COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

2025/26 APPROVED BUDGET

CITIZEN BUDGET (MWANANCHI EDITION)

JULY 2025

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ABBREVIATIONS

ADP : Annual Development Plan.
ASAL : Arid and Semi-arid Areas.
B : Billion.
CARA : County Allocation Revenue Act.
CBROP : County Budget Review and Outlook Paper.
CECM : County Executive County Member.
CIDP : County Integrated Development Plan.
CFSP : County Fiscal Strategic Paper.
CRA : Commission on Revenue Allocation.
DORA : Division of Revenue Act.
ECDE : Early Childhood Development Education.
EDA : Equitable Development Act.
EU : European Union.
ICT : Information and Communication Technology.
IFMIS : Integrated Financial Management Information System.
KSh : Kenya Shillings.
M : Million.
M&E : Monitoring and Evaluation

1 COUNTY GOVERNMENT STRUCTURE

1.1 OVERVIEW

Elgeyo Marakwet County is one of the County Governments in Kenya created under the new two-tier governance system, i.e. the national and county governments as per the Constitution enacted in 2010. The County Government started implementing its mandates in March 2013 as per the provisions of the Fourth Schedule of the Constitution which came into effect in August 2010. The county has operationalized these constitutional requirements and other legal provisions including the Public Finance Management Act, 2012, County Government Act, 2012, Urban areas and Cities Act, 2012 amongst other legislations. These provisions require periodic preparation of various planning documents which include; County Integrated Development Plan (CIDPs), Spatial Plans, Urban Areas and Cities Plan, Sectoral Plans, Annual Development Plans (ADPs) and Budget Estimates.

The county government is composed of two arms: the Legislature and the Executive.

The Legislature is composed of the Speaker, one elected member from each of the county's twenty Wards, nominated members representing special interest groups and staff led by the County Assembly Clerk. The Legislature's roles are representation, oversight, and legislation.

The Executive is organized into twelve departments based on their mandates. The departments are headed by County Executive Committee Members (CECMs) while two are the Office of the Governor and Executive Administration and the County Public Service Board. The role of the Executive arm is to implement laws, policies and plans relating to the county mandates, with the aim of achieving county development targets.

The departments have been classified into five sectors for appropriate planning approaches, budget considerations, harmony in coordination and synergy in resource mobilization strategies. The sectors have vision, mission and set of programs and sub-programs to deliver on their inter-related mandates and development objectives.

These sectors are; (1) Infrastructure, (2) Social, (3) Health, (4) Productive and Economic, and (5) Administration and Governance. The infrastructure sector is composed of the following: Roads, Public Works and Transport; Water, Environment and Climate Change and Lands, Physical Planning, Housing and Urban Development. Social Sector is comprised of Sports, Youth Affairs, Culture, Children and Social Services and Education and Technical Training sub-sectors/departments. Health Sector is made of Health Service. Productive and Economic Sector comprises of Agriculture, Livestock, Fisheries, and Irrigation and Cooperatives, Trade, Industrialization, Tourism and Wildlife sub-sectors/departments. Administration and Governance sector comprises of Office of the Governor; Public Service, Devolution, Administration, Communications, ICT & e-governance; Finance and Economic Planning; County Public Service Board and County Assembly sub-sectors/departments.

1.2 SECTORS, DEPARTMENTS AND DIRECTORATES

Table 1: Sector composition

Sector	Departments	Directorates	Units/Sections
Infrastructure	Roads, Public Works & Transport	Roads & Transport	Roads
			Transport
		Public Works	Public Works management and Supervision
	Water, Environment and Climate Change	Water Services	Water Infrastructure
		Environment & Natural Resources	Environment
		Climate Change	Climate Change management
	Lands, Physical planning, Housing and Urban Development	Lands	Land use management
			Geospatial data management
		Physical Planning	Physical Planning
			Cadastral mapping and surveying
		Housing and Energy	Housing
			Energy
		Municipality	Urban Development
			Fire Unit
			Town management
Economic and Productive	Agriculture and Irrigation	Agriculture & Irrigation	Crops
			Irrigation
	Livestock Production & Fisheries Development	Livestock and Fisheries	Livestock
			Poultry, Fisheries and Beekeeping
		Veterinary services	Animal Health
			Breeds Improvement
	Cooperatives, Trade, Industrialization, Tourism and Wildlife	Cooperatives Development	Farmers' cooperative societies
			Marketing and value chains
		Tourism, Culture & Wildlife	Tourism and Culture
			Wildlife Management
		Trade & Industrialization	Trade
			Industrialization
Health	Health and Sanitation	Medical services	Medical Services
			Iten County Referral Hospital (ICRH)
		Public Health	Public Health
		Administration and Finance	Planning and Financing
			Health sector Administration
Social	Education and Technical Training	Education	ECDE
			Technical Training
	Sports, Youth affairs, ICT and Social Services	Sports and Youth Affairs	Sports
			Youth
		Gender & Special Interests Groups	Gender & Social Services

Sector	Departments	Directorates	Units/Sections
Administration and Governance	Finance and Economic Planning	Accounting Services	Vote book and IFMIS
			Financial Reporting
		Procurement	Procurement Management
			Assets and Inventory management
		Revenue	Revenue Management
		Economic Planning & Budgets	Economic Planning and Policy Formulation
			Monitoring and Evaluation
			Resource Mobilization and Donor Relations
			Budgeting
	Public Service, Administration, Devolution, ICT and E-Governance	Local Administration	Sub-county Administration
			Towns and urban areas Management
			Public Participation and Civic Education
		Human Resources	Human Resources management
			Payroll Management
		ICT	Networking and software management
		Alcoholic Drinks control	Alcoholic Drinks control and licensing Rehabilitation and counseling
		Communication	Inter-departmental information and communications Unit
		Compliance and Governance	Corporate Governance compliance office
			Public Complaints Management
			Enforcement and Compliance
	County Public Service Board	Board Secretary	Board services
			Secretariat
	Office of the Governor/ County Secretary	Efficiency Monitoring Unit (EMU)	Strategy think tank
			Performance management and measurement
			Ethical conduct compliance office
		Communications	Governor’s Press Unit
			Public Relations
		Internal Audit	Audits and Reporting
			County Internal Audit Committee
		Intergovernmental Relations	Intergovernmental Relations
		County Attorney	Legislations
			Litigation

1.3 GUIDING NOTES TO MWANANCHI

A. Commission on Revenue Allocation (CRA) on an annual basis recommends:
   i. Funds to be divided between National Government and County Government contained in the Division of Revenue Act (DORA) as guided by The Kenya Constitution, 2010.
   ii. Funds to be allocated between counties contained in the County Allocation Revenue Act (CARA) as informed by the CRA's criteria (formula) revised every 3 years.

B. Funds allocated to Elgeyo Marakwet county as per the CARA is divided into two parts Recurrent and Development.
   - Recurrent Funds entails, Personal Emoluments (PE) and Operations and maintenance (O&M).
   - Development funds are made up of ward-based project allocation, Flagship Projects, and conditional development grants

C. Development funds are allocated based on the approved project proposals in the County Integrated Development Plan (CIDP) which covers a period of 5 years but prioritized every year through Annual Development Plan (ADP).

