968,099		2.67333	617,939,738	11,503,907,837
19	Kwale	2.22634	8,625,411,603		1.96101	453,288,040	9,078,699,643
20	Laikipia	1.39047	5,387,034,732	371,666,667	1.49418	345,380,610	6,104,082,008
21	Lamu	0.84002	3,254,430,723	371,666,667	1.00162	231,523,815	3,857,621,205
22	Machakos	2.47718	9,597,223,940		2.51745	581,908,741	10,179,132,681
23	Makueni	2.19328	8,497,308,272		2.07237	479,027,382	8,976,335,654
24	Mandera	3.01752	11,690,618,560		2.48517	574,446,433	12,265,064,993
25	Marsabit	1.96093	7,597,151,194		2.19995	508,517,884	8,105,669,078
26	Meru	2.56678	9,944,340,480		2.63727	609,605,579	10,553,946,059
27	Migori	2.16431	8,385,076,399		2.15818	498,863,320	8,883,939,719
28	Mombasa	2.03902	7,899,674,038		2.09263	483,711,243	8,383,385,281
29	Murang'a	1.93892	7,511,867,031		1.97966	457,597,845	7,969,464,876
30	Nairobi City	5.20842	20,178,711,957		5.35763	1,238,416,440	21,417,128,397
31	Nakuru	3.52765	13,666,997,646		3.40969	788,150,012	14,455,147,658
32	Nandi	1.89613	7,346,071,107		1.84169	425,706,959	7,771,778,066
33	Narok	2.38546	9,241,860,519		2.28621	528,456,627	9,770,317,146
34	Nyamira	1.38349	5,359,987,994	371,666,667	1.47861	341,779,695	6,073,434,356
35	Nyandarua	1.53230	5,936,521,652	371,666,667	1.53358	354,487,312	6,662,675,631
36	Nyeri	1.68255	6,518,609,255		1.63324	377,523,418	6,896,132,673
37	Samburu	1.45144	5,623,228,509	371,666,667	1.47988	342,075,188	6,336,970,364
38	Slaya	1.88462	7,301,473,431		1.95979	453,005,454	7,754,478,885
39	Taita/Taveta	1.30764	5,066,138,383	371,666,667	1.39582	322,644,636	5,760,449,685
40	Tana River	1.76156	6,824,718,834		1.72077	397,755,896	7,222,474,730
41	Tharaka-Nithi	1.13558	4,399,508,312	371,666,667	1.24210	287,111,314	5,058,286,293
42	Trans Nzola	1.94631	7,540,500,922		1.94947	450,619,915	7,991,120,837
43	Turkana	3.41054	13,213,283,320		2.93876	679,294,051	13,892,577,371

No.

FIRST SCHEDULE

(s5(1))

Unconditional Additional Allocations to County Governments from Court Fines and 20% Share of Mineral Royalties in Financial Year 2025/26 (Kenya: Shillings)					
SN	County	FY 2024/25	FY 2025/26		
		Total Unconditional Additional Allocations to County Governments	Allocations for Court Fines	Allocations for 20% Share of Mineral Royalties	Total Unconditional Additional Allocations to County Governments
		Column A	Column B	Column C	Column D=B+C
				20,355	20,355
1	Baringo	-	-	-	-
2	Bomet	-	-	-	-
3	Bungoma	-	-	-	-
4	Busia	-	-	-	-
5	Elgeyo/ Marakwet	-	-	-	-
6	Embu	-	-	2,142	2,142
7	Garissa	-	-	844,692	844,692
8	Homa Bay	-	-	-	-
9	Isiolo	-	-	348,837	348,837
10	Kajiado	-	-	660,242,991	660,242,991
11	Kakamega	-	-	16,555	16,555
12	Kericho	-	-	-	-
13	Kiambu	10,782,328	4,105,101	10,139,863	14,244,964
14	Kilifi	-	-	950,062,290	950,062,290
15	Kirinyaga	-	-	100	100
16	Kisii	-	-	682,562	682,562
17	Kisumu	299,912	93,000	-	93,000
18	Kitui	100,000	99,723	336,118	435,841
19	Kwale	-	-	1,166,507,886	1,166,507,886
20	Laikipia	1,515,334	27,334	-	27,334
21	Lamu	-	-	-	-
22	Machakos	16,053,513	1,682,747	99,716	1,782,463
23	Makueni	-	-	99,857	99,857
24	Mandera	-	-	1,028	1,028
25	Marsabit	-	-	1,724,590	1,724,590
26	Meru	-	-	32,901	32,901
27	Migori	974,165	559,346	3,125,408	3,684,754
28	Mombasa	13,428,433	1,398,424	18,830	1,417,254