D. Equitable Development Act (EDA) 2015 is used as a framework to allocate development funds annually to all Ward. EDA defines a formula for allocating resources based on parameters; equal share (60%), population (15.2%), flagship/county projects (9.2%), poverty (8.8%), Land coverage (3.2%), emergencies (2%), ASAL area (0.8%) and Fiscal responsibility (0.8%).

E. County Assembly allocations are recommended by CRA and approved by The Senate.

2 COUNTY GOVERNMENT REVENUE AND SOURCES

2.1 Sources of Revenue

Table 2a: Resource Envelope

Source	Amount (Ksh)
CRA Share	5,049,704,514
Local Revenue	457,429,872
Balance brought forward	1,910,036,119
Conditional Grants	1,432,442,748
Total	**8,849,613,253**

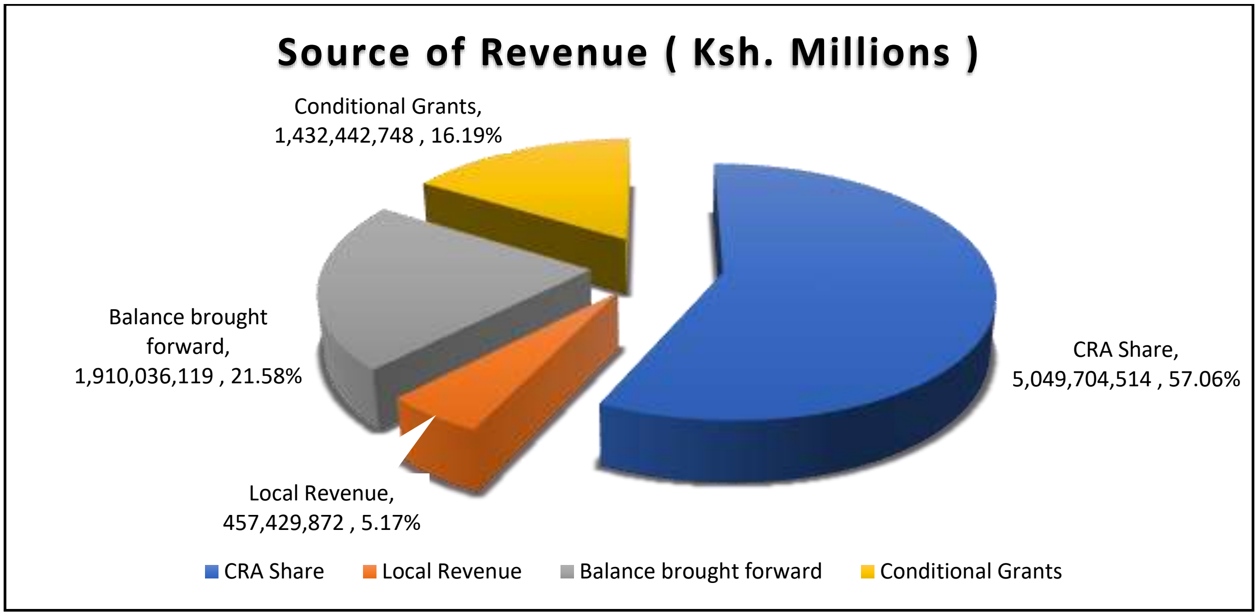
Table 2b: Resource Envelop

REVENUE SOURCE	Approved Estimates 2025/26	Projections 2026/2027	Projections 2027/2028
CRA Share	5,049,704,514	5,302,189,740	5,567,299,227
Balance brought forward	1,910,036,119	2,005,537,925	2,105,814,821
Local Revenue	457,429,872	503,172,859	528,331,502
Conditional Allocation		-	-
DANIDA - Universal Health Care	6,222,000	6,533,100	6,859,755
Kenya Livestock commercialization project (KeLCoP)	65,350,000	-	-
Kenya Informal Settlement Improvement Program II	150,000,000	-	-
Kenya Informal Settlement Improvement Program II	25,000,000	-	-
Kenya Climate Smart Agriculture Project		-	-
County Aggregated Industrial Park	250,000,000	262,500,000	275,625,000
Food Systems Resilience Project (FSRP)	246,153,846	-	-
County Health Worker	15,685,017	-	-
FLLoCA CCRI Grant	79,818,750	-	-
Kenya Urban Support Programme UDG	133,202,235	139,862,347	146,855,464
FLLoCA CCIS Grant	1,560,900	1,638,945	1,720,892
Kenya Urban Support Programme UIG	16,770,000	17,608,500	18,488,925
FLLoCA CCRI Grant Level II	15,480,000	16,254,000	17,066,700
Community Health Promoters (CHPs)	37,200,000	39,060,000	41,013,000
Kenya Devolution Support Programme II	352,500,000	370,125,000	388,631,250
Kenya Devolution Support Programme II	37,500,000	39,375,000	41,343,750
TOTAL REVENUE	**8,849,613,253**	**8,703,857,416**	**9,139,050,286**

2.2 Total distributions from different sources

The total revenue is Ksh. **8,849,613,253**. It comprises of Central Government transfers (CRA Share), Locally raised (own source) revenue, balance brought down from previous financial year and conditional grants. The contribution from each source is as shown below.

Figure 1: Total Distribution from Different Sources

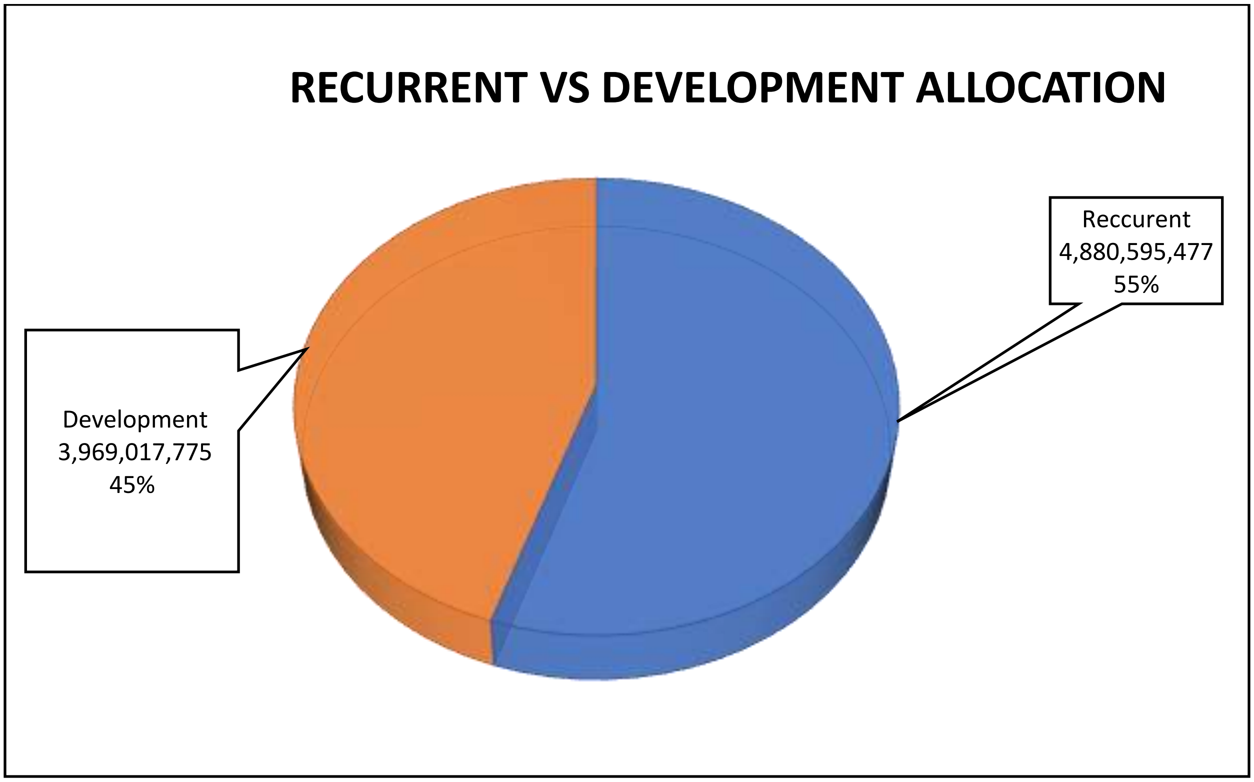


3 COUNTY GOVERNMENT EXPENDITURE BREAKDOWN

From the total allocation of Ksh. **8,849,613,253** recurrent expenditure amounts to Ksh**. 4,880,595,477** while development expenditure amounts to Ksh. **3,969,017,775** as shown in the pie chart below.

3.1 RECURRENT AND DEVELOPMENT ALLOCATIONS

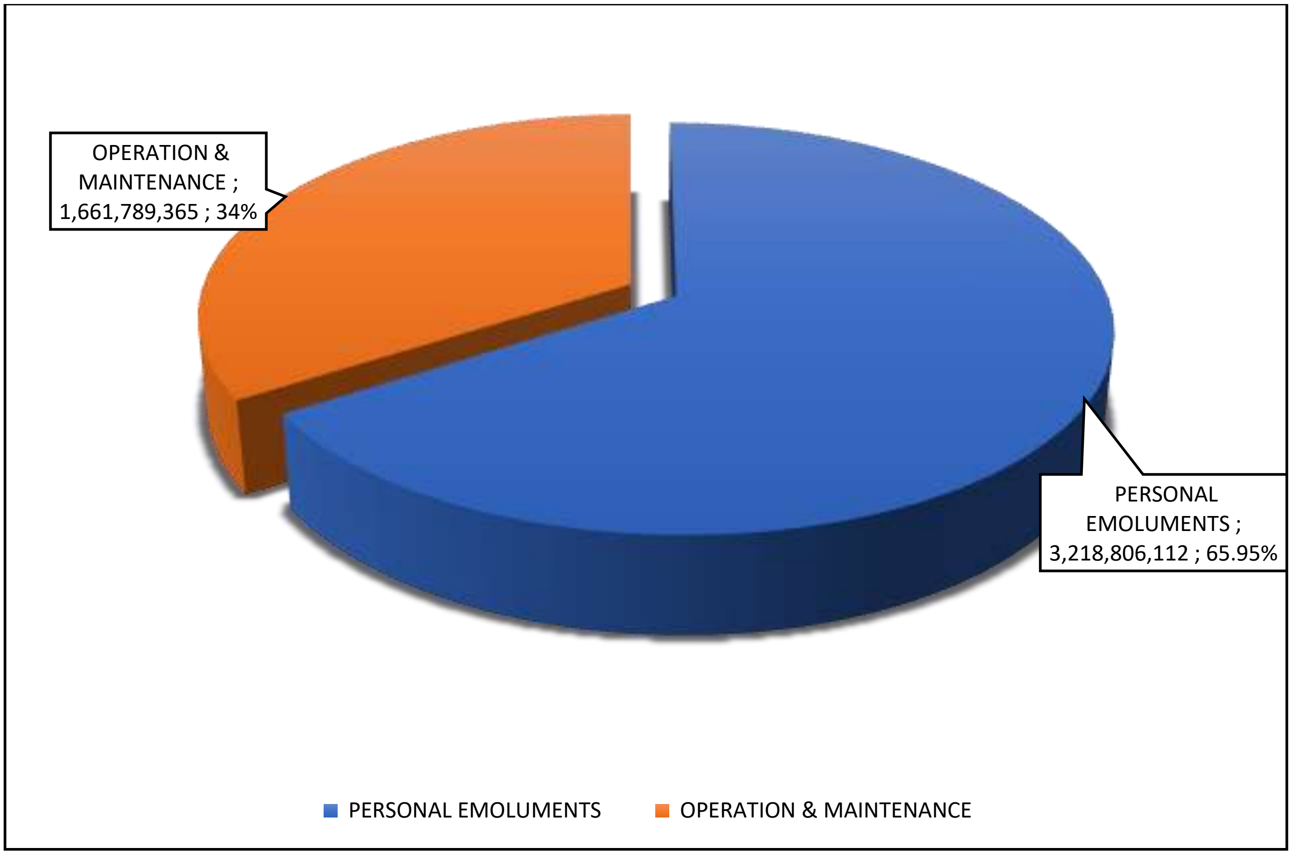
Figure 2: Recurrent and Development Allocations



3.2 RECURRENT ALLOCATIONS BREAKDOWN

The total recurrent of **Ksh. 4,880,595,477** is made up of Personal Emoluments (PE) amounting to **Ksh. 3,218,806,112** and Operation and Maintenance (O&M) amounting to **Ksh. 1,661,789,365.** It is distributed with percentages as shown below.

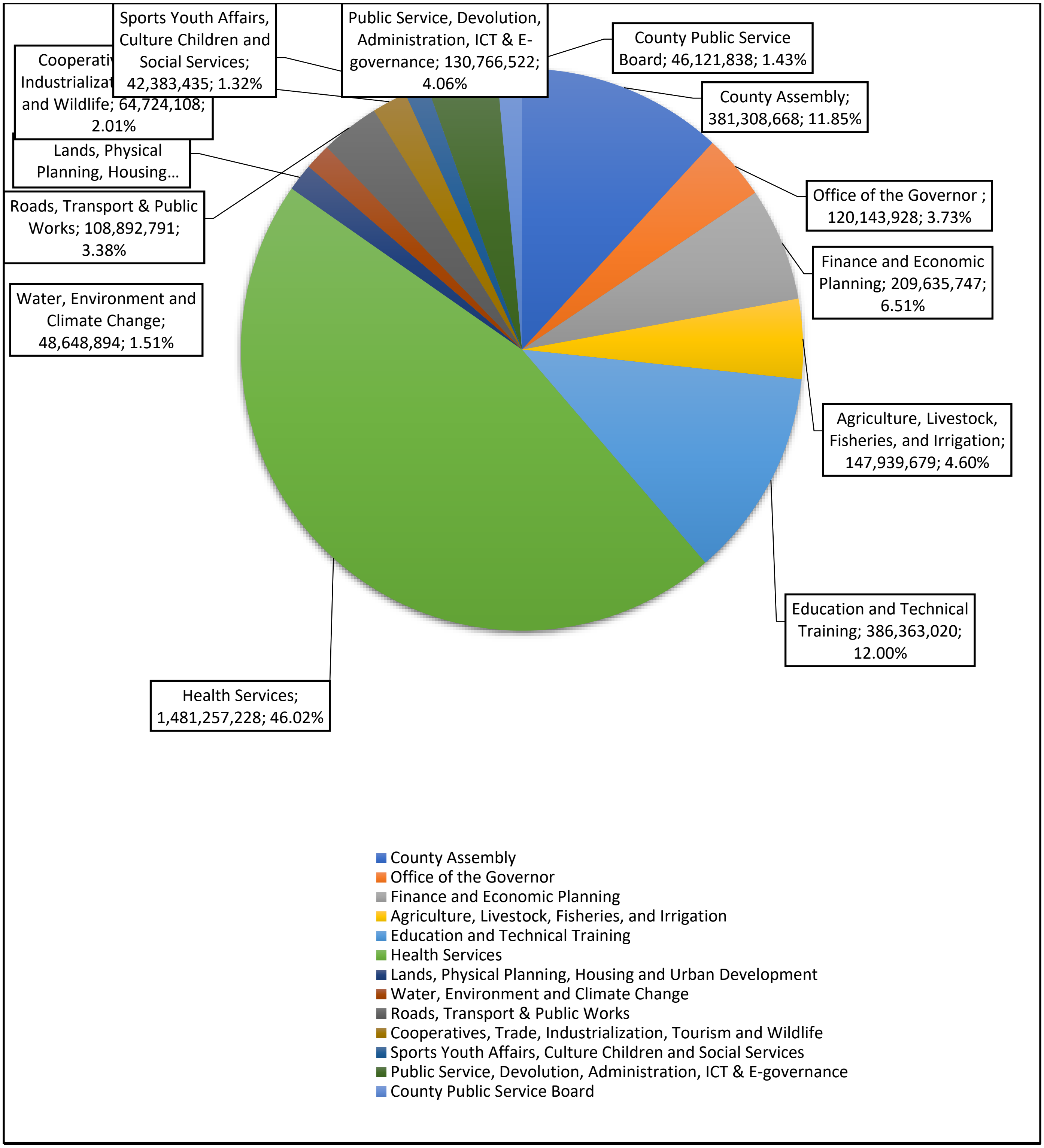
Figure 3: Breakdown of recurrent allocation



3.2.1 PERSONAL EMOLUMENTS (PE) BREAKDOWN PER-DEPARTMENTS

The total personal emolument is Ksh. **3,218,806,112**. The distribution to departments is as shown

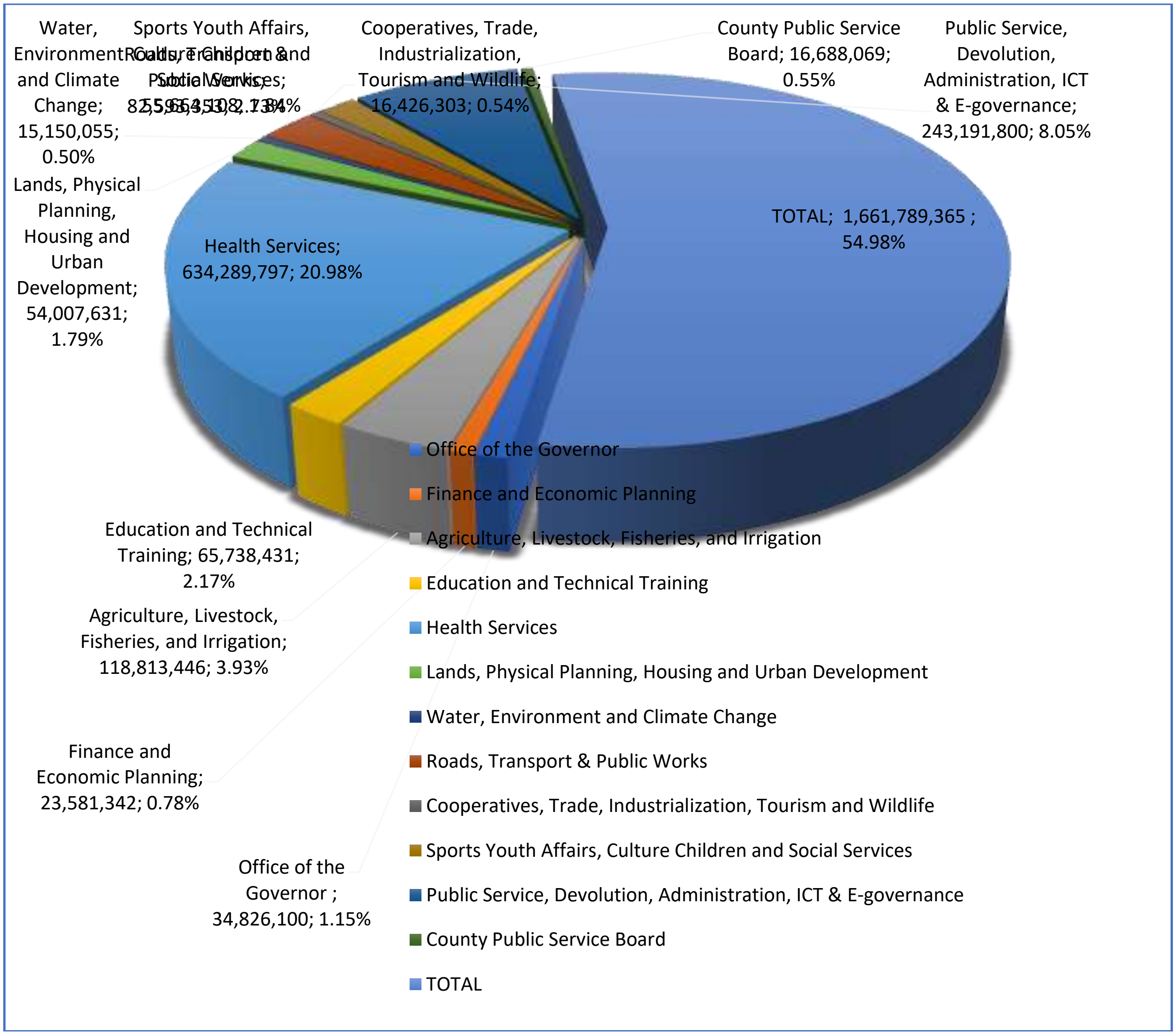
Figure 4: Personal Emoluments (PE) Breakdown



3.2.2 OPERATIONS AND MAINTENANCE (O&M) BREAKDOWN PER DEPARTMENT AND COUNTY ASSEMBLY

The total Operation and maintenance is **Ksh 1,661,789,365,** whereby mandatory O&M is **Ksh 1,534,956,456** and the normal O&M **Ksh. 126,832,909.** It is distributed to departments as shown.

Figure 5: Operations and Maintenance (O&M) Breakdown

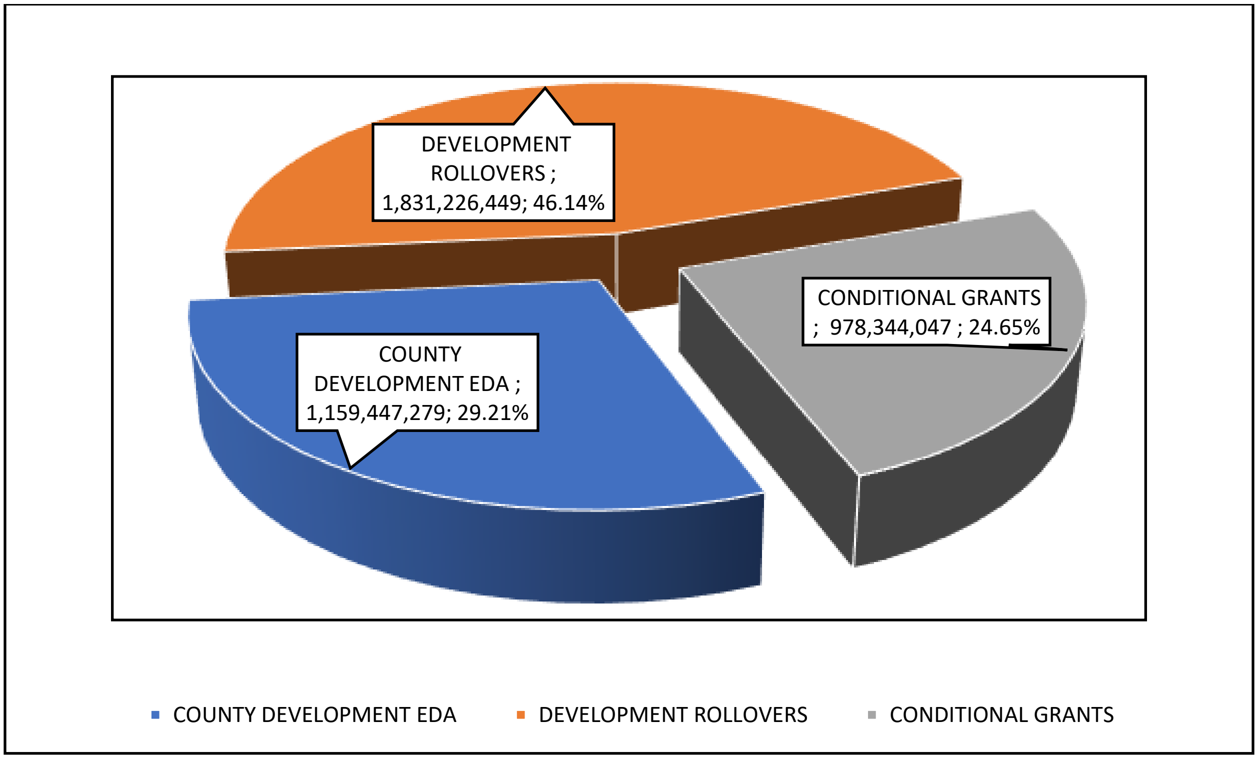


3.3 DEVELOPMENT ALLOCATIONS BREAKDOWN

The total development allocation is **Kshs 3,969,017,775** of which the conditional grants is **Kshs. 978,344,047,** rollover funds amount to **Ksh. 1,831,226,449 and** ward development allocation is **Kshs. 1,159,447,279** as shown in pie chart below.

3.3.1 County development allocation, Rollover, Ward development allocation and Conditional Grants allocation

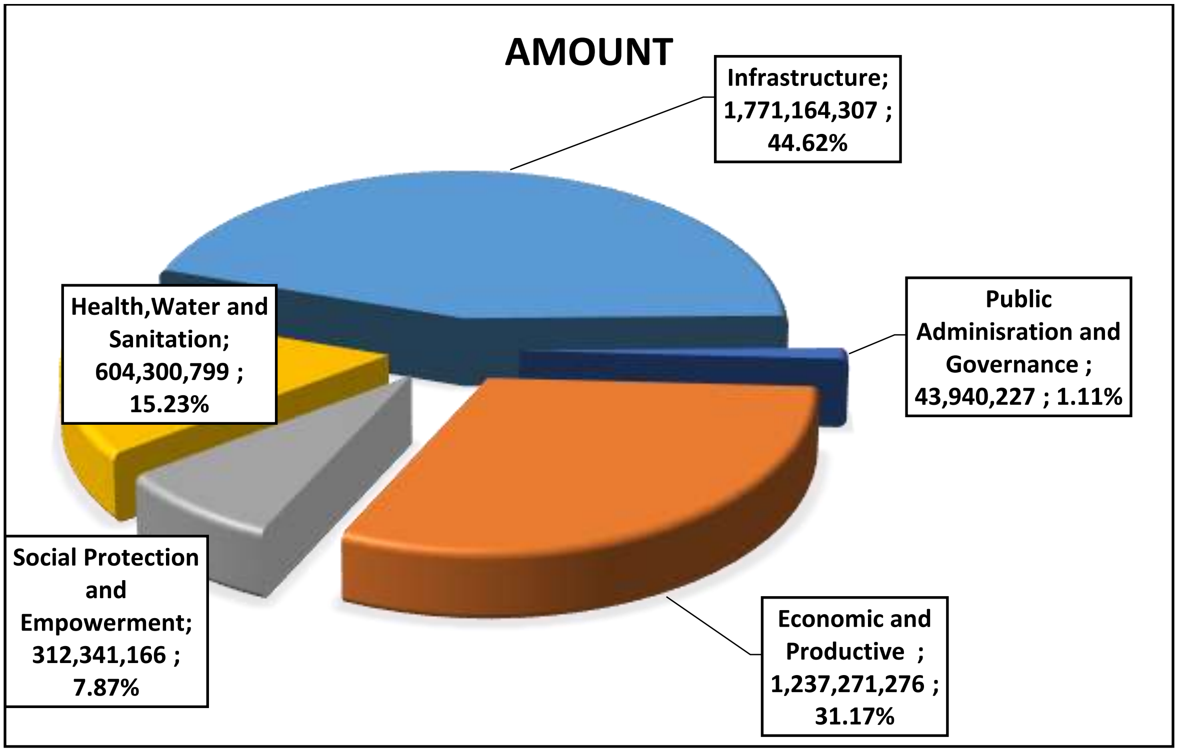
Figure 6: Development Allocations Breakdown



3.3.2 Development Allocation per Sector

The total development allocation of **Ksh**. **3,969,017,775** including conditional grants, ward development allocation, Rollover Funds and county development allocation is distributed to the five sectors as shown below.

Figure 7: Sectoral Development Allocation

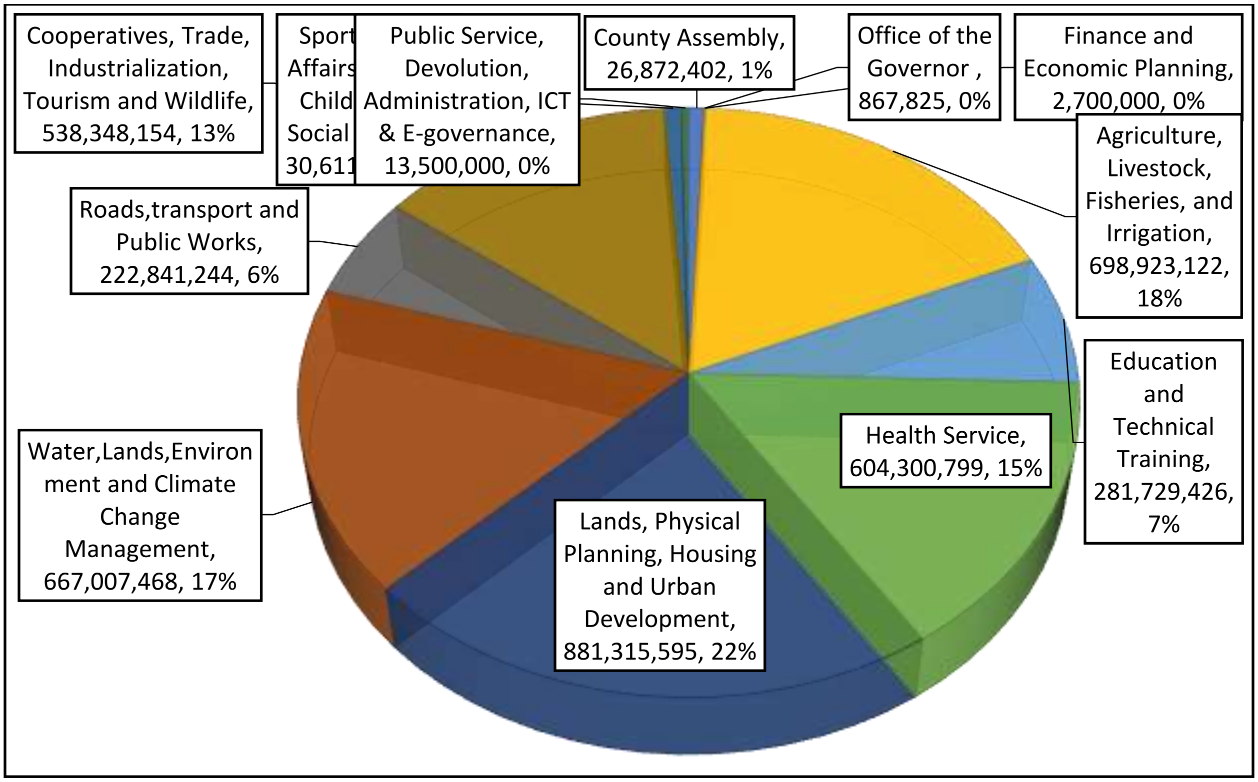


3.3.3 Distribution of Development Allocation per Sub-Sector/Department

The total development allocation of Ksh. **3,969,017,775** is distributed among sub- sectors/departments as shown in the pie chart below.

Development Distribution per Department/Sub-Sector

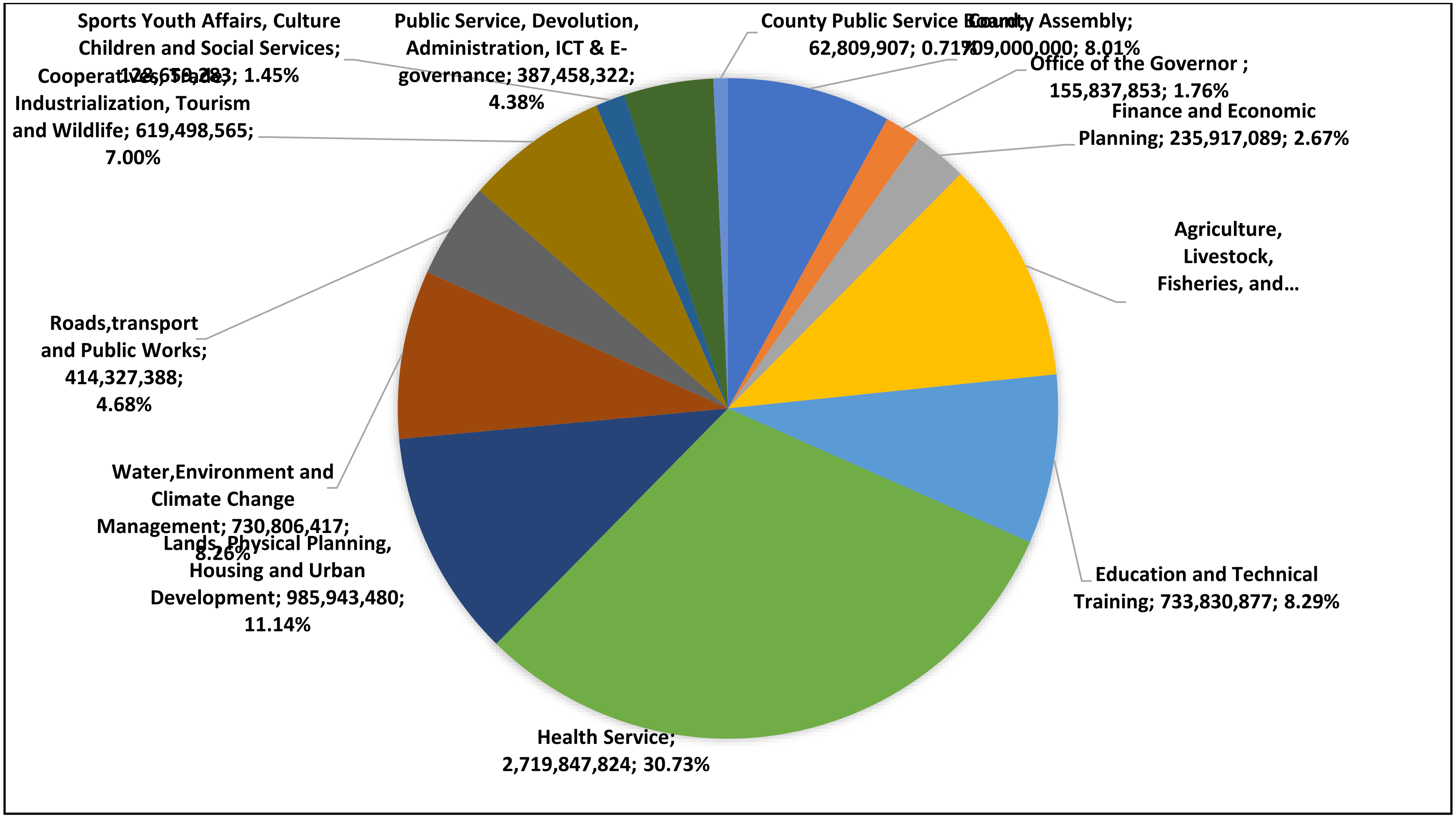
Figure 8: Development Distribution per Department/Sub-Sector



3.3.4 Total Allocation to County Executive Departments and County Assembly

The Over roll FY 2025/26 of **Ksh. 8,849,613,252** is distributed to departments as shown below.