Conditional Additional Allocations to County Governments from National Government's Share of Revenue for the Financial Year 2025/26 (Kenya Shillings)								
SN	County	FY 2024/25	FY 2025/2026					
		Total Conditional Additional Allocations	Settlement of Doctors' Salary Arrears	Community Health Promoters (CHPs) Programme	Supplement for Construction of County Headquarters	County Aggregation and Industrial Parks (CAIPs) Programme	Allocations for 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	Total Conditional Additional Allocations
		Column A	Column B	Column C	Column D	Column E	Column F	Column G
14	Kilifi	174,381,743	58,281,743	116,100,000	-	250,000,000	1,987,622	426,369,365
15	Kirinyaga	242,049,816	19,389,816	36,660,000	-	-	1,987,622	58,037,438
16	Kisii	345,101,961	72,428,277	88,200,000	-	127,894,743	1,987,622	290,510,643
17	Kisumu	165,339,627	75,399,627	89,940,000	-	-	1,987,622	167,327,249
18	Kitui	117,856,694	43,756,694	74,100,000	-	250,000,000	1,987,622	369,844,316
19	Kwale	330,913,123	28,773,123	52,140,000	-	75,263,158	1,987,622	158,163,903
20	Lalikipia	65,684,974	40,454,974	25,230,000	-	250,000,000	1,987,622	317,672,596
21	Lamu	290,553,991	11,301,830	14,520,000	120,000,000	-	1,987,622	147,809,452
22	Machakos	327,896,293	58,646,293	83,250,000	-	-	1,987,622	143,883,916
23	Makueni	144,268,273	30,568,273	113,700,000	-	-	1,987,622	146,255,895
24	Mandera	38,349,159	19,809,159	18,540,000	-	-	1,987,622	40,336,781
25	Marsabit	75,118,763	15,028,763	60,090,000	-	250,000,000	1,987,622	327,108,385
26	Meru	341,395,785	43,915,785	111,480,000	-	-	1,987,622	157,353,407
27	Migori	302,067,815	27,687,815	88,380,000	-	-	1,987,622	118,055,437
28	Mombasa	233,213,493	108,971,914	71,610,000	-	133,368,421	1,987,622	315,937,957

2025

County Governments Additional Allocations (No. 2)

17

No.

GAZETTE NOTICE NO. 1441

THE LOCAL AUTHORITIES PROVIDENT FUND

(Cap. 272)

THE LOCAL AUTHORITIES PROVIDENT FUND

APPOINTMENT

IN EXERCISE of the powers conferred by section 5 (1) of the Local Authorities Provident Fund Act, the Cabinet Secretary for the National Treasury appoints—

JAMES MWANIKI NTHIGA

to be a Member of the Board of the Local Authorities Provident Fund, for a period of three (3) years, with effect from the 6th February, 2026.

Dated the 6th February, 2026.

JOHN MBADING'ONGO,

Cabinet Secretary for

the National Treasury and Economic Planning.

GAZETTE NOTICE NO. 1442

THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS ACT

(No. 28 of 2025)

CASH DISBURSEMENT SCHEDULE FOR THE KENYA URBAN SUPPORT PROGRAMME PHASE TWO - URBAN DEVELOPMENT GRANT CONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FOR FINANCIAL YEAR 2025/2026

IT IS notified for the general information of the public that pursuant to section 6 (2) (m) and (o) of the County Governments Additional Allocations (No. 2) Act, 2025, that the conditional additional allocations financed from proceeds from the International Development Association-World Bank Credit to finance the Kenya Urban Support Programme Phase Two-Urban Development Grant, have been allocated to the beneficiary county governments and respective municipalities specified in column A and column B respectively, in the amounts specified in column C and column D of the Schedule hereto