Figure 9: Total Budget allocation per department



3.3.5 Allocations amounts per sector, Department, Programme and Sub-Programme.

Table 3: Total allocation amounts per sector, Programme and sub-Programme

Department	Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	
			Recurrent Expenditure	Development Expenditure
County Assembly	General administration and support services	General administration and support services	709,000,000	
	Sub-Total		**709,000,000**	
Office of the Governor	General administration and support services	General administration and support services	143,545,870	
	Governance	Governance	5,904,158	
	Disaster management and emergency response	Disaster management and emergency response	5,520,000	
	Monitoring, Evaluation and reporting	Monitoring, Evaluation and reporting	0	867,825
	Sub-Total		**154,970,028**	**867,825**
Health Services	General administration and support services	General administration and support services	1,485,130,562	
	Public Health	Community and Environmental Health	90,724,986	139,618,906
	Health Services	Health Services	539,691,478	464,681,894
	Sub Total		**2,115,547,026**	**604,300,800**
Agriculture, Livestock, Fisheries and Irrigation	General administration and support services	General administration and support services	149,373,323	
	Crop Development	Agricultural Extension and Training Services	2,650,000	554,684,588
		Crop commercialization	18,698,721	9,616,010
	Irrigation Development	Irrigation Development	5,700,000	9,639,354
	Livestock Development	Livestock Extension and Training Services	1,500,000	107,300,000
		Livestock Commercialization	48,383,728	3,773,367
	Veterinary Services	Livestock Disease Control	37,247,353	13,909,803
		Breeding	3,200,000	
	Sub-Total		**266,753,125**	**698,923,122**
Finance and Economic Planning	General administration and support services	General administration and support services	233,217,089	2,700,000
	Sub Total		**233,217,089**	**2,700,000**

Department	Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	
			Recurrent Expenditure	Development Expenditure
Cooperatives, Trade, Industrialization, Tourism, and Wildlife	General administration and support services	General administration and support services	78,950,411	0
	Cooperatives Development	Cooperatives Development	0	32,814,975
	Tourism Development	Tourism Development	1,700,000	501,822,899
	Trade and enterprise development	Trade and enterprise development	500,000	3,710,280
	Sub-Total		**81,150,411**	**538,348,154**
Sports, Youth Affairs and Social Services	General administration and support services	General administration and support services	48,905,004	0
	Sports Infrastructure Development	Sports Infrastructure Development	25,061,551	9,140,870
	Sports Talent Development	Sports Talent Development	785,435	0
	Social Empowerment	Social Empowerment	5,730,760	10,500,000
	Social Protection	Social Protection	144,000	0
	Wezesha	Wezesha	16,012,300	0
	Culture Preservation	Culture Preservation	1,408,493	1,830,000
	Sub-Total		**98,047,543**	**21,470,870**
ROADS, TRANSPORT & PUBLIC WORKS	General administration and support services	General administration and support services	111,622,790	
	Rural Road Works	Rural Road Works	74,516,306	215,591,244
	Public Works	Public Works	900,000	7,250,000
	Transport and mechanical Services	Transport and mechanical Services	4,447,048	
	Sub-Total		**191,486,144**	**222,841,244**
Water Environment & Climate Change	General administration and support services	General administration and support services	63,798,949	0
	Water Services	Water Services	0	307,318,719
	Environmental Management	Environmental Management	0	800,000
	Climate change management	Climate change management	0	358,888,750
	Sub-Total		**63,798,949**	**667,007,469**
County Public Service Board	General administration and support services	0501014360 SP 1.1 General administration and support services	62,809,908	
	Sub-Total		**62,809,908**	**0**
Lands, Physical planning and Urban Development	Energy		0	7,699,504
	General administration and support services	General administration and support services	52,313,942	

Department	Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	
			Recurrent Expenditure	Development Expenditure
	Solid waste management	Solid waste management		950,950
	County Public Land Management	County Public Land Management		27,250,000
	Urban Infrastructure	Urban Infrastructure		404,757,344
	Sub Total		**52,313,942**	**440,657,798**
Public Service, Administration, Devolution, Communication and E-Governance	General administration and support services	General administration and support services	336,458,322	
	General administration and support services	General administration and support services	37,500,000	
	County Administration	Coordination of Government functions		2,500,000
	ICT services	ICT services		11,000,000
	Sub Total		**373,958,322**	**13,500,000**
EDUCATION AND TECHNICAL TRAINNING	General administration and support services	General administration and support services	394,800,121	
	Pre-primary Infrastructure Development	Pre-primary Infrastructure Development		147,214,190
	Pre-primary Quality Control and Support	Pre-primary Quality Control and Support	47,801,329	5,010,162
	VTC Infrastructure Development	VTC Infrastructure Development	9,500,001	55,505,074
	VTC Quality Control and Support	VTC Quality Control and Support		74,000,000
	Sub-Total		**452,101,451**	**281,729,426**
	Grand Total		**4,855,153,938**	**3,492,346,708**

4 DEVELOPMENT ALLOCATION SUMMARY

The County development funds allocated to wards as per the EDA Act is **Ksh. 1,159,447,279**. The allocation for the 20 wards is distributed as shown below.

4.1 Summary Table showing allocations per Departments per Wards

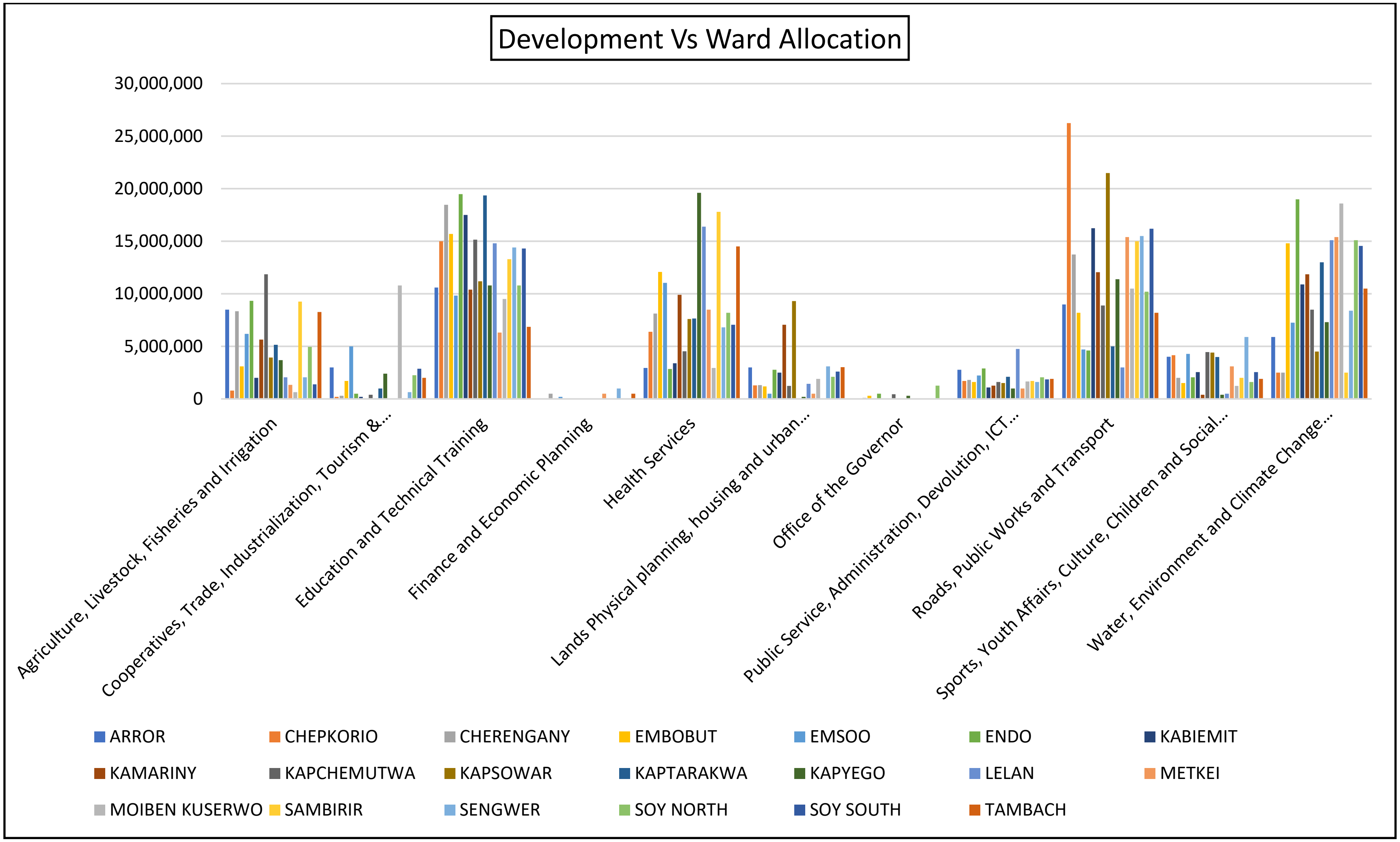
Table 4: Allocation per Ward and Departments

WARDS	Agriculture, Livestock, Fisheries and Irrigation	Cooperatives, Trade, Industrialization, Tourism & wildlife	Education and Technical Training	Finance and Economic Planning	Health Services	Lands Physical planning, housing and urban development	Office of the Governor	Public Service, Administration, Devolution, ICT and E-Governance	Roads, Public Works and Transport	Sports, Youth Affairs, Culture, Children and Social Services	Water, Environment and Climate Change Management	Grand Total
ARROR	8,500,000	3,000,000	10,601,960		2,940,000	3,000,000		2,782,800	9,000,000	4,008,000	5,900,000	49,732,760
CHEPKORIO	800,000	200,000	15,000,000		6,400,000	1,300,000		1,700,000	26,244,734	4,150,000	2,500,000	58,294,734
CHERENGANY	8,350,000	300,000	18,472,320	500,000	8,130,000	1,305,048	100,000	1,800,000	13,750,000	2,000,000	2,500,000	57,207,368
EMBOBUT	3,098,721	1,700,000	15,688,640		12,080,000	1,180,000	300,000	1,600,000	8,200,000	1,500,000	14,800,000	60,147,361
EMSOO	6,200,000	5,000,000	9,819,760	200,000	11,040,000	500,000		2,226,000	4,700,000	4,284,311	7,250,000	51,220,071
ENDO	9,341,006	500,000	19,497,522		2,850,000	2,784,000	500,000	2,900,000	4,600,000	2,050,000	19,000,000	64,022,528
KABIEMIT	2,000,000	200,000	17,500,000		3,400,000	2,500,000		1,100,000	16,232,891	2,550,000	10,900,000	56,382,891
KAMARINY	5,650,000		10,400,000		9,900,000	7,050,000		1,267,351	12,050,000	400,000	11,850,000	58,567,351
KAPCHEMUT WA	11,850,000	400,000	15,150,000		4,537,295	1,250,000	450,000	1,600,000	8,900,000	4,450,000	8,500,000	57,087,295
KAPSOWAR	3,950,000		11,200,000		7,600,000	9,300,000		1,500,000	21,500,000	4,408,493	4,500,000	63,958,493
KAPTARAKWA	5,150,000	1,000,000	19,365,500		7,660,000			2,100,000	5,000,000	4,000,000	12,999,405	57,274,905
KAPYEGO	3,683,000	2,411,432	10,800,000		19,600,000	200,000	300,000	1,000,000	11,400,000	400,000	7,300,000	57,094,432
LELAN	2,050,353		14,811,000		16,400,000	1,450,000		4,750,000	3,000,000	500,000	15,100,000	58,061,353
METKEI	1,350,000		6,324,720	500,000	8,505,352	500,000		1,000,000	15,400,000	3,100,000	15,400,000	52,080,072
MOIBEN KUSERWO	650,000	10,800,000	9,517,629		2,950,000	1,900,000		1,650,000	10,500,000	1,250,000	18,600,000	57,817,629
SAMBIRIR	9,250,000		13,300,000		17,802,740			1,700,000	15,000,000	2,000,000	2,500,000	61,552,740
SENGWER	2,050,000	644,042	14,400,000	1,000,000	6,800,000	3,100,000		1,600,000	15,500,000	5,900,000	8,400,000	59,394,042
SOY NORTH	4,950,000	2,250,000	10,800,000		8,200,000	2,100,000	1,267,825	2,050,000	10,200,000	1,600,000	15,100,000	58,517,825
SOY SOUTH	1,400,000	2,877,583	14,321,000		7,050,000	2,600,000		1,850,000	16,200,000	2,550,000	14,550,000	63,398,583
TAMBACH	8,260,000	2,000,000	6,867,400	500,000	14,509,446	3,016,000		1,900,000	8,192,000	1,900,000	10,490,000	57,634,846
Grand Total	**98,533,080**	**33,283,057**	**263,837,451**	**2,700,000**	**178,354,833**	**45,035,048**	**2,917,825**	**38,076,151**	**235,569,625**	**53,000,804**	**208,139,405**	**1,159,447,279**

4.2 Graphs of Total Ward Allocations

Each bar shows the total ward allocations and is divided per colors depicting departmental allocations in that ward.

Figure 11: Department Vs Ward Allocations



5. PUBLIC EXPENDITURE TRACKING