SCHEDULE

S/No.	County	Municipality	Allocation per municipality	Total allocation per county
	Column A	Column B	Column C	Column D
1.	Bomet	Bomet	19,044,620	19,044,620
2.	Bungoma	Kimilili	49,407,730	49,407,730
3.	Busia	Busia	70,407,851	87,275,953
		Malaba	16,868,092	
4.	Embu	Embu	58,869,660	58,869,660
5.	Garissa	Garissa	1236,033,256	626,456,027
		Dadaab	490,422,771	
6.	Homa Bay	Homa Bay	41,823,504	59,779,860
		Oyugis	17,956,356	
7.	Kajiado	Kitengela	151,260,425	418,590,989
		Ngong	249,806,907	
		Kajiado	17,523,657	
8.	Kakamega	Kakamega	105,022,156	146,101,727
		Mumias	41,079,572	
9.	Kericho	Kericho	52,697,661	52,697,661
10.	Kiambu	Ruiru	480,041,957	1,611,152,325
		Kikuyu	317,221,229	
		Karuri	190,345,862	

S/No.	County	Municipality	Allocation per municipality	Total allocation per county
	Column A	Column B	Column C	Column D
		Juja	152,832,423	
		Kiambu	144,829,438	
		Limuru	79,643,948	
		Thika	246,237,469	
11.	Kilifi	Malindi	85,110,948	156,035,028
		Kilifi	70,924,260	
12.	Kirinyaga	Kerugoya	38,382,201	38,382,201
13.	Kisii	Kisii	110,105,437	110,105,437
14.	Kisumu	Kisumu	389,774,049	411,539,329
		Ahero	21,765,280	
15.	Kitui	Kitui	28,464,416	50,229,696
		Mwingi	21,765,280	
16.	Kwale	Ukunda	74,186,375	95,951,655
		Kwale	21,765,280	
17.	Laikipia	Rumuruti	21,765,280	93,081,070
		Nanyuki	71,315,790	
18.	Lamu	Lamu	24,863,023	24,863,023
19.	Machakos	Machakos	62,455,797	374,333,215
		Mavoko	287,335,650	
		Kangundo Tala	24,541,768	
20.	Makueni	Wote	21,765,280	39,643,958
		Emali/Sultan	17,878,678	
21.	Mandera	Mandera	112,359,123	171,842,327
		El Wak	59,483,204	
22.	Migori	Migori	70,194,334	135,490,174
		Rongo	21,765,280	
		Kehancha	21,765,280	
23.	Murang'a	Murang'a	42,423,360	78,046,436
		Kenol	35,623,076	
24.	Nakuru	Naivasba	194,363,515	234,500,794
		Gilgil	40,137,279	
25.	Nandi	Kapsabet	41,133,441	41,133,441
26.	Nyamira	Nyamira	23,979,571	23,979,571
27.	Nyandarua	Ol Kalao	21,765,280	40,809,900
		Engineer	19,044,620	
28.	Nyeri	Nyeri	78,434,342	78,434,342
29.	Siaya	Siaya	32,471,295	54,716,282
		Bondo	22,244,987	
30.	Tharaka-Nithi	Kathwana	58,373,502	80,301,151
		Chuka	21,927,649	
31.	Turkana	Lodwar	81,263,938	667,324,573
		Kakuma	586,060,635	
32.	Uasin Gishu	Eldoret	465,934,137	465,934,137



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
COUNTY ASSEMBLY OF MACHAKOS



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MACHAKOS – KENYA
Third Assembly

Email: info@machakosassembly.go.ke

**Adoption schedule for Report of the Budget and Appropriations Committee
on consideration of Supplementary Budget Estimates FY 2025/26.**

The report was adopted by the following Members:

Date: 17th June, 2026

NO.	COMMITTEE MEMBERSHIP	SIGNATURE
1.	Hon. Alphonse Nzioka – Vice chair	
2.	Hon. Paul Wambua – Member	
3.	Hon. Nicholas Nzioka – Member	
4.	Hon. Stephen Mwanthi – Member	
5.	Hon. Francis Ngunga – Member	
6.	Hon. Dominic Ndambuki – Member	
7.	Hon. Peter Kilonzo – Member	
8.	Hon. Winfred Mutua – Member	
9.	Hon. Margaret Ndalana – Member	M.